

Heart of the Stirlings



SHIRE OF GNOWANGERUP
BORDEN GNOWANGERUP ONGERUP

AGENDA

SPECIAL MEETING OF COUNCIL

9 August 2023
Commencing at 3:00pm

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 Council Meeting of the Shire of Gnowangerup will be held on Wednesday 9th August 2023, at the Council Chambers 28 Yougenup Road Gnowangerup, commencing at 3:00pm.

Signed: _____



David Nicholson
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: _____

David Nicholson
CHIEF EXECUTIVE OFFICER



DECLARATION OF INTEREST FORM

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

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

Agenda Item(3) _____

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

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

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

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

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

Yours sincerely

Signed

Date

Notes:

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

DECLARATION OF INTERESTS (NOTES FOR YOUR GUIDANCE)

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

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

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

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

NOTES ON FINANCIAL INTEREST (NOTES FOR YOUR GUIDANCE)

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

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

INTERESTS AFFECTING IMPARTIALITY

DEFINITION:

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

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

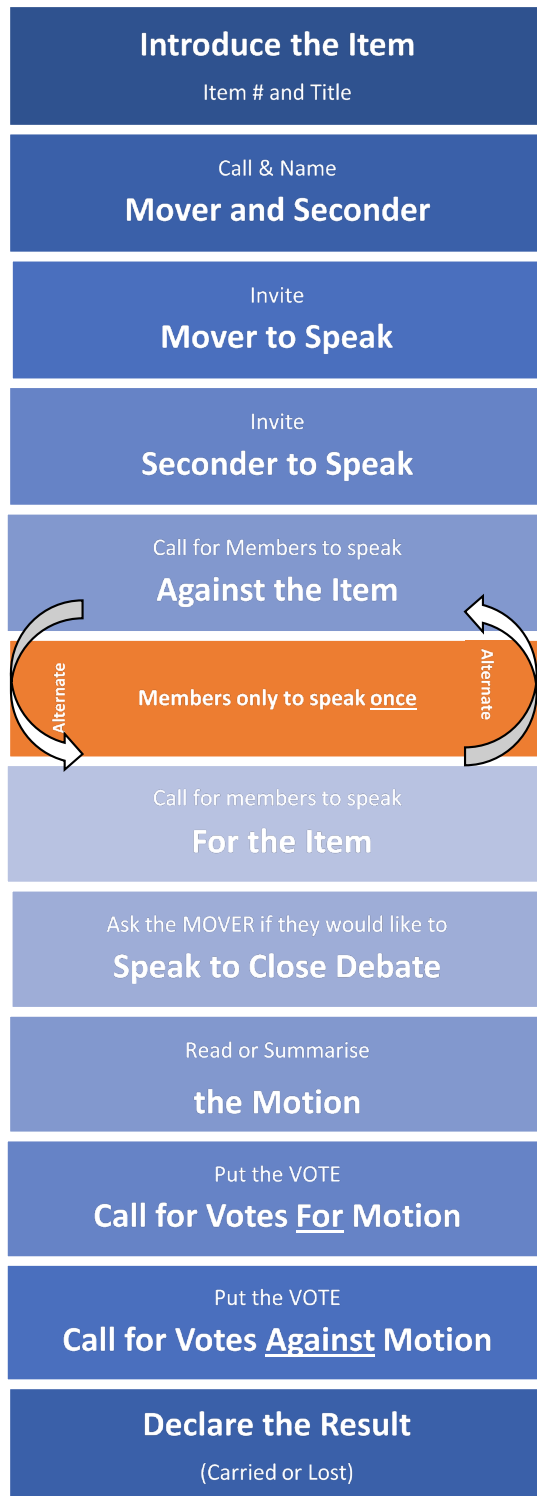
- (a) in a written notice given to the Chief Executive Officer before the meeting; or
- (b) at the meeting, immediately before the matter is discussed.

IMPACT OF AN IMPARTIALITY DISCLOSURE

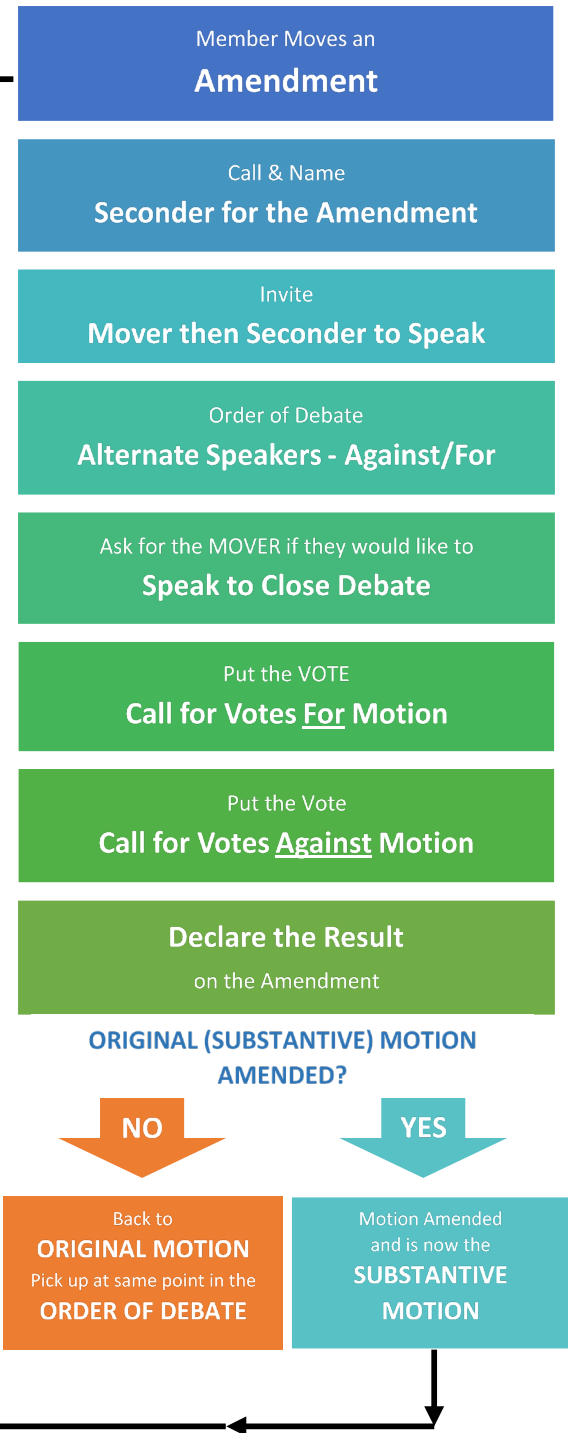
There are very different outcomes resulting from disclosing an interest affecting impartiality compared to that of a financial interest. With the declaration of a financial interest, an elected member leaves the room and does not vote. With the declaration of this new type of interest, the elected member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

Process of Motions

ORIGINAL MOTION

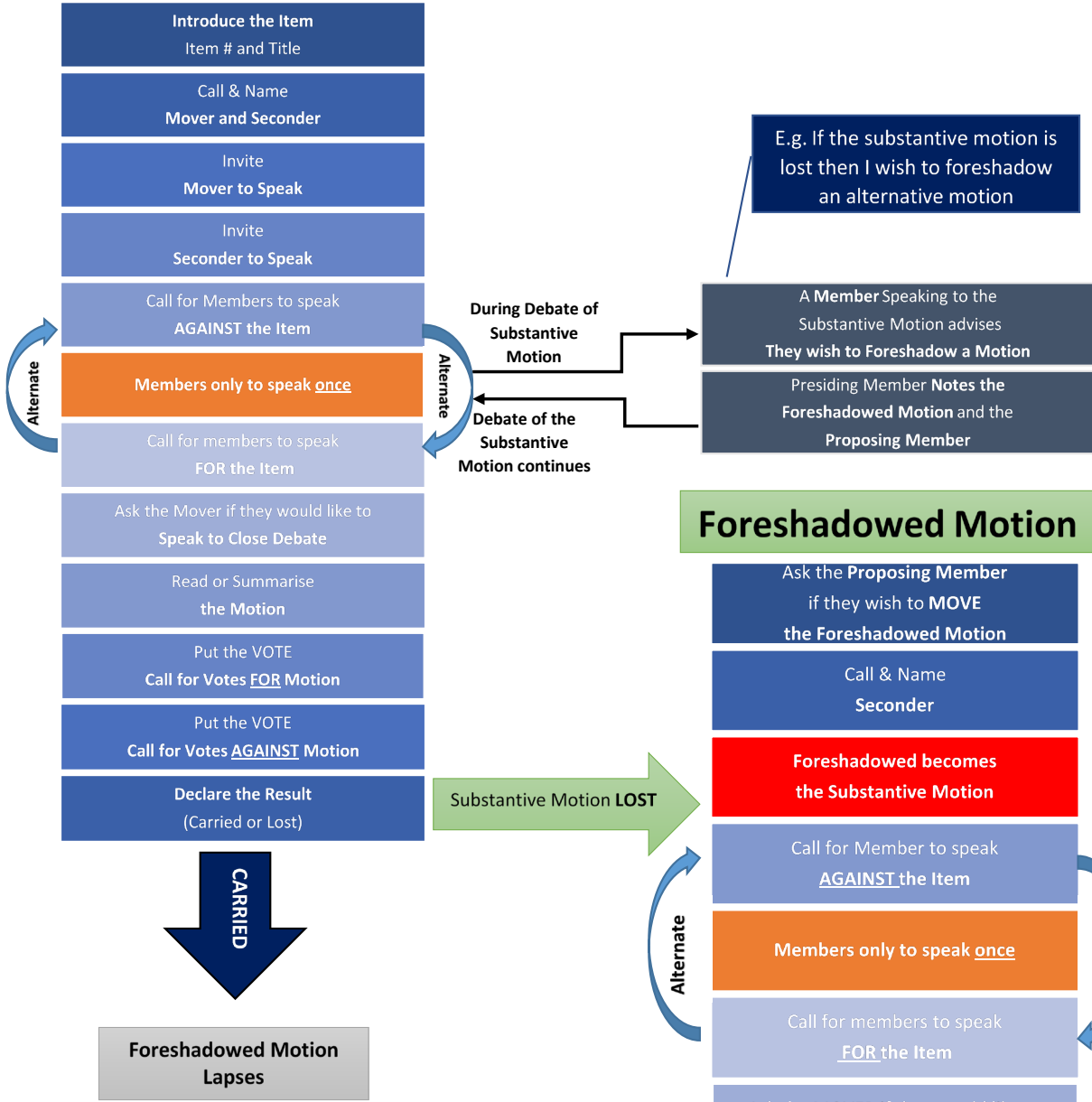


AMENDMENT



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

Substantive Motion



Note:

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

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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

Cr Greg Stewart has been granted leave of absence

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

REPORTS FOR DECISION

11. REPORTS FOR DECISION

11.1 ADOPTION OF 2023-2024 ANNUAL BUDGET

| | |
|--------------------------------|-----------------------------|
| Location: | Shire of Gnowangerup |
| Date of Report: | 9 August 2023 |
| Business Unit: | Finance |
| Author: | D Long – Finance Consultant |
| Responsible Officer: | Chief Executive Officer |
| Disclosure of Interest: | Nil |

ATTACHMENTS

Copy of the proposed 2023-2024 Annual Budget (*under separate cover*)

PURPOSE OF THE REPORT

The purpose of this report is for Council to consider and adopt the 2023-2024 Annual Budget.

BACKGROUND

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

The 2023-2024 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 2023-2024 Annual Budget comprises the following information-

1. Budget Statement of Comprehensive Income by Nature/Type for the Year Ending 30 June 2024
2. Budget Statement of Cash Flows for the Year Ending 30 June 2024
3. Budget Statement of Financial Activity by Nature/Type for the Year Ending 30 June 2024
4. Notes to the Budget

Budget Highlights

Community Assistance Applications

The draft budget provides \$69,142 of funding for general community grants and donations in 2023-2024.

Law and Order

A contribution of \$30,000 has been included in the draft budget for the provision of a joint Community Emergency Services Manager with neighbouring local governments.

The draft budget provides \$158,151 for the provision of a shared Bushfire Risk Planning Coordinator position with neighbouring local governments and partly funded by the Department of Fire and Emergency Services.

Transport

Funding of \$2,223,953 for general road maintenance activities has been provided for.

Capital Investment Program

Below is a summary of allocations included in the 2023 – 2024 budget.

| Description | Amount |
|---|-------------------------------|
| Ongerup Bushfire Brigade Building siteworks | \$5,000 |
| Emergency Services Building storage | \$7,000 |
| 32 McDonald Street external painting | \$20,000 |
| Quinn Street project – business case, electrical appraisal, and design | \$65,000 |
| 25 McDonald Street external painting | \$20,000 |
| 2 Cecil Street external painting and bathroom refurbishment | \$35,000 |
| Swimming Pool shade shelters | \$15,000 |
| Gnowangerup Town Hall painting the fascia | \$20,000 |
| Ongerup Town Hall replacement of the windows | \$15,000 |
| Ongerup Sports Pavilion construction of disabled toilet <i>(Note funded from Phase 3 Commonwealth LRCIP grant)</i> | \$50,000 |
| Borden Pavilion refurbishment of the floor and stairs to the stage | \$25,000 |
| Gnowangerup Depot hardstand for sign shed | \$19,200 |
| Gnowangerup Caravan Park chalet accommodation <i>(Note partly funded from Phase 3 Commonwealth LRCIP grant and \$100,000 from Future Fund Reserves)</i> | \$497,620 |
| Heavy plant and vehicle replacements <i>(Note funding from proceeds of sale of existing equipment \$364,000 and \$566,000 from the Plant Reserve Account remainder from general revenue)</i> | \$1,533,000 |
| Ongerup Wastewater Ponds | \$20,000 |
| Weir Park retaining wall | \$10,000 |
| Nobarach Park replacement of the softfall | \$60,000 |
| Ongerup Sports Complex sealing of the car park | \$45,000 |
| Park Road footbridge | \$80,000 |
| Stutley Dam upgrades <i>(Note partly funded by State Government grant)</i> | \$62,270 |
| Road construction projects | \$1,519,653 |
| Project name | Funding |
| Regional Road Group (RRG) projects | \$390,666 RRG grant |
| Roads to Recovery projects | \$392,891 Commonwealth grants |
| Council local road projects | \$247,865 LRCIP grant |

Materiality Threshold for reporting purposes

Each year the Council is required to adopt a percentage or value for the purposes of reporting material variances in the monthly Statement of Financial Activity.

This value or percentage is then used throughout the financial year to identify potential areas in Council's actual revenues and expenditures that vary significantly from Council's budget estimates. The early identification of these potential variances and their cause can assist in better budget management and increased utilisation and allocation of Council funds and resources.

Council has previously used a value of (+) or (-) \$10,000 and a percentage of (+) or (-) 10% for each of the revenue and expenditure nature/type categories listed on the Statement of Financial Activity.

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 2023-24 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 2023-2024 Annual Budget has taken into consideration the actions listed in the Corporate Business Plan, where fiscally possible.

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION

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 2023-24 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 2024 showing a net result of (\$2,436,070);***
 - (b) Budget Statement of Cash Flows for the year ending 30 June 2024;***
 - (c) Budget Statement of Financial Activity for the year ending 30 June 2024;***
 - (d) Basis of Preparation;***
 - (e) Rates and Service Charges;***
 - (f) Net Current Assets;***
 - (g) Reconciliation of Cash;***
 - (h) Fixed Assets – Acquisitions & disposals;***
 - (i) Depreciation;***
 - (j) Borrowings;***
 - (k) Lease Liabilities;***
 - (l) Cash Backed Reserves;***
 - (m) Revenue Recognition;***
 - (n) Program Information;***
 - (o) Other Information;***
 - (p) Elected Member Remuneration;***
 - (q) Major Land Transactions;***
 - (r) Major Trading Undertakings;***
 - (s) Fees and Charges;***
 - (t) Detailed Operating and Capital Budget papers;***
 - (u) Schedule of Fees and Charges for 2023-2024.***

2. *That Council pursuant to Regulation 34(5) of the Local Government (Financial Management) Regulations 1996, adopts the following as the materiality threshold for 2023-2024:*
 - (a) *\$10,000 or 10%, whichever is the lowest, for the purposes of reporting material variances.*

SHIRE OF GNOWANGERUP
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

"A progressive, inclusive and prosperous community
built on opportunity."

SHIRE OF GNOWANGERUP
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2024

| | NOTE | 2023/24 Budget | 2022/23 Actual | 2022/23 Budget |
|---|-------|--------------------|-------------------|-------------------|
| Revenue | | | | |
| Rates | 2(a) | \$ 4,615,429 | \$ 4,327,416 | \$ 4,315,060 |
| Grants, subsidies and contributions | 11 | 382,907 | 2,689,527 | 420,329 |
| Fees and charges | 16 | 329,982 | 388,299 | 321,911 |
| Interest revenue | 12(a) | 48,790 | 139,556 | 27,373 |
| Other revenue | 12(b) | 65,828 | 138,478 | 862,241 |
| | | 5,442,936 | 7,683,276 | 5,946,914 |
| Expenses | | | | |
| Employee costs | | (3,390,327) | (2,390,865) | (2,736,458) |
| Materials and contracts | | (2,548,506) | (2,112,871) | (2,245,747) |
| Utility charges | | (188,600) | (161,712) | (186,258) |
| Depreciation | 6 | (2,508,163) | (2,511,502) | (2,348,139) |
| Finance costs | 12(d) | (13,400) | (16,280) | (18,323) |
| Insurance | | (314,654) | (290,125) | (289,946) |
| Other expenditure | | (402,194) | (275,089) | (428,038) |
| | | (9,365,844) | (7,758,444) | (8,252,909) |
| | | (3,922,908) | (75,168) | (2,305,995) |
| Capital grants, subsidies and contributions | 11 | 1,486,838 | 1,589,170 | 2,365,572 |
| Profit on asset disposals | 5 | 0 | 16,273 | 0 |
| | | 1,486,838 | 1,605,443 | 2,365,572 |
| Net result for the period | | (2,436,070) | 1,530,275 | 59,577 |
| Other comprehensive income | | | | |
| <i>Items that will not be reclassified subsequently to profit or loss</i> | | | | |
| Total other comprehensive income for the period | | 0 | 0 | 0 |
| Total comprehensive income for the period | | (2,436,070) | 1,530,275 | 59,577 |

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 2024

| | NOTE | 2023/24 Budget | 2022/23 Actual | 2022/23 Budget |
|--|------|-------------------|-------------------|-------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Receipts | | | | |
| Rates | | \$ 4,615,429 | \$ 4,303,006 | \$ 4,315,060 |
| Grants, subsidies and contributions | | 382,907 | 2,634,495 | 420,329 |
| Fees and charges | | 329,982 | 388,299 | 321,911 |
| Interest revenue | | 48,790 | 139,556 | 27,373 |
| Other revenue | | 65,828 | 138,478 | 862,241 |
| | | 5,442,936 | 7,603,834 | 5,946,914 |
| Payments | | | | |
| Employee costs | | (3,311,529) | (2,487,120) | (2,660,844) |
| Materials and contracts | | (2,548,506) | (1,064,132) | (2,245,747) |
| Utility charges | | (188,600) | (161,712) | (186,258) |
| Finance costs | | (13,400) | (16,863) | (18,323) |
| Insurance | | (314,654) | (290,125) | (289,946) |
| Other expenditure | | (402,194) | (275,089) | (428,038) |
| | | (6,778,883) | (4,295,041) | (5,829,156) |
| Net cash provided by (used in) operating activities | 4 | (1,335,947) | 3,308,793 | 117,758 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Payments for purchase of property, plant & equipment | 5(a) | (2,327,320) | (462,570) | (1,788,417) |
| Payments for construction of infrastructure | 5(b) | (1,796,923) | (2,586,070) | (2,507,938) |
| Capital grants, subsidies and contributions | | 1,438,495 | 1,207,805 | 1,935,864 |
| Proceeds from sale of property, plant and equipment | 5(a) | 364,000 | 79,237 | 240,000 |
| Proceeds on financial assets at amortised cost - self supporting loans | 7(a) | 14,817 | 7,341 | 5,477 |
| Net cash provided by (used in) investing activities | | (2,306,931) | (1,754,257) | (2,115,014) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | |
| Repayment of borrowings | 7(a) | (95,949) | (105,243) | (103,381) |
| Payments for principal portion of lease liabilities | 8 | (4,346) | (4,218) | (4,360) |
| Net cash provided by (used in) financing activities | | (100,295) | (109,461) | (107,741) |
| Net increase (decrease) in cash held | | (3,743,173) | 1,445,075 | (2,104,997) |
| Cash at beginning of year | | 6,536,066 | 5,090,991 | 4,764,755 |
| Cash and cash equivalents at the end of the year | 4 | 2,792,893 | 6,536,066 | 2,659,758 |

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

SHIRE OF GNOWANGERUP
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2024

| | | 2023/24 | 2022/23 | 2022/23 |
|--|-------|--------------------|--------------------|--------------------|
| | NOTE | Budget | Actual | Budget |
| OPERATING ACTIVITIES | | | | |
| Revenue from operating activities | | | | |
| Rates | 2(a) | \$ 4,615,429 | \$ 4,327,416 | \$ 4,315,060 |
| Grants, subsidies and contributions | 11 | 382,907 | 2,689,527 | 420,329 |
| Fees and charges | 16 | 329,982 | 388,299 | 321,911 |
| Interest revenue | 12(a) | 48,790 | 139,556 | 27,373 |
| Other revenue | 12(b) | 65,828 | 138,478 | 862,241 |
| Profit on asset disposals | 5 | 0 | 16,273 | 0 |
| | | 5,442,936 | 7,699,549 | 5,946,914 |
| Expenditure from operating activities | | | | |
| Employee costs | | (3,390,327) | (2,390,865) | (2,736,458) |
| Materials and contracts | | (2,548,506) | (2,112,871) | (2,245,747) |
| Utility charges | | (188,600) | (161,712) | (186,258) |
| Depreciation | 6 | (2,508,163) | (2,511,502) | (2,348,139) |
| Finance costs | 12(d) | (13,400) | (16,280) | (18,323) |
| Insurance | | (314,654) | (290,125) | (289,946) |
| Other expenditure | | (402,194) | (275,089) | (428,038) |
| | | (9,365,844) | (7,758,444) | (8,252,909) |
| Non-cash amounts excluded from operating activities | 3(b) | 2,586,961 | 2,469,784 | 2,423,753 |
| Amount attributable to operating activities | | (1,335,947) | 2,410,889 | 117,758 |
| INVESTING ACTIVITIES | | | | |
| Inflows from investing activities | | | | |
| Capital grants, subsidies and contributions | 11 | 1,486,838 | 1,589,170 | 2,365,572 |
| Proceeds from disposal of assets | 5 | 364,000 | 79,237 | 240,000 |
| Proceeds from financial assets at amortised cost - self supporting loans | 7(a) | 14,817 | 7,341 | 5,477 |
| | | 1,865,655 | 1,675,748 | 2,611,049 |
| Outflows from investing activities | | | | |
| Payments for property, plant and equipment | 5(a) | (2,327,320) | (462,570) | (1,788,417) |
| Payments for construction of infrastructure | 5(b) | (1,796,923) | (2,586,070) | (2,507,938) |
| | | (4,124,243) | (3,048,640) | (4,296,355) |
| Amount attributable to investing activities | | (2,258,588) | (1,372,892) | (1,685,306) |
| FINANCING ACTIVITIES | | | | |
| Inflows from financing activities | | | | |
| Transfers from reserve accounts | 9(a) | 666,000 | 30,000 | 110,000 |
| | | 666,000 | 30,000 | 110,000 |
| Outflows from financing activities | | | | |
| Repayment of borrowings | 7(a) | (95,949) | (105,243) | (103,381) |
| Payments for principal portion of lease liabilities | 8 | (4,346) | (4,218) | (4,360) |
| Transfers to reserve accounts | 9(a) | (352,000) | (580,770) | (525,378) |
| | | (452,295) | (690,231) | (633,119) |
| Amount attributable to financing activities | | 213,705 | (660,231) | (523,119) |
| MOVEMENT IN SURPLUS OR DEFICIT | | | | |
| Surplus or deficit at the start of the financial year | 3 | 3,380,830 | 3,003,064 | 2,090,667 |
| Amount attributable to operating activities | | (1,335,947) | 2,410,889 | 117,758 |
| Amount attributable to investing activities | | (2,258,588) | (1,372,892) | (1,685,306) |
| Amount attributable to financing activities | | 213,705 | (660,231) | (523,119) |
| Surplus or deficit at the end of the financial year | 3 | 0 | 3,380,830 | 0 |

**SHIRE OF GNOWANGERUP
FOR THE YEAR ENDED 30 JUNE 2024
INDEX OF NOTES TO THE BUDGET**

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1(a) **BASIS OF PREPARATION**

The annual budget is a forward looking document and has been prepared in accordance with the Local Government Act 1995 and accompanying regulations.

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 15 to the annual budget.

2022/23 actual balances

Balances shown in this budget as 2022/23 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

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 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
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards

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 2014-10 Amendments to Australian Accounting Standards
 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards
 - Classification of Liabilities as Current or Non-current
- AASB 2021-7c Amendments to Australian Accounting Standards
 - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards
 - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
 - Non-current Liabilities with Covenants
- AASB 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

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

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

REVENUES

RATES

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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

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

SERVICE CHARGES

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

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

INTEREST 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 cannot be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES

(a) Rating Information

| Rate Description | Basis of valuation | Rate in | Number of properties | Rateable value | 2023/24 Budgeted rate revenue | 2023/24 Budgeted interim rates | 2023/24 Budgeted back rates | 2023/24 Budgeted total revenue | 2022/23 Actual total revenue | 2022/23 Budget total revenue |
|---|--------------------|----------|----------------------|----------------|-------------------------------|--------------------------------|-----------------------------|--------------------------------|------------------------------|------------------------------|
| | | \$ | | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| (i) General rates | | | | | | | | | | |
| GRV Townsites | Gross Rental Value | 0.174022 | 374 | 3,454,404 | 601,141 | 0 | 0 | 601,141 | 561,727 | 560,925 |
| GRV Amelup Tourism | Gross Rental Value | 0.174022 | 4 | 114,660 | 19,952 | 0 | 0 | 19,952 | 18,648 | 18,648 |
| UV Rural | Unimproved Value | 0.006193 | 342 | 586,592,025 | 3,632,764 | 0 | 0 | 3,632,764 | 3,399,446 | 3,397,383 |
| Total general rates | | | 720 | 590,161,089 | 4,253,857 | 0 | 0 | 4,253,857 | 3,979,821 | 3,976,956 |
| (ii) Minimum payment | | | | | | | | | | |
| | | \$ | | | | | | | | |
| GRV Townsites | Gross Rental Value | 859 | 120 | 212,122 | 103,080 | 0 | 0 | 103,080 | 95,557 | 95,557 |
| GRV Amelup Tourism | Gross Rental Value | 859 | 1 | 4,160 | 859 | 0 | 0 | 859 | 803 | 803 |
| UV Rural | Unimproved Value | 859 | 31 | 2,622,875 | 26,629 | 0 | 0 | 26,629 | 22,484 | 22,484 |
| UV Mining | Unimproved Value | 859 | 25 | 401,700 | 21,475 | 0 | 0 | 21,475 | 11,922 | 9,636 |
| Total minimum payments | | | 177 | 3,240,857 | 152,043 | 0 | 0 | 152,043 | 130,766 | 128,480 |
| Total general rates and minimum payments | | | 897 | 593,401,946 | 4,405,900 | 0 | 0 | 4,405,900 | 4,110,587 | 4,105,436 |
| (iii) Specified area rates | | | | | | | | | | |
| Gnp Sporting Complex | Gross Rental Value | | 0 | | 0 | 0 | 0 | 0 | 2,738 | 2,741 |
| Gnp Sporting Complex | Unimproved Value | | 0 | | 0 | 0 | 0 | 0 | 5,090 | 5,090 |
| Ongerup Effluent | Gross Rental Value | | 0 | | 39,435 | 0 | 0 | 39,435 | 38,854 | 38,854 |
| Waste Collection Rate | Gross Rental Value | | 280 | | 56,000 | 0 | 0 | 56,000 | 56,000 | 56,000 |
| Waste Collection Rate | Unimproved Value | | 379 | | 76,600 | 0 | 0 | 76,600 | 76,000 | 75,800 |
| Total specified area rates | | | 659 | | 172,035 | 0 | 0 | 172,035 | 178,682 | 178,485 |
| (iv) Ex-gratia rates | | | | | | | | | | |
| Exgratia Rates - CBH | | | | | 47,470 | 0 | 0 | 47,470 | 47,470 | 40,462 |
| Total ex-gratia rates | | | | | 47,470 | 0 | 0 | 47,470 | 47,470 | 40,462 |
| | | | | | 4,625,405 | 0 | 0 | 4,625,405 | 4,336,739 | 4,324,383 |
| Waivers or Concessions (Refer note 2(e)) | | | | | | | | (9,976) | (9,323) | (9,323) |
| Total rates | | | | | 4,625,405 | 0 | 0 | 4,615,429 | 4,327,416 | 4,315,060 |

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

The general rates detailed for the 2023/24 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum 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.

**SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)

10/09/2023

Option 2 (Four Instalments)

Option 3 (Four Instalments)

10/09/2023

11/11/2023

12/01/2024

14/03/2024

| Instalment options | Date due | Instalment plan admin charge | Instalment plan interest rate | Unpaid rates interest rates |
|---------------------|------------|------------------------------|-------------------------------|-----------------------------|
| | | \$ | % | % |
| Option one | | | | |
| Single full payment | 10/09/2023 | 0 | 0.00% | 10.00% |
| Option two | | | | |
| Option three | | | | |
| First instalment | 10/09/2023 | 0 | 0.00% | 10.00% |
| Second instalment | 11/11/2023 | 10 | 5.50% | 10.00% |
| Third instalment | 12/01/2024 | 10 | 5.50% | 10.00% |
| Fourth instalment | 14/03/2024 | 10 | 5.50% | 10.00% |

| | 2023/24 Budget revenue | 2022/23 Actual revenue | 2022/23 Budget revenue |
|---|------------------------------|------------------------------|------------------------------|
| | \$ | \$ | \$ |
| Instalment plan admin charge revenue | 4,000 | 4,020 | 4,100 |
| Instalment plan interest earned | 10,390 | 10,398 | 10,900 |
| Interest on deferred rates | 800 | 0 | 800 |
| Unpaid rates and service charge interest earned | 15,000 | 24,362 | 13,000 |
| | 30,190 | 38,780 | 28,800 |

**SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

| | Budgeted rate applied to costs | Budgeted rate set aside to reserve | Reserve Amount to be applied to costs | Purpose of the rate | Area or properties rate is to be imposed on |
|----------------------------|---------------------------------------|---|--|--|--|
| Specified area rate | \$ | \$ | \$ | | |
| Ongerup Effluent | 39,435 | 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 | 76,600 | 0 | 0 | | |
| | 172,035 | 0 | 0 | | |

(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2024.

(e) Waivers or concessions

| Rate, fee or charge to which the waiver or concession is granted | Type | Waiver/Concession | Discount % | Discount (\$) | 2023/24 Budget | 2022/23 Actual | 2022/23 Budget | Circumstances in which the waiver or concession is granted | Objects and reasons of the waiver or concession |
|---|-------------|--------------------------|-------------------|----------------------|-----------------------|-----------------------|-----------------------|---|--|
| Assess A213 | Concession | Concession | 50% | \$ | \$ 2,715 | \$ 2,537 | \$ 2,537 | General rates on Assessment A213 | To assist promote the tourist industry in the Amelup Tourism Precinct. |
| Assess A293 | Concession | Concession | 50% | | 5,113 | 4,778 | 4,778 | General rates on Assessment A293 | To assist promote the tourist industry in the Amelup Tourism Precinct. |
| Assess A314 | Concession | Concession | 50% | | 927 | 867 | 867 | General rates on Assessment A314 | To assist promote the tourist industry in the Amelup Tourism Precinct. |
| Assess A556 | Concession | Concession | 50% | | 1,222 | 1,141 | 1,141 | General rates on Assessment A556 | To assist promote the tourist industry in the Amelup Tourism Precinct. |
| | | | | | 9,976 | 9,323 | 9,323 | | |

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

| | | | | |
|---------------------------|---|-----------|-----------|-----------|
| Cash and cash equivalents | 4 | 2,792,893 | 6,536,066 | 2,659,758 |
| Financial assets | | 14,999 | 14,817 | 5,587 |
| Receivables | | 401,377 | 401,377 | 333,085 |
| Inventories | | 29,448 | 29,448 | 63,785 |
| Other assets | | 6,776 | 6,776 | 0 |

Less: current liabilities

| | | | | |
|--------------------------------------|---|-----------|-----------|-----------|
| Trade and other payables | | (577,506) | (577,506) | (188,355) |
| Capital grant/contribution liability | | 0 | (48,343) | 0 |
| Lease liabilities | 8 | (4,844) | (4,346) | (4,357) |
| Long term borrowings | 7 | (98,953) | (95,949) | (86,822) |
| Employee provisions | | (297,521) | (297,521) | (334,196) |

Net current assets

Less: Total adjustments to net current assets

| | | | | |
|---|------|-------------|-------------|-------------|
| Net current assets used in the Statement of Financial Activity | 3(c) | (2,266,669) | (2,583,989) | (2,448,485) |
|---|------|-------------|-------------|-------------|

| Note | 2023/24 Budget 30 June 2024 | 2022/23 Actual 30 June 2023 | 2022/23 Budget 30 June 2023 |
|------|-----------------------------------|-----------------------------------|-----------------------------------|
| | \$ | \$ | \$ |
| | 3,245,493 | 6,988,484 | 3,062,215 |
| | (577,506) | (577,506) | (188,355) |
| | 0 | (48,343) | 0 |
| | (4,844) | (4,346) | (4,357) |
| | (98,953) | (95,949) | (86,822) |
| | (297,521) | (297,521) | (334,196) |
| | (978,824) | (1,023,665) | (613,730) |
| | 2,266,669 | 5,964,819 | 2,448,485 |
| | (2,266,669) | (2,583,989) | (2,448,485) |
| | 0 | 3,380,830 | 0 |

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Items excluded from calculation of budgeted deficiency

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

(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 Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

Adjustments to operating activities

| | | | | |
|--|---|-----------|-----------|-----------|
| Less: Profit on asset disposals | 5 | 0 | (16,273) | 0 |
| Add: Depreciation | 6 | 2,508,163 | 2,511,502 | 2,348,139 |
| Non-cash movements in non-current assets and liabilities: | | | | |
| - Pensioner deferred rates | | 0 | (7,167) | 0 |
| - Employee provisions | | 78,798 | (18,278) | 75,614 |
| Non cash amounts excluded from operating activities | | 2,586,961 | 2,469,784 | 2,423,753 |

(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 Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

| | | | | |
|--|---|-------------|-------------|-------------|
| Less: Cash - reserve accounts | 9 | (2,355,469) | (2,669,469) | (2,534,077) |
| Less: Current assets not expected to be received at end of year | | | | |
| - Current financial assets at amortised cost - self supporting loans | | (14,999) | (14,815) | (5,587) |
| Add: Current liabilities not expected to be cleared at end of year | | | | |
| - Current portion of borrowings | | 98,955 | 95,949 | 86,822 |
| - Current portion of lease liabilities | | 4,844 | 4,346 | 4,357 |
| Total adjustments to net current assets | | (2,266,669) | (2,583,989) | (2,448,485) |

3(d) NET CURRENT ASSETS (CONTINUED)

MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the 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 becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

4. 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 | 2023/24 Budget | 2022/23 Actual | 2022/23 Budget |
|--|------|--------------------|-------------------|-------------------|
| Cash at bank and on hand | | \$ 2,792,893 | \$ 6,536,066 | \$ 541,061 |
| Term deposits | | 0 | 0 | 2,118,697 |
| Total cash and cash equivalents | | 2,792,893 | 6,536,066 | 2,659,758 |
| Held as | | | | |
| - Unrestricted cash and cash equivalents | 3(a) | 437,424 | 3,818,254 | 125,681 |
| - Restricted cash and cash equivalents | 3(a) | 2,355,469 | 2,717,812 | 2,534,077 |
| | | 2,792,893 | 6,536,066 | 2,659,758 |
| 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 | | 2,355,469 | 2,717,812 | 2,534,077 |
| | | 2,355,469 | 2,717,812 | 2,534,077 |
| The assets are restricted as a result of the specified purposes associated with the liabilities below: | | | | |
| Financially backed reserves | 9 | 2,355,469 | 2,669,469 | 2,534,077 |
| Unspent capital grants, subsidies and contribution liabilities | | 0 | 48,343 | 0 |
| | | 2,355,469 | 2,717,812 | 2,534,077 |
| Reconciliation of net cash provided by operating activities to net result | | | | |
| Net result | | (2,436,070) | 1,530,275 | 59,577 |
| Depreciation | 6 | 2,508,163 | 2,511,502 | 2,348,139 |
| (Profit)/loss on sale of asset | 5 | 0 | (16,273) | 0 |
| (Increase)/decrease in receivables | | 0 | (79,442) | 0 |
| (Increase)/decrease in inventories | | 0 | 34,337 | 0 |
| (Increase)/decrease in other assets | | 0 | 835,805 | 0 |
| Increase/(decrease) in payables | | 0 | 136,712 | 0 |
| Increase/(decrease) in contract liabilities | | 0 | 0 | 0 |
| Increase/(decrease) in unspent capital grants | | (48,343) | (381,365) | (429,708) |
| Increase/(decrease) in employee provisions | | 78,798 | (54,953) | 75,614 |
| Capital grants, subsidies and contributions | | (1,438,495) | (1,207,805) | (1,935,864) |
| Net cash from operating activities | | (1,335,947) | 3,308,793 | 117,758 |

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

5. FIXED ASSETS

The following assets are budgeted to be acquired and/or disposed of during the year.

| | 2023/24 Budget Additions | 2023/24 Budget Disposals - Net Book Value | 2023/24 Budget Disposals - Sale Proceeds | 2023/24 Budget Disposals - Profit or Loss | 2022/23 Actual Additions | 2022/23 Disposals - Net Book Value | 2022/23 Actual Disposals - Sale Proceeds | 2022/23 Actual Disposals - Profit or Loss | 2022/23 Budget Additions | 2022/23 Budget Disposals - Net Book Value | 2022/23 Budget Disposals - Sale Proceeds | 2022/23 Budget Disposals - Profit or Loss |
|--|-----------------------------|---|--|---|-----------------------------|--|--|---|-----------------------------|---|--|---|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| (a) Property, Plant and Equipment | | | | | | | | | | | | |
| Buildings - non-specialised | 120,000 | 0 | 0 | 0 | 14,268 | 0 | 0 | 0 | 407,001 | 0 | 0 | 0 |
| Buildings - specialised | 674,320 | 0 | 0 | 0 | 263,724 | 0 | 0 | 0 | 516,916 | 0 | 0 | 0 |
| Furniture and equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 7,000 | 0 | 0 | 0 |
| Plant and equipment | 1,533,000 | 364,000 | 364,000 | 0 | 184,578 | 62,964 | 79,237 | 16,273 | 857,500 | 240,000 | 240,000 | 0 |
| Total | 2,327,320 | 364,000 | 364,000 | 0 | 462,570 | 62,964 | 79,237 | 16,273 | 1,788,417 | 240,000 | 240,000 | 0 |
| (b) Infrastructure | | | | | | | | | | | | |
| Infrastructure - roads | 1,519,653 | 0 | 0 | 0 | 2,147,410 | 0 | 0 | 0 | 1,948,792 | 0 | 0 | 0 |
| Infrastructure - footpaths | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 50,000 | 0 | 0 | 0 |
| Infrastructure - drainage | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,000 | 0 | 0 | 0 |
| Infrastructure - Sewer | 20,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 20,000 | 0 | 0 | 0 |
| Infrastructure - parks and ovals | 70,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,671 | 0 | 0 | 0 |
| Infrastructure - waste facilities | 0 | 0 | 0 | 0 | 4,218 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other infrastructure - Other | 187,270 | 0 | 0 | 0 | 131,615 | 0 | 0 | 0 | 147,425 | 0 | 0 | 0 |
| Other infrastructure Airport | 0 | 0 | 0 | 0 | 302,827 | 0 | 0 | 0 | 333,050 | 0 | 0 | 0 |
| Total | 1,796,923 | 0 | 0 | 0 | 2,586,070 | 0 | 0 | 0 | 2,507,938 | 0 | 0 | 0 |
| Total | 4,124,243 | 364,000 | 364,000 | 0 | 3,048,640 | 62,964 | 79,237 | 16,273 | 4,296,355 | 240,000 | 240,000 | 0 |

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

6. DEPRECIATION

By Class

Buildings - non-specialised
 Buildings - specialised
 Furniture and equipment
 Plant and equipment
 Infrastructure - roads
 Infrastructure - footpaths
 Infrastructure - drainage
 Infrastructure - Sewer
 Infrastructure - parks and ovals
 Infrastructure - waste facilities
 Other infrastructure - Other
 Other infrastructure Airport
 Right of use - plant and equipment

By Program

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

| | 2023/24 Budget | 2022/23 Actual | 2022/23 Budget |
|--|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| | 29,000 | 29,000 | 29,000 |
| | 574,090 | 574,091 | 512,948 |
| | 16,847 | 16,847 | 16,848 |
| | 386,634 | 389,973 | 395,240 |
| | 932,947 | 932,947 | 850,667 |
| | 14,873 | 14,873 | 14,872 |
| | 74,365 | 74,365 | 74,360 |
| | 4,974 | 4,974 | 4,975 |
| | 281,361 | 281,361 | 272,680 |
| | 14,189 | 14,189 | 14,190 |
| | 58,958 | 58,958 | 45,620 |
| | 112,555 | 112,555 | 112,555 |
| | 7,370 | 7,369 | 4,184 |
| | 2,508,163 | 2,511,502 | 2,348,139 |
| | 130,478 | 151,890 | 127,810 |
| | 9,310 | 13,844 | 9,295 |
| | 2,685 | 2,680 | 2,680 |
| | 28,655 | 29,000 | 29,023 |
| | 94,105 | 32,173 | 94,280 |
| | 692,794 | 782,667 | 662,966 |
| | 1,192,055 | 1,418,204 | 1,060,110 |
| | 5,490 | 12,586 | 5,690 |
| | 352,591 | 68,458 | 356,285 |
| | 2,508,163 | 2,511,502 | 2,348,139 |

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

| | |
|-----------------------------------|------------------------------|
| Buildings - 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 - Sewer | 5 to 50 Years |
| Infrastructure - parks and ovals | 5 to 75 years |
| Infrastructure - waste facilities | 5 to 50 Years |
| Other infrastructure - Other | 20 to 50 Years |
| Other infrastructure Airport | 5 to 50 Years |
| Right of use plant and equipment | Based on the remaining lease |

7. BORROWINGS

(a) Borrowing repayments

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

| Purpose | Loan Number | Institution | Interest Rate | Budget | 2023/24 | 2023/24 | Budget | 2023/24 | Actual | 2022/23 | 2022/23 | Actual | 2022/23 | Budget | 2022/23 | 2022/23 | Budget | 2022/23 |
|-------------------------------|-------------|-------------|---------------|--------------------------|------------------------|-----------------------------------|--|----------------------------------|------------|--------------------------|------------------------|-----------------------------------|--|------------|----------------------------------|--------------------------|------------------------|-----------------------------------|
| | | | | Principal 1 July 2023 | Budget New Loans | Budget Principal Repayments | Principal outstanding 30 June 2024 | Budget Interest Repayments | | Principal 1 July 2022 | Actual New Loans | Actual Principal Repayments | Principal outstanding 30 June 2023 | | Actual Interest Repayments | Principal 1 July 2022 | Budget New Loans | Budget Principal Repayments |
| Staff Housing | 281 | WATC | 1.52% | \$ 259,124 | \$ 0 | \$ (39,455) | \$ 219,669 | \$ (4,246) | \$ 297,986 | \$ 0 | \$ (38,862) | \$ 259,124 | \$ (4,683) | \$ 297,986 | \$ 0 | \$ (38,862) | \$ 259,124 | \$ (4,840) |
| Gnp Community Centre | 273 | WATC | 6.18% | 69,694 | 0 | (21,832) | 47,862 | (3,975) | 90,237 | 0 | (20,543) | 69,694 | (5,112) | 90,237 | 0 | (20,543) | 69,694 | (5,412) |
| Borden Pavilion | 278 | WATC | 4.29% | 1 | 0 | 0 | 1 | 0 | 19,467 | 0 | (19,466) | 1 | (428) | 19,467 | 0 | (19,467) | 0 | (629) |
| Gnp Synthetic Surface | 279 | WATC | 4.23% | 108,077 | 0 | (19,845) | 88,232 | (4,364) | 127,108 | 0 | (19,031) | 108,077 | (5,118) | 127,108 | 0 | (19,032) | 108,076 | (5,329) |
| Ongerup Community Development | 282 | WATC | 0.52% | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (465) |
| | | | | 436,896 | 0 | (81,132) | 355,764 | (12,585) | 534,798 | 0 | (97,902) | 436,896 | (15,341) | 534,798 | 0 | (97,904) | 436,894 | (16,675) |
| Self Supporting Loans | | | | | | | | | | | | | | | | | | |
| Ongerup Bowls Club | 283 | WATC | 2.0% | 52,659 | 0 | (14,817) | 37,842 | (600) | 60,000 | 0 | (7,341) | 52,659 | (597) | 60,000 | 0 | (5,477) | 54,523 | (1,173) |
| | | | | 52,659 | 0 | (14,817) | 37,842 | (600) | 60,000 | 0 | (7,341) | 52,659 | (597) | 60,000 | 0 | (5,477) | 54,523 | (1,173) |
| | | | | 489,555 | 0 | (95,949) | 393,606 | (13,185) | 594,798 | 0 | (105,243) | 489,555 | (15,938) | 594,798 | 0 | (103,381) | 491,417 | (17,848) |

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

7. BORROWINGS

(b) New borrowings - 2023/24

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2024

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2023 nor is it expected to have unspent borrowing funds as at 30th June 2024.

(d) Credit Facilities

**Undrawn borrowing facilities
credit standby arrangements**

| | 2023/24 Budget | 2022/23 Actual | 2022/23 Budget |
|--------------------------------------|---------------------------|---------------------------|---------------------------|
| | \$ | \$ | \$ |
| 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 | 393,606 | 489,555 | 491,417 |
|--|---------|---------|---------|

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy due to the unobservable inputs, including own credit risk.

8. LEASE LIABILITIES

| Purpose | Lease Number | Institution | Lease Interest Rate | Lease Term | Budget Lease | 2023/24 Budget | 2023/24 Budget Lease | Budget Lease | 2023/24 Budget Lease | Actual | 2022/23 Actual | 2022/23 Actual | Actual Lease | 2022/23 Actual | Budget | 2022/23 Budget | 2022/23 Budget | Budget Lease | Budget Lease | 2022/23 Budget |
|-------------------|--------------|--------------|---------------------|------------|-----------------------|----------------|----------------------|--------------------------|-----------------------|------------|----------------------|------------------------------------|-----------------------|----------------|----------------------|------------------------------------|-----------------------|--------------|----------------------|------------------------------------|
| | | | | | Principal 1 July 2023 | New Leases | Principal Repayments | outstanding 30 June 2024 | Principal 1 July 2022 | New Leases | Principal repayments | Principal outstanding 30 June 2023 | Principal 1 July 2022 | New Leases | Principal repayments | Principal outstanding 30 June 2023 | Principal 1 July 2022 | New Leases | Principal repayments | Principal outstanding 30 June 2023 |
| Photocopier Lease | 01 | Lease IT | 3.5% | 4 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 0 | \$ 4,322 | \$ 0 | \$ 0 | \$ 0 | \$ 4,322 | \$ 0 |
| Photocopier Lease | 02 | 3E Advantage | 3.0% | 4 | 9,200 | 0 | (4,346) | 4,854 | (215) | 13,418 | 0 | (4,218) | 9,200 | (342) | 13,238 | 0 | (4,360) | 8,878 | (475) | |
| | | | | | 9,200 | 0 | (4,346) | 4,854 | (215) | 13,418 | 0 | (4,218) | 9,200 | (342) | 17,560 | 0 | (4,360) | 13,200 | (475) | |

MATERIAL 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 2024

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

| | 2023/24 Budget Opening Balance | 2023/24 Budget Transfer to | 2023/24 Budget Transfer (from) | 2023/24 Budget Closing Balance | 2022/23 Actual Opening Balance | 2022/23 Actual Transfer to | 2022/23 Actual Transfer (from) | 2022/23 Actual Closing Balance | 2022/23 Budget Opening Balance | 2022/23 Budget Transfer to | 2022/23 Budget Transfer (from) | 2022/23 Budget Closing Balance |
|-------------------------------|---|----------------------------------|---|---|---|----------------------------------|---|---|---|----------------------------------|---|---|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Restricted by council | | | | | | | | | | | | |
| (a) Leave reserve | 218,564 | 50,491 | 0 | 269,055 | 164,230 | 54,334 | 0 | 218,564 | 164,230 | 50,500 | 0 | 214,730 |
| (b) Plant reserve | 915,994 | 152,059 | (566,000) | 502,053 | 746,308 | 169,686 | 0 | 915,994 | 746,308 | 150,000 | (80,000) | 816,308 |
| (c) Airport reserve | 91,059 | 205 | 0 | 91,264 | 40,000 | 51,059 | 0 | 91,059 | 40,000 | 50,000 | 0 | 90,000 |
| (d) Ongerup Effluent | 68,859 | 10,155 | 0 | 79,014 | 57,347 | 11,512 | 0 | 68,859 | 57,347 | 10,000 | 0 | 67,347 |
| (e) Area Promotion | 31,548 | 71 | 0 | 31,619 | 30,738 | 810 | 0 | 31,548 | 30,738 | 0 | 0 | 30,738 |
| (f) Swimming Pool | 416,490 | 56,936 | 0 | 473,426 | 351,227 | 65,263 | 0 | 416,490 | 351,227 | 56,000 | 0 | 407,227 |
| (g) Land Development | 274,948 | 618 | 0 | 275,566 | 142,307 | 132,641 | 0 | 274,948 | 142,307 | 128,878 | 0 | 271,185 |
| (h) Computer Replacement | 89,950 | 30,202 | 0 | 120,152 | 58,408 | 31,542 | 0 | 89,950 | 58,408 | 30,000 | 0 | 88,408 |
| (i) Waste disposal | 258,202 | 580 | 0 | 258,782 | 251,571 | 6,631 | 0 | 258,202 | 251,571 | 0 | 0 | 251,571 |
| (j) Future Funds | 211,378 | 475 | (100,000) | 111,853 | 205,949 | 5,429 | 0 | 211,378 | 205,949 | 0 | 0 | 205,949 |
| (k) Liquid Waste Facility | 32,757 | 74 | 0 | 32,831 | 31,916 | 841 | 0 | 32,757 | 31,916 | 0 | 0 | 31,916 |
| (l) COVID-19 | 9,715 | 22 | 0 | 9,737 | 38,698 | 1,017 | (30,000) | 9,715 | 38,698 | 0 | (30,000) | 8,698 |
| (m) Disaster Recovery Reserve | 50,005 | 50,112 | 0 | 100,117 | 0 | 50,005 | 0 | 50,005 | 0 | 50,000 | 0 | 50,000 |
| | 2,669,469 | 352,000 | (666,000) | 2,355,469 | 2,118,699 | 580,770 | (30,000) | 2,669,469 | 2,118,699 | 525,378 | (110,000) | 2,534,077 |

(b) Reserve Accounts - Purposes

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

| Reserve name | Anticipated date of use | Purpose of the reserve |
|-------------------------------|-------------------------|---|
| (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. |
| (c) Airport reserve | 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. |
| (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 | 30/06/2023 | 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. |

10 REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

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

| Revenue Category | Nature of goods and services | When obligations typically satisfied | Payment terms | Returns/Refunds/Warranties | Determination of transaction price | Allocating transaction price | Measuring obligations for returns | Timing of 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 claimable event | None | Set by mutual agreement with the customer | When claim is agreed | Not applicable | When claim is agreed |

**SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

11. PROGRAM INFORMATION

(a) 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

ACTIVITIES

Governance

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

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

General purpose funding

To collect revenue to allow for the provision of services

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

Law, order, public safety

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

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

Health

To provide an operational framework for environmental and community health

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

Education and welfare

To provide services to the elderly, children and youth

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

Housing

To provide and maintain staff and other housing

Provision and maintenance of staff and other housing.

Community amenities

To provide services required by the community

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

Recreation and culture

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

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

Transport

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

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

Economic services

To help promote the shire and its economic wellbeing

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.

Other property and services

To monitor and control Shire's overheads operating accounts

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

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

11 PROGRAM INFORMATION (Continued)

(b) Income and expenses

Income excluding grants, subsidies and contributions

| | 2023/24 Budget | 2022/23 Actual | 2022/23 Budget |
|-----------------------------|---------------------------|---------------------------|---------------------------|
| | \$ | \$ | \$ |
| General purpose funding | 4,506,584 | 4,312,439 | 4,184,706 |
| Law, order, public safety | 7,250 | 13,736 | 4,870 |
| Health | 960 | 1,344 | 900 |
| Education and welfare | 11,200 | 0 | 11,200 |
| Housing | 96,758 | 91,756 | 94,028 |
| Community amenities | 320,704 | 356,009 | 304,222 |
| Recreation and culture | 16,400 | 22,215 | 18,973 |
| Transport | 100 | 16,639 | 800,055 |
| Economic services | 12,820 | 4,974 | 17,090 |
| Other property and services | 87,253 | 190,910 | 90,541 |

5,060,029 5,010,022 5,526,585

Grants, subsidies and contributions

| | | | |
|---------------------------|---------|-----------|---------|
| Governance | 0 | 0 | 3,000 |
| General purpose funding | 0 | 2,305,430 | 151,785 |
| Law, order, public safety | 196,574 | 110,042 | 90,500 |
| Recreation and culture | 920 | 0 | 6,002 |
| Transport | 185,413 | 274,055 | 169,042 |

382,907 2,689,527 420,329

Capital grants, subsidies and contributions

| | | | |
|-----------------------------|-----------|-----------|-----------|
| Housing | 0 | 0 | 266,666 |
| Recreation and culture | 0 | 132,292 | 522,000 |
| Transport | 1,031,422 | 1,264,490 | 1,389,490 |
| Economic services | 455,416 | 107,416 | 107,416 |
| Other property and services | 0 | 84,972 | 80,000 |

1,486,838 1,589,170 2,365,572

Total Income

6,929,774 9,288,719 8,312,486

Expenses

| | | | |
|-----------------------------|-------------|-------------|-------------|
| Governance | (925,093) | (803,659) | (961,258) |
| General purpose funding | (106,180) | (64,330) | (110,775) |
| Law, order, public safety | (631,378) | (418,130) | (437,902) |
| Health | (364,760) | (303,491) | (355,241) |
| Education and welfare | (27,627) | (24,464) | (30,363) |
| Housing | (54,652) | (34,118) | (38,249) |
| Community amenities | (676,045) | (465,623) | (644,240) |
| Recreation and culture | (1,811,628) | (1,529,135) | (1,701,906) |
| Transport | (3,790,249) | (3,078,545) | (3,310,601) |
| Economic services | (123,557) | (85,506) | (121,840) |
| Other property and services | (854,675) | (951,443) | (540,534) |

Total expenses

(9,365,844) (7,758,444) (8,252,909)

Net result for the period

(2,436,070) 1,530,275 59,577

**SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

12. OTHER INFORMATION

The net result includes as revenues

| | 2023/24 Budget | 2022/23 Actual | 2022/23 Budget |
|--|---------------------------|---------------------------|---------------------------|
| | \$ | \$ | \$ |
| (a) Interest earnings | | | |
| Investments | | | |
| - Reserve accounts | 6,000 | 55,894 | 500 |
| - Other funds | 17,400 | 48,902 | 2,973 |
| Other interest revenue | 25,390 | 34,760 | 23,900 |
| | <u>48,790</u> | <u>139,556</u> | <u>27,373</u> |
| (b) Other revenue | | | |
| Reimbursements and recoveries | 13,738 | 85,712 | 814,201 |
| Other | 52,090 | 52,766 | 48,040 |
| | <u>65,828</u> | <u>138,478</u> | <u>862,241</u> |
| The net result includes as expenses | | | |
| (c) Auditors remuneration | | | |
| Audit services | 32,500 | 29,200 | 25,000 |
| Other services | 12,950 | 12,300 | 20,450 |
| | <u>45,450</u> | <u>41,500</u> | <u>45,450</u> |
| (d) Interest expenses (finance costs) | | | |
| Borrowings (refer Note 7(a)) | 13,185 | 15,938 | 17,848 |
| expense on lease liabilities (refer Note 8) | 215 | 342 | 475 |
| | <u>13,400</u> | <u>16,280</u> | <u>18,323</u> |
| (e) Write offs | | | |
| General rate | 0 | 0 | 50 |
| | <u>0</u> | <u>0</u> | <u>50</u> |

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

13. ELECTED MEMBERS REMUNERATION

| | 2023/24 Budget | 2022/23 Actual | 2022/23 Budget |
|--|---------------------------|---------------------------|---------------------------|
| | \$ | \$ | \$ |
| Elected member 1 | | | |
| President's allowance | 16,156 | 15,917 | 15,917 |
| Meeting attendance fees | 16,880 | 16,630 | 16,630 |
| Annual allowance for ICT expenses | 696 | 686 | 686 |
| Travel and accommodation expenses | 2,900 | 2,941 | 2,200 |
| | 36,632 | 36,174 | 35,433 |
| Elected member 2 | | | |
| Deputy President's allowance | 4,039 | 3,979 | 3,979 |
| Meeting attendance fees | 8,440 | 8,315 | 8,315 |
| Annual allowance for ICT expenses | 696 | 686 | 686 |
| | 13,175 | 12,980 | 12,980 |
| Elected member 3 | | | |
| Meeting attendance fees | 8,440 | 8,315 | 8,315 |
| Annual allowance for ICT expenses | 696 | 686 | 686 |
| | 9,136 | 9,001 | 9,001 |
| Elected member 4 | | | |
| Meeting attendance fees | 8,440 | 8,315 | 8,315 |
| Annual allowance for ICT expenses | 696 | 686 | 686 |
| | 9,136 | 9,001 | 9,001 |
| Elected member 5 | | | |
| Meeting attendance fees | 8,440 | 8,315 | 8,315 |
| Annual allowance for ICT expenses | 696 | 686 | 686 |
| | 9,136 | 9,001 | 9,001 |
| Elected member 6 | | | |
| Meeting attendance fees | 8,440 | 8,315 | 8,315 |
| Annual allowance for ICT expenses | 696 | 686 | 686 |
| Travel and accommodation expenses | 1,580 | 783 | 1,580 |
| | 10,716 | 9,784 | 10,581 |
| Elected member 7 | | | |
| Meeting attendance fees | 8,440 | 8,315 | 8,315 |
| Annual allowance for ICT expenses | 696 | 686 | 686 |
| Travel and accommodation expenses | 1,870 | 0 | 2,570 |
| | 11,006 | 9,001 | 11,571 |
| Elected member 8 | | | |
| Meeting attendance fees | 8,440 | 8,315 | 8,315 |
| Annual allowance for ICT expenses | 696 | 686 | 686 |
| | 9,136 | 9,001 | 9,001 |
| Elected member 9 | | | |
| Meeting attendance fees | 2,110 | 8,315 | 8,315 |
| Annual allowance for ICT expenses | 174 | 686 | 686 |
| Travel and accommodation expenses | 300 | 254 | 300 |
| | 2,584 | 9,255 | 9,301 |
| Total Elected Member Remuneration | 110,657 | 113,198 | 115,870 |
| President's allowance | 16,156 | 15,917 | 15,917 |
| Deputy President's allowance | 4,039 | 3,979 | 3,979 |
| Meeting attendance fees | 78,070 | 83,150 | 83,150 |
| Annual allowance for ICT expenses | 5,742 | 6,174 | 6,174 |
| Travel and accommodation expenses | 6,650 | 3,978 | 6,650 |
| | 110,657 | 113,198 | 115,870 |

14. MAJOR LAND TRANSACTIONS

It is not anticipated any land transactions or major land transactions will occur in 2023/24.

**SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

15. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2023/24.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

16. FEES AND CHARGES

| | 2023/24 Budget | 2022/23 Actual | 2022/23 Budget |
|-----------------------------|---------------------------|---------------------------|---------------------------|
| | \$ | \$ | \$ |
| By Program: | | | |
| General purpose funding | 15,000 | 16,655 | 14,100 |
| Law, order, public safety | 7,250 | 13,736 | 4,870 |
| Health | 860 | 917 | 800 |
| Education and welfare | 11,200 | 0 | 11,200 |
| Housing | 96,758 | 91,756 | 94,028 |
| Community amenities | 134,514 | 171,151 | 125,967 |
| Recreation and culture | 15,800 | 15,948 | 17,800 |
| Transport | 100 | 367 | 55 |
| Economic services | 12,750 | 4,869 | 17,050 |
| Other property and services | 35,750 | 72,900 | 36,041 |
| | 329,982 | 388,299 | 321,911 |

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

2023-2024

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

DRAFT BUDGET
2023-24

| G/L | JOB | Income | Expenditure |
|---|---------------------------------------|--------------------|------------------|
| Proceeds Sale of Assets | | | |
| 40015 | Sale of CEO Vehicle GN00 | \$0 | \$0 |
| 40095 | Sale of DCEO Vehicle GN001 | (\$25,000) | \$0 |
| 40345 | Sale of Pool Vehicle GN002 | \$0 | \$0 |
| 40115 | Sale of Doctor Vehicle GN006 | (\$25,000) | \$0 |
| 40176 | Sale of Mower GN0032 | \$0 | \$0 |
| 40545 | Sale of Mower GN.10718 | \$0 | \$0 |
| 40385 | Sale of Tip Truck GN.0014 | (\$55,000) | \$0 |
| 40395 | Sale of Tip Truck GN.0044 | (\$55,000) | \$0 |
| 40285 | Sale of Tip Truck (GN.007) | (\$20,000) | \$0 |
| 40294 | Sale of Vibrating Roller GN051 | (\$45,000) | \$0 |
| 40145 | Sale of Utility (GN0028) | (\$20,000) | \$0 |
| 40355 | Sale of Vehicle Manager Works GN.0004 | \$0 | \$0 |
| 40275 | Sale of Utility GN.010 | (\$20,000) | \$0 |
| 40025 | Sale of Utility GN.003 | (\$17,000) | \$0 |
| 40085 | Sale of Utility GN.0016 | \$0 | \$0 |
| 40035 | Sale of Utility GN.0046 | (\$20,000) | \$0 |
| New | Sale of Utility - GN372 | (\$22,000) | \$0 |
| New | Sale of Skid Steer Loader GN.0011 | \$0 | \$0 |
| New | Sale of Grader GN.0021 | (\$40,000) | \$0 |
| PROCEEDS FROM SALE OF ASSETS | | (\$364,000) | \$0 |
| Written Down Value | | | |
| Written Down Value - Works Plant | | \$0 | \$519,000 |
| Sub Total - WDV ON DISPOSAL OF ASSET | | \$0 | \$519,000 |
| Total - GAIN/LOSS ON DISPOSAL OF ASSET | | (\$364,000) | \$519,000 |
| Total - OPERATING STATEMENT | | (\$364,000) | \$519,000 |

**Shire of Gnowangerup
DRAFT BUDGET REPORT**

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

**DRAFT BUDGET
2023-24**

| G/L | JOB | Income | Expenditure |
|---|--|---------------|-------------|
| RATES | | | |
| OPERATING EXPENDITURE | | | |
| 01012 | Administration Activity Costs | \$0 | \$53,130 |
| 01032 | Notice Printing & Stationary | \$0 | \$4,000 |
| 01042 | Advertising & Promotion | \$0 | \$1,000 |
| 01052 | Collection Costs | \$0 | \$5,000 |
| 01062 | Valuation Charges | \$0 | \$36,000 |
| 01072 | Search Costs | \$0 | \$500 |
| 01082 | Rates Written Off | \$0 | \$50 |
| Sub Total - GENERAL RATES OP EXP | | \$0 | \$99,680 |
| OPERATING INCOME | | | |
| 01003 | Rates Income | (\$4,395,924) | \$0 |
| 01013 | Ex Gratia Rates Contribution | (\$47,470) | \$0 |
| 01053 | Admin Fee Rate Instalments | (\$4,000) | \$0 |
| 01043 | Interest On Rates Instalments | (\$10,390) | \$0 |
| 01033 | Non Payment Penalty | (\$15,000) | \$0 |
| 01023 | Pensioner Deferred Rate Interest | (\$800) | \$0 |
| 01063 | Rate Enquiries | (\$7,000) | \$0 |
| 01073 | ESL Administration Fees | (\$4,000) | \$0 |
| 01083 | Back Rates Raised | \$0 | \$0 |
| 01113 | Specified Area Rate - Gnp | \$0 | \$0 |
| 01143 | Specified Area Rate - Borden | \$0 | \$0 |
| Sub Total - GENERAL RATES OP INC | | (\$4,484,584) | \$0 |
| Total - GENERAL RATES | | (\$4,484,584) | \$99,680 |
| OTHER GENERAL PURPOSE FUNDING | | | |
| OPERATING EXPENDITURE | | | |
| 02042 | Bank Fees | \$0 | \$6,500 |
| Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP | | \$0 | \$6,500 |
| OPERATING INCOME | | | |
| 02003 | WA Local Govt Grants Commission - General Purpose | \$0 | \$0 |
| 02013 | WA Local Govt Grants Commission - Untied Roads Grant | \$0 | \$0 |
| 02033 | Interest on Investments | (\$16,000) | \$0 |
| 02043 | Interest on Reserve Fund | (\$6,000) | \$0 |
| Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC | | (\$22,000) | \$0 |
| Total - OTHER GENERAL PURPOSE FUNDING | | (\$22,000) | \$6,500 |
| Total - GENERAL PURPOSE FUNDING | | (\$4,506,584) | \$106,180 |

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

DRAFT BUDGET
2023-24

| G/L | JOB | | Income | Expenditure |
|--|-----|--------------------------------------|--------|-------------|
| MEMBERS OF COUNCIL | | | | |
| OPERATING EXPENDITURE | | | | |
| 03002 | | Strategy & Governance Unit Costs | \$0 | \$35,352 |
| 03032 | | Members Travelling | \$0 | \$6,650 |
| 03042 | | Conference Expenses | \$0 | \$27,000 |
| 03052 | | Election Expenses | \$0 | \$28,374 |
| 03062 | | Members Allowances | \$0 | \$98,265 |
| 03072 | | Telecommunication Allowance | \$0 | \$5,742 |
| 03082 | | Refreshments & Receptions | \$0 | \$27,000 |
| 03102 | | Members Insurance | \$0 | \$9,552 |
| 03112 | | Consultants Expenses | \$0 | \$6,500 |
| 03122 | | Subscriptions | \$0 | \$20,358 |
| 03132 | | Other Member Related Costs | \$0 | \$1,500 |
| 03142 | | Donations & Grants | \$0 | \$69,142 |
| 03152 | | Publications & Legislation | \$0 | \$500 |
| 03162 | | Training Programs | \$0 | \$10,000 |
| 03172 | | Project/Development Funds | \$0 | \$8,000 |
| 03202 | | Administration Activity Costs | \$0 | \$92,027 |
| Sub Total - MEMBERS OF COUNCIL OP/EXP | | | \$0 | \$445,962 |
| OPERATING INCOME | | | | |
| 03003 | | Reimbursements | \$0 | \$0 |
| Sub Total - MEMBERS OF COUNCIL OP/INC | | | \$0 | \$0 |
| Total - MEMBERS OF COUNCIL | | | \$0 | \$445,962 |
| GOVERNANCE | | | | |
| OPERATING EXPENDITURE | | | | |
| 04002 | | Strategy & Governance Costs | \$0 | \$369,982 |
| 04032 | | Public Relations | \$0 | \$8,000 |
| 04042 | | Shire Website | \$0 | \$11,683 |
| 04052 | | Civic Receptions & Events | \$0 | \$19,016 |
| 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 | \$0 |
| Sub Total - GOVERNANCE - GENERAL OP/EXP | | | \$0 | \$479,131 |
| OPERATING INCOME | | | | |
| 04023 | | Grants Revenue | \$0 | \$0 |
| Sub Total - GOVERNANCE - GENERAL OP/INC | | | \$0 | \$0 |
| Total - GOVERNANCE - GENERAL | | | \$0 | \$479,131 |
| Total - GOVERNANCE | | | \$0 | \$925,093 |

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

DRAFT BUDGET
2023-24

| G/L | JOB | | Income | Expenditure |
|---|-----|--|------------|-------------|
| LAW, ORDER AND PUBLIC SAFETY | | | | |
| FIRE PREVENTION | | | | |
| OPERATING EXPENDITURE | | | | |
| 05032 | | Bushfire Insurance | \$0 | \$39,150 |
| 05042 | | Advertising/Printing/Other Expenses | \$0 | \$3,900 |
| 05062 | | Fire Vehicles - Operations | \$0 | \$8,000 |
| 05072 | | Fire Building Maintenance | \$0 | \$0 |
| 05092 | | Bushfire Depreciation | \$0 | \$87,450 |
| 05102 | | Minor Plant & Equipment | \$0 | \$200 |
| 05112 | | Protective Equipment | \$0 | \$0 |
| 05122 | | Base Operators Allowance | \$0 | \$800 |
| 05152 | | Other Expenses | \$0 | \$1,500 |
| 05162 | | Hazard Reductions/Mitigation Activity Expenses | \$0 | \$26,000 |
| 05182 | | Gnp BFB Expenses | \$0 | \$8,083 |
| 05192 | | Borden BFB Expenses | \$0 | \$8,084 |
| 05202 | | Ongerup BFB Expenses | \$0 | \$8,083 |
| 05212 | | Fire Break Inspection Costs | \$0 | \$3,500 |
| 05222 | | Fire Fighting Expenses | \$0 | \$1,925 |
| Sub Total - FIRE PREVENTION OP/EXP | | | \$0 | \$196,675 |
| OPERATING INCOME | | | | |
| 05003 | | DFES BFB Grant | (\$65,406) | \$0 |
| 05013 | | Other Grant Revenue | (\$26,000) | \$0 |
| 05023 | | Fines & Penalties | (\$1,500) | \$0 |
| Sub Total - FIRE PREVENTION OP/INC | | | (\$92,906) | \$0 |
| Total - FIRE PREVENTION | | | (\$92,906) | \$196,675 |
| ANIMAL CONTROL | | | | |
| OPERATING EXPENDITURE | | | | |
| 06032 | | Ranger Services Expenses | \$0 | \$48,995 |
| 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 | \$104,638 |
| OPERATING INCOME | | | | |
| 06003 | | Fines & Penalties | (\$1,000) | \$0 |
| 06013 | | Dog Registration Fees | (\$4,500) | \$0 |
| 06023 | | Dog Pound Fees | (\$250) | \$0 |
| Sub Total - ANIMAL CONTROL OP/INC | | | (\$5,750) | \$0 |
| Total - ANIMAL CONTROL | | | (\$5,750) | \$104,638 |

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

DRAFT BUDGET
2023-24

G/L JOB

Income Expenditure

OTHER LAW ORDER & PUBLIC SAFETY

OPERATING EXPENDITURE

| | | | |
|-------|----------------------------------|-----|-----------|
| 07012 | Corporate & Community Costs | \$0 | \$42,620 |
| 07052 | Emergency Vehicle Maintenance | \$0 | \$7,015 |
| 07082 | SES Emergency Building Operation | \$0 | \$4,632 |
| 07092 | Gnp SES Depreciation | \$0 | \$43,028 |
| 07112 | SES Expenditure | \$0 | \$26,000 |
| 07132 | SMS Register Expenses | \$0 | \$11,000 |
| 07142 | Kerbside Numbering | \$0 | \$250 |
| 07152 | Emergency Management Expenses | \$0 | \$4,900 |
| 07182 | SES Shed Building Maintenance | \$0 | \$664 |
| 07192 | CCTV Maintenance | \$0 | \$1,805 |
| 07202 | CESM Expenses Contribution | \$0 | \$30,000 |
| 07212 | BRMC Expenses | \$0 | \$158,151 |

Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/EXP

\$0 \$330,065

OPERATING INCOME

| | | | |
|-------|--|------------|-----|
| 07003 | Emergency Grant Income | (\$26,000) | \$0 |
| 07043 | BRMC Grants, Subsidies & Contributions | (\$79,168) | \$0 |

Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP /INC

(\$105,168) \$0

Total - OTHER LAW ORDER PUBLIC SAFETY

(\$105,168) \$330,065

Total - LAW ORDER & PUBLIC SAFETY

(\$203,824) \$631,378

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

DRAFT BUDGET
2023-24

| G/L | JOB | | Income | Expenditure |
|---|-----|-------------------------------------|---------|-------------|
| HEALTH ADMINISTRATION & INSPECTION | | | | |
| OPERATING EXPENDITURE | | | | |
| 11012 | | Infrastructure Unit Costs | \$0 | \$5,923 |
| 11032 | | Analytical Costs | \$0 | \$1,000 |
| 11042 | | Other Health Costs | \$0 | \$2,100 |
| 11052 | | Health Costs - Contract Services | \$0 | \$75,000 |
| 11082 | | Insurances | \$0 | \$0 |
| Sub Total - HEALTH ADMIN & INSPECTION OP/EXP | | | \$0 | \$84,023 |
| OPERATING INCOME | | | | |
| 11003 | | Health Act Licences | (\$800) | \$0 |
| 11053 | | Hawker/Street Stall licence | (\$60) | \$0 |
| Sub Total - HEALTH ADMIN & INSPECTION OP/INC | | | (\$860) | \$0 |
| Total - HEALTH ADMIN & INSPECTION | | | (\$860) | \$84,023 |
| PREVENTIVE SERVICES- PEST CONTROL | | | | |
| OPERATING EXPENDITURE | | | | |
| 12032 | | Mosquito Control | \$0 | \$5,000 |
| Sub Total - PEST CONTROL OP/EXP | | | \$0 | \$5,000 |
| OPERATING INCOME | | | | |
| Sub Total - PEST CONTROL OP/INC | | | \$0 | \$0 |
| Total - PEST CONTROL | | | \$0 | \$5,000 |
| PREVENTIVE SERVICES - OTHER | | | | |
| OPERATING EXPENDITURE | | | | |
| 14002 | | Strategy & Governance Unit Costs | \$0 | \$21,885 |
| 14032 | | 25 McDonald St Building Maintenance | \$0 | \$28,263 |
| 14052 | | Medical Centre Building Maintenance | \$0 | \$18,511 |
| 14062 | | Medical Centre Building Operations | \$0 | \$12,878 |
| 14112 | | Doctor Vehicle Expenses | \$0 | \$6,500 |
| 14132 | | Surgery IT Costs | \$0 | \$5,000 |
| 14152 | | Medical Equipment | \$0 | \$2,200 |
| 14162 | | Other Surgery Costs | \$0 | \$500 |
| 14182 | | Practice Incentive Costs | \$0 | \$180,000 |
| Sub Total - PREVENTIVE SRVS - OP/EXP | | | \$0 | \$275,737 |
| OPERATING INCOME | | | | |
| 14013 | | Reimbursements | (\$100) | \$0 |
| Sub Total - PREVENTIVE SRVS - OP/INC | | | (\$100) | \$0 |
| Total - PREVENTIVE SERVICES | | | (\$100) | \$275,737 |
| Total - HEALTH | | | (\$960) | \$364,760 |

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

DRAFT BUDGET
2023-24

| G/L | JOB | Income | Expenditure |
|---|--------------------------------|------------|-------------|
| OTHER EDUCATION | | | |
| OPERATING EXPENDITURE | | | |
| 16032 | School Mowing Contract | \$0 | \$7,775 |
| 16052 | Corporate & Community Costs | \$0 | \$1,061 |
| Sub Total - OTHER EDUCATION OP/EXP | | \$0 | \$8,836 |
| OPERATING INCOME | | | |
| 16003 | School Mowing Contract Income | (\$11,200) | \$0 |
| Sub Total - OTHER EDUCATION OP/INC | | (\$11,200) | \$0 |
| Total - OTHER EDUCATION | | (\$11,200) | \$8,836 |
| CARE OF FAMILIES AND CHILDREN | | | |
| OPERATING EXPENDITURE | | | |
| 17022 | Old Kindy Building Maintenance | \$0 | \$5,874 |
| 17082 | Corporate & Community Costs | \$0 | \$12,917 |
| Sub Total - CARE OF FAMILIES AND CHILDREN OP/EXP | | \$0 | \$18,791 |
| 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 | \$18,791 |
| Total - EDUCATION & WELFARE | | (\$11,200) | \$27,627 |

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

DRAFT BUDGET
2023-24

| G/L | JOB | Income | Expenditure |
|---|--|------------|-------------|
| STAFF HOUSING | | | |
| OPERATING EXPENDITURE | | | |
| 23152 | 2 CECIL STREET - BUILDING OPERATION | \$0 | \$7,653 |
| 23162 | 2 CECIL STREET - BUILDING MAINTENANCE | \$0 | \$18,200 |
| 23172 | 4 Grocock Street Building Maintenance | \$0 | \$20,665 |
| 23182 | 4 Grocock Street Building Operation | \$0 | \$8,908 |
| 23212 | 25 McDonald St Building Maintenance | \$0 | \$18,945 |
| 23222 | 25 McDonald St Building Operation | \$0 | \$9,318 |
| 23072 | 20 McDonald Street - Building Operation | \$0 | \$12,098 |
| 23142 | 20 McDonald Street - Building Maintenance | \$0 | \$15,530 |
| 23252 | Lot 271A Quinn St - Building Maintenance | \$0 | \$3,298 |
| 23262 | LOT 271A QUINN STREET - BUILDING OPERATIONS | \$0 | \$3,614 |
| 23272 | Lot 271B Quinn St - Building Maintenance | \$0 | \$8,515 |
| 23282 | LOT 271B QUINN ST (FACING WHITEHEAD) - OPERATING | \$0 | \$2,539 |
| 23292 | 28 QUINN STREET | \$0 | \$1,413 |
| 23302 | 30 QUINN STREET | \$0 | \$1,413 |
| 23312 | Lot 271A Whitehead Road Building Maintenance | \$0 | \$2,295 |
| 23322 | Lot 271B Whitehead Road Building Maintenance | \$0 | \$2,295 |
| 23232 | Less Housing Allocation to Other Programs | \$0 | (\$129,283) |
| Sub Total - STAFF HOUSING OP/EXP | | \$0 | \$7,416 |
| OPERATING INCOME | | | |
| 23043 | Commonwealth Grants | \$0 | \$0 |
| Sub Total - STAFF HOUSING OP/INC | | \$0 | \$0 |
| Total - STAFF HOUSING | | \$0 | \$7,416 |
| HOUSING OTHER | | | |
| OPERATING EXPENDITURE | | | |
| 23002 | Housing Admin Costs | \$0 | \$13,208 |
| 23012 | Grocock Street Buildings Maintenance | \$0 | \$10,920 |
| 23102 | Lot 61 Corbett St - Building operations | \$0 | \$7,193 |
| 23112 | Lot 61 Corbett St - Building Maintenance | \$0 | \$1,178 |
| 23122 | Lot 191 Corbett St - Building operations | \$0 | \$7,333 |
| 23132 | Lot 191 Corbett St - Building Maintenance | \$0 | \$1,148 |
| 23242 | Interest on Staff Housing & Well Aged Housing Loan 281 | \$0 | \$6,256 |
| Sub Total - HOUSING OTHER OP/EXP | | \$0 | \$47,236 |
| OPERATING INCOME | | | |
| 23003 | Other Housing Rental Income | (\$2,730) | \$0 |
| 23013 | Reimbursements | (\$94,028) | \$0 |
| Sub Total - HOUSING OTHER OP/INC | | (\$96,758) | \$0 |
| Total - HOUSING OTHER | | (\$96,758) | \$47,236 |
| Total - HOUSING | | (\$96,758) | \$54,652 |

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

DRAFT BUDGET
2023-24

| G/L | JOB | | Income | Expenditure |
|---|------|---|-------------|-------------|
| SANITATION - HOUSEHOLD REFUSE | | | | |
| OPERATING EXPENDITURE | | | | |
| 24022 | | Refuse Collection | \$0 | \$49,080 |
| 24032 | | Refuse Site Management | | |
| 24032 | TM02 | Gnowangerup Refuse Site | \$0 | \$47,293 |
| 24032 | TM03 | Ongerup Refuse Site | \$0 | \$33,058 |
| 24032 | TM04 | Borden Refuse Site | \$0 | \$18,630 |
| 24052 | | Recycling Domestic & Commercial | \$0 | \$51,565 |
| Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP | | | \$0 | \$199,626 |
| OPERATING INCOME | | | | |
| 24003 | | Refuse Collection Charges | (\$49,500) | \$0 |
| 24013 | | Waste Avoidance & Resource Recovery Fees | (\$132,600) | \$0 |
| 24053 | | Refuse Replacement Cards | \$0 | \$0 |
| 24063 | | Asbestos/Rubbish Disposal | (\$15,000) | \$0 |
| 24073 | | Recycling Income | (\$51,754) | \$0 |
| Sub Total - SANITATION H/HOLD REFUSE OP/INC | | | (\$248,854) | \$0 |
| Total - SANITATION HOUSEHOLD REFUSE | | | (\$248,854) | \$199,626 |
| SANITATION OTHER | | | | |
| OPERATING EXPENDITURE | | | | |
| 25002 | | Drum Muster | \$0 | \$6,134 |
| 25012 | | Refuse Collection From Streets Works Dept | \$0 | \$35,835 |
| 25022 | | Oil Disposal (Wren Oil) | \$0 | \$283 |
| Sub Total - SANITATION OTHER OP/EXP | | | \$0 | \$42,252 |
| OPERATING INCOME | | | | |
| 25003 | | Drum Muster & Oil Collection | (\$6,020) | \$0 |
| Sub Total - SANITATION OTHER OP/INC | | | (\$6,020) | \$0 |
| Total - SANITATION OTHER | | | (\$6,020) | \$42,252 |

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

DRAFT BUDGET
2023-24

| G/L | JOB | | Income | Expenditure |
|---|--------------------------------------|--|------------|-------------|
| EFFLUENT DRAINAGE SYSTEM | | | | |
| OPERATING EXPENDITURE | | | | |
| 26022 | Septic Tank Cleaning | | \$0 | \$20,731 |
| 26032 | Grease Trap Cleaning | | \$0 | \$7,310 |
| 26042 | Ongerup Effluent Maintenance | | \$0 | \$25,136 |
| 26072 | Ongerup Effluent operations | | \$0 | \$10,500 |
| Sub Total - SEWERAGE OP/EXP | | | \$0 | \$63,677 |
| OPERATING INCOME | | | | |
| 26023 | Septic Tank Cleaning | | (\$11,000) | \$0 |
| 26033 | Grease Trap Cleaning | | (\$260) | \$0 |
| 26043 | Ongerup Sewerage Specified Area Rate | | (\$39,435) | \$0 |
| 26063 | Septic Waste Receival - Gnp Ponds | | \$0 | \$0 |
| Sub Total - SEWERAGE OP/INC | | | (\$50,695) | \$0 |
| Total - SEWERAGE | | | (\$50,695) | \$63,677 |
| PROTECTION OF THE ENVIRONMENT | | | | |
| OPERATING EXPENDITURE | | | | |
| 28022 | Other Environment Costs | | \$0 | \$530 |
| 28032 | Yongergnow Eco Tourism Centre | | \$0 | \$76,268 |
| 28042 | NSPNRG Contribution | | \$0 | \$21,410 |
| Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP | | | \$0 | \$98,208 |
| OPERATING INCOME | | | | |
| 28003 | Reimbursements | | (\$8,135) | \$0 |
| Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC | | | (\$8,135) | \$0 |
| Total - PROTECTION OF THE ENVIRONMENT | | | (\$8,135) | \$98,208 |
| TOWN PLANNING & REGIONAL DEVELOPMENT | | | | |
| OPERATING EXPENDITURE | | | | |
| 29022 | Town Planning Consultants | | \$0 | \$18,000 |
| 29032 | Local Planning Scheme No. 3 | | \$0 | \$11,500 |
| 29072 | Land Development | | \$0 | \$10,845 |
| 29102 | Town Planning Salaries | | \$0 | \$102,171 |
| 29112 | Town Planning Insurances | | \$0 | \$4,244 |
| 29122 | Town Planning Superannuation | | \$0 | \$14,599 |
| Sub Total - TOWN PLAN & REG DEV OP/EXP | | | \$0 | \$161,359 |
| OPERATING INCOME | | | | |
| 29023 | Planning Applications/ Approval Fees | | (\$3,000) | \$0 |
| Sub Total - TOWN PLAN & REG DEV OP/INC | | | (\$3,000) | \$0 |
| Total - TOWN PLANNING & REGIONAL DEVELOPMENT | | | (\$3,000) | \$161,359 |

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

DRAFT BUDGET
2023-24

| G/L | JOB | | Income | Expenditure |
|---|------|---|-------------|-------------|
| OTHER COMMUNITY AMENITIES | | | | |
| OPERATING EXPENDITURE | | | | |
| 30002 | | Cemeteries Administration | \$0 | \$7,287 |
| 30012 | | Cemeteries Maintenance | \$0 | \$32,923 |
| 30022 | | Grave Digging | \$0 | \$14,495 |
| 30032 | | Public Conveniences Building Maintenance | | |
| 30032 | CA01 | Gnp Public Toilets Building Maint | \$0 | \$5,160 |
| 30032 | CA02 | Ongerup Public Toilets Building Maintenance | \$0 | \$3,334 |
| 30032 | CA03 | Borden Public Toilets Building Maintenance | \$0 | \$2,495 |
| 30032 | CA04 | Gnowangerup Cemetery Public Toilets Maintenance | \$0 | \$1,000 |
| 30042 | | Public Conveniences Building Operation | | |
| 30042 | CO01 | Gnp Public Toilets Building Operation | \$0 | \$22,368 |
| 30042 | CO02 | Ongerup Public Toilets Building Operation | \$0 | \$13,028 |
| 30042 | CO03 | Borden Public Toilets Building Operation | \$0 | \$8,213 |
| 30042 | CO04 | Gnowangerup Cemetery Public Toilets Operation | \$0 | \$620 |
| Sub Total - OTHER COMMUNITY AMENITIES OP/EXP | | | \$0 | \$110,923 |
| 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) | \$110,923 |
| URBAN STORMWATER DRAINAGE | | | | |
| OPERATING EXPENDITURE | | | | |
| 27002 | | Drainage Maintenance | \$0 | \$0 |
| Sub Total - URBAN STORMWATER DRAINAGE OP/EXP | | | \$0 | \$0 |
| Total - URBAN STORMWATER DRAINAGE | | | \$0 | \$0 |
| Total - COMMUNITY AMENITIES | | | (\$320,704) | \$676,045 |

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

DRAFT BUDGET
2023-24

| G/L | JOB | Income | Expenditure |
|--|--|----------------|------------------|
| PUBLIC HALL & CIVIC CENTRES | | | |
| OPERATING EXPENDITURE | | | |
| 31012 | Gnp Memorial Hall Building Maintenance | \$0 | \$26,118 |
| 31022 | Gnp Memorial Hall Building Operation | \$0 | \$73,448 |
| 31052 | Ongerup Hall Building Maintenance | \$0 | \$21,920 |
| 31062 | Ongerup Hall Building Operation | \$0 | \$46,439 |
| 31092 | Borden NSPNR Building Maintenance | \$0 | \$529 |
| 31102 | Borden NSPNR Building Operation | \$0 | \$1,580 |
| 31152 | Gnp Old Ambulance Building - Building Operation | \$0 | \$318 |
| 31182 | Ongerup CWA | \$0 | \$1,240 |
| 31202 | Yougenup Centre - Building Maintenance & Operation | \$0 | \$48,844 |
| Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP | | \$0 | \$220,436 |
| OPERATING INCOME | | | |
| 31003 | Gnowangerup Memorial Hall | (\$200) | \$0 |
| 31023 | Ongerup Hall | \$0 | \$0 |
| 31043 | Borden NSPNR Hire Income | (\$600) | \$0 |
| Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC | | (\$800) | \$0 |
| Total - PUBLIC HALL & CIVIC CENTRES | | (\$800) | \$220,436 |

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

DRAFT BUDGET
2023-24

| G/L | JOB | | Income | Expenditure |
|--|------|---|---------|-------------|
| OTHER RECREATION & SPORT | | | | |
| OPERATING EXPENDITURE | | | | |
| 33012 | | Depreciation | \$0 | \$64,220 |
| 33022 | | Gnowangerup Parks & Gardens | | |
| 33022 | PG01 | Nobarach Community Park | \$0 | \$21,700 |
| 33022 | PG02 | Admin Office Gardens | \$0 | \$7,623 |
| 33022 | PG03 | Yougenup Centre/Library Gardens | \$0 | \$6,938 |
| 33022 | PG04 | Family Centre Gardens | \$0 | \$4,298 |
| 33022 | PG05 | ANZAC Park | \$0 | \$11,445 |
| 33022 | PG06 | Main Street Gardens | \$0 | \$14,026 |
| 33022 | PG07 | Porteous St Park | \$0 | \$2,780 |
| 33022 | PG08 | Varey Park | \$0 | \$2,660 |
| 33022 | PG09 | Town Entrance Surrounds | \$0 | \$2,320 |
| 33022 | PG10 | Gnp Town Parks & Gardens | \$0 | \$98,835 |
| 33032 | | Ongerup Parks & Gardens | \$0 | \$69,631 |
| 33042 | | Borden Parks & Gardens | \$0 | \$41,620 |
| 33052 | | Gnp Sporting Complex Grounds Maintenance | \$0 | \$145,245 |
| 33062 | | Gnp Sporting Complex Building Maintenance | \$0 | \$28,633 |
| 33072 | | Gnp Sporting Complex Building Operation | \$0 | \$207,397 |
| 33082 | | Ongerup Sporting Complex Grounds Maintenance | \$0 | \$25,645 |
| 33092 | | Ongerup Sporting Complex Building Maintenance | \$0 | \$12,143 |
| 33102 | | Ongerup Sporting Complex Building Operation | \$0 | \$43,398 |
| 33112 | | Borden Sporting Complex Grounds Maintenance | \$0 | \$31,153 |
| 33122 | | Borden Sporting Complex Building Maintenance | \$0 | \$4,530 |
| 33132 | | Borden Sporting Complex Building Operation | \$0 | \$104,368 |
| 33222 | | Gnowangerup Bowling Club | \$0 | \$20,811 |
| 33252 | | Old Borden Bowling Club | \$0 | \$110 |
| 33232 | | Depreciation - Infrastructure | \$0 | \$3,778 |
| 33282 | | Corporate & Community Unit Costs | \$0 | \$19,871 |
| 33332 | | Pistol Club Building Operations | \$0 | \$4,715 |
| 33422 | | Depreciation (Complex Buildings) | \$0 | \$545 |
| 33432 | | Other Recreation Expenditure | \$0 | \$520 |
| 33452 | | Nobarach Park - Building Maintenance | \$0 | \$17,661 |
| 33352 | | Sports Complex Dam Maint | \$0 | \$0 |
| 33532 | | Ongerup Bowls Club SSL Interest | \$0 | \$785 |
| Sub Total - OTHER RECREATION & SPORT OP/EXP | | | \$0 | \$1,019,404 |
| OPERATING INCOME | | | | |
| 33003 | | Other Sport and Rec Income | (\$600) | \$0 |
| 33053 | | VARIOUS REIMBURSEMENT | \$0 | \$0 |
| 33113 | | Non-Operating Grants | \$0 | \$0 |
| Sub Total - OTHER RECREATION & SPORT OP/INC | | | (\$600) | \$0 |
| Total - OTHER RECREATION & SPORT | | | (\$600) | \$1,019,404 |

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

DRAFT BUDGET
2023-24

| G/L | JOB | | Income | Expenditure |
|---|-----|---|------------|-------------|
| SWIMMING POOL | | | | |
| OPERATING EXPENDITURE | | | | |
| 32002 | | Strategy & Governance Unit Costs | \$0 | \$7,602 |
| 32012 | | Administration Activity Costs | \$0 | \$46,161 |
| 32032 | | Depreciation | \$0 | \$0 |
| 32042 | | Gnowangerup Swimming Pool Staff Salaries | \$0 | \$102,206 |
| 32052 | | Gnowangerup Swimming Pool Building Maintenance | \$0 | \$15,935 |
| 32062 | | Gnowangerup Swimming Pool Building Operation | \$0 | \$120,140 |
| 32072 | | Gnowangerup Swimming Pool Grounds Maintenance | \$0 | \$14,863 |
| 32082 | | Gnowangerup Swimming Pool Chemicals | \$0 | \$7,595 |
| 32092 | | Gnowangerup Swimming Pool Minor Equipment & Servicing | \$0 | \$18,362 |
| 32102 | | 30 Corbett St Building Maintenance | \$0 | \$148 |
| 32142 | | Swimming Pool Insurances | \$0 | \$3,937 |
| 32152 | | Swimming Pool Superannuation | \$0 | \$15,812 |
| 32162 | | Swimming Pool Other Costs | \$0 | \$4,650 |
| Sub Total - SWIMMING POOL OP/EXP | | | \$0 | \$357,411 |
| OPERATING INCOME | | | | |
| 32003 | | Swimming Pool Entrance Fees | (\$15,000) | \$0 |
| Sub Total - SWIMMING POOL OP/INC | | | (\$15,000) | \$0 |
| Total - SWIMMING POOL | | | (\$15,000) | \$357,411 |
| LIBRARIES | | | | |
| OPERATING EXPENDITURE | | | | |
| 35002 | | Administration Activity Costs | \$0 | \$56,209 |
| 35022 | | Gnowangerup Library Salaries | \$0 | \$42,043 |
| 35042 | | Gnp Library Building Maintenance | \$0 | \$713 |
| 35052 | | Gnp Library Building Operation | \$0 | \$9,925 |
| 35072 | | Gnowangerup Library Book Exchange | \$0 | \$1,350 |
| 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 | \$15,375 |
| 35122 | | Ongerup Library | \$0 | \$18,020 |
| 35142 | | Regional Library Costs | \$0 | \$2,200 |
| 35192 | | Library Insurance Expenses | \$0 | \$1,296 |
| 35202 | | Technology & Digital inclusion Expenses | \$0 | \$0 |
| Sub Total - LIBRARIES OP/EXP | | | \$0 | \$149,991 |
| OPERATING INCOME | | | | |
| 35013 | | Gnp Library Other | (\$920) | \$0 |
| Sub Total - LIBRARIES OP/INC | | | (\$920) | \$0 |
| Total - LIBRARIES | | | (\$920) | \$149,991 |

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

DRAFT BUDGET
2023-24

G/L JOB

Income Expenditure

OTHER CULTURE

OPERATING EXPENDITURE

| | | | |
|-------|--|-----|----------|
| 37002 | Corporate & Community Unit Costs | \$0 | \$12,305 |
| 37032 | Old Gnowangerup Police Station & Gaol Building Maintenance | \$0 | \$283 |
| 37042 | Old Gnowangerup Gaol Building Operation | \$0 | \$2,623 |
| 37072 | Ongerup Community Centre Building Maintenance | \$0 | \$100 |
| 37082 | Ongerup Community Centre Building Operation | \$0 | \$7,526 |
| 37112 | Gnp Historic Centre Building Maintenance | \$0 | \$130 |
| 37122 | Gnp Historic Centre Building Operation | \$0 | \$3,163 |
| 37262 | Ongerup Museum Building Maintenance | \$0 | \$173 |
| 37132 | Ongerup Museum Building Operation | \$0 | \$9,643 |
| 37172 | Aylmore Mineral Springs | \$0 | \$9,270 |
| 37222 | Heritage Strategy & Municipal Inventory | \$0 | \$2,500 |
| 37322 | Old Gnowangerup Star Building Operation | \$0 | \$3,500 |
| 37332 | Old Gnowangerup Star Building Maintenance | \$0 | \$13,170 |

Sub Total - OTHER CULTURE OP/EXP

\$0 \$64,386

OPERATING INCOME

| | | | |
|-------|---------------------------|-----|-----|
| 37023 | Reimbursements/ Donations | \$0 | \$0 |
| 37043 | Government Grants | \$0 | \$0 |

Sub Total - OTHER CULTURE OP/INC

\$0 \$0

Total - OTHER CULTURE

\$0 \$64,386

Total - RECREATION AND CULTURE

(\$17,320) \$1,811,628

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

DRAFT BUDGET
2023-24

| G/L | JOB | Income | Expenditure |
|---|--|---------------|-------------|
| STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE | | | |
| OPERATING EXPENDITURE | | | |
| 39002 | Depreciation - Roads | \$0 | \$987,015 |
| 39012 | Bridges - Pallinup Bridge | \$0 | \$32,048 |
| 39022 | Depreciation - Footpaths | \$0 | \$14,895 |
| 39032 | Depreciation - Other | \$0 | \$36,650 |
| 39042 | Gnp Depot Building Maintenance | \$0 | \$32,420 |
| 39052 | Gnp Depot Building Operation | \$0 | \$26,548 |
| 39062 | Ongerup Depot Building Maintenance | \$0 | \$19,840 |
| 39072 | Ongerup Depot Building Operation | \$0 | \$4,233 |
| 39082 | 36 John St Building Maintenance | \$0 | \$983 |
| 39102 | Gravel Pit Reinstatements | \$0 | \$4,150 |
| 39112 | Road Maintenance | \$0 | \$2,223,953 |
| 39122 | Administration Department Costs allocated to Transport | \$0 | \$36,258 |
| 39132 | Roman/Asset Development | \$0 | \$126,315 |
| 39142 | Street Lighting | \$0 | \$45,800 |
| 39182 | Gnowangerup Depot General Maintenance | \$0 | \$29,950 |
| 39202 | WORKS DEPARTMENT COSTS | \$0 | \$500 |
| 39242 | Kerb Renewal | \$0 | \$0 |
| 39252 | Urban Drainage Renewals/Maintenance | \$0 | \$3,150 |
| 39272 | Laneway Maintenance | \$0 | \$7,800 |
| 39282 | Natural Disaster Opening Up Costs | \$0 | \$0 |
| Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP | | \$0 | \$3,632,508 |
| OPERATING INCOME | | | |
| 38013 | Regional Road Group Grants | (\$390,666) | \$0 |
| 38023 | Other Road Grants | (\$247,865) | \$0 |
| 38033 | Roads To Recovery Grants | (\$392,891) | \$0 |
| 39003 | MRWA Road Preservation Grant | (\$185,413) | \$0 |
| Sub Total - MTCE STREETS ROADS DEPOTS OP/INC | | (\$1,216,835) | \$0 |
| Total - MTCE STREETS ROADS DEPOTS | | (\$1,216,835) | \$3,632,508 |
| 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 |
| TRAFFIC CONTROL | | | |
| OPERATING EXPENDITURE | | | |
| Sub Total - TRAFFIC CONTROL OP/EXP | | \$0 | \$0 |
| OPERATING INCOME | | | |
| 42013 | Sale of Plates | (\$100) | \$0 |
| Sub Total - TRAFFIC CONTROL OP/INC | | (\$100) | \$0 |
| Total - TRAFFIC CONTROL | | (\$100) | \$0 |

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

DRAFT BUDGET
2023-24

| G/L | JOB | Income | Expenditure |
|--------------------------------------|----------------------------------|----------------------|--------------------|
| AERODROMES | | | |
| OPERATING EXPENDITURE | | | |
| 43002 | Gnowangerup Airstrip Maintenance | \$0 | \$15,525 |
| 43012 | Gnowangerup Airstrip Operations | \$0 | \$137,216 |
| Sub Total - AERODROMES OP/EXP | | \$0 | \$152,741 |
| OPERATING INCOME | | | |
| 43003 | Gnowangerup Airstrip Income | \$0 | \$0 |
| Sub Total - AERODROMES OP/INC | | \$0 | \$0 |
| Total - AERODROMES | | \$0 | \$152,741 |
| Total - TRANSPORT | | (\$1,216,935) | \$3,790,249 |

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

DRAFT BUDGET
2023-24

| G/L | JOB | | Income | Expenditure |
|--|-----|---|-------------|-------------|
| TOURISM AND AREA PROMOTION | | | | |
| OPERATING EXPENDITURE | | | | |
| 46012 | | Strategy & Governance Unit Costs | \$0 | \$30,622 |
| 46092 | | Gnowangerup Caravan Park - Operation Costs | \$0 | \$6,561 |
| 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 | \$45,183 |
| OPERATING INCOME | | | | |
| 46003 | | Grants & Subsidies | (\$455,416) | \$0 |
| 46013 | | Caravan Park Licences | (\$600) | \$0 |
| Sub Total - TOURISM & AREA PROMOTION OP/INC | | | (\$456,016) | \$0 |
| Total - TOURISM & AREA PROMOTION | | | (\$456,016) | \$45,183 |
| BUILDING CONTROL | | | | |
| OPERATING EXPENDITURE | | | | |
| 47012 | | Building Administration Allocations | \$0 | \$3,841 |
| 47022 | | Building Services - Salaries | \$0 | \$39,512 |
| 47032 | | Building Services - Superannuation | \$0 | \$5,896 |
| 47042 | | Building Control Insurances | \$0 | \$1,388 |
| Sub Total - BUILDING CONTROL OP/EXP | | | \$0 | \$50,637 |
| BUILDING CONTROL OP/INC | | | | |
| 47003 | | Building Licences & Fees | (\$4,000) | \$0 |
| 47013 | | BRB & BCITF Commissions | (\$70) | \$0 |
| Sub Total - BUILDING CONTROL OP/INC | | | (\$4,070) | \$0 |
| Total - BUILDING CONTROL | | | (\$4,070) | \$50,637 |
| ECONOMIC DEVELOPMENT | | | | |
| OPERATING EXPENDITURE | | | | |
| 50002 | | Administration Allocations | \$0 | \$2,679 |
| 50022 | | Community Capacity Building | \$0 | \$400 |
| 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

DRAFT BUDGET
2023-24

G/L JOB

Income Expenditure

PUBLIC UTILITY SERVICES

OPERATING EXPENDITURE

| | | | |
|-------|-----------------------|-----|---------|
| 51002 | Standpipe Maintenance | \$0 | \$9,410 |
| 51012 | Gnowangerup Standpipe | \$0 | \$5,850 |
| 51022 | Ongerup Standpipe | \$0 | \$1,000 |
| 51032 | Borden Standpipe | \$0 | \$200 |
| 51042 | Formby Road Bore | \$0 | \$2,835 |
| 51052 | Highdenup Road Bore | \$0 | \$2,163 |
| 51092 | Toompup Bore | \$0 | \$200 |

Sub Total - PUBLIC UTILITY SERVICES OP/EXP \$0 \$21,658

OPERATING INCOME

| | | | |
|-------|---|-----------|-----|
| 51003 | Gnowangerup Standpipe Fees | (\$700) | \$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 | (\$100) | \$0 |

Sub Total - PUBLIC UTILITY SERVICES OP/INC (\$8,150) \$0

Total - PUBLIC UTILITY SERVICES (\$8,150) \$21,658

Total - ECONOMIC SERVICES (\$468,236) \$123,557

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

DRAFT BUDGET
2023-24

| G/L | JOB | Income | Expenditure |
|--|---|------------|---------------|
| PRIVATE WORKS | | | |
| OPERATING EXPENDITURE | | | |
| 53002 | Private Works | \$0 | \$11,410 |
| 53022 | Motor Vehicle Licensing | \$0 | \$34,379 |
| Sub Total - PRIVATE WORKS OP/EXP | | \$0 | \$45,789 |
| OPERATING INCOME | | | |
| 53003 | Private Works Income | (\$11,410) | \$0 |
| Sub Total - PRIVATE WORKS OP/INC | | (\$11,410) | \$0 |
| Total - PRIVATE WORKS | | (\$11,410) | \$45,789 |
| PUBLIC WORKS OVERHEADS | | | |
| OPERATING EXPENDITURE | | | |
| 57002 | Annual Leave | \$0 | \$132,689 |
| 57012 | Long Service Leave | \$0 | \$66,014 |
| 57022 | Public Holidays | \$0 | \$57,374 |
| 57032 | Sick Leave | \$0 | \$57,374 |
| 57042 | Supervision & Administration | \$0 | \$339,984 |
| 57052 | General Duties | \$0 | \$27,310 |
| 57062 | Toolbox Meetings | \$0 | \$5,665 |
| 57072 | Strategy & Governance Unit Costs | \$0 | \$8,070 |
| 57082 | Superannuation | \$0 | \$263,891 |
| 57092 | Works Training/ Conferences | \$0 | \$44,450 |
| 57102 | Workers Compensation Insurance | \$0 | \$43,400 |
| 57112 | Job Costed Expenses | \$0 | \$10,485 |
| 57122 | Mobile Phones - Works | \$0 | \$6,760 |
| 57132 | EBA Uniforms & Licence Expenses | \$0 | \$8,610 |
| 57142 | Safety Clothing & Equipment | \$0 | \$3,700 |
| 57152 | Other Costs | \$0 | \$45,521 |
| 57162 | Insurance | \$0 | \$20,557 |
| 57182 | Administration Allocations | \$0 | \$105,194 |
| 57192 | Rostered Days Off | \$0 | \$2,600 |
| 57202 | Housing Rental | \$0 | \$9,695 |
| 57252 | LOT 271A QUINN STREET Housing ALLOCATIONS | \$0 | \$6,912 |
| 57262 | LOT 271B QUINN STREET HOUSING ALLOCATIONS | \$0 | \$11,054 |
| 57272 | Housing Expenses - Works Manager | \$0 | \$0 |
| 57992 | Less Recovered From Works | \$0 | (\$1,277,309) |
| 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

**DRAFT BUDGET
2023-24**

| G/L | JOB | Income | Expenditure |
|--|-------------------------------------|------------|---------------|
| PLANT OPERATIONS COSTS | | | |
| OPERATING EXPENDITURE | | | |
| 58002 | Fleet Maintenance | \$0 | \$181,729 |
| 58012 | Insurance | \$0 | \$35,748 |
| 58022 | Fuels & oils | \$0 | \$305,000 |
| 58032 | Tyres | \$0 | \$20,000 |
| 58042 | Parts & Repairs | \$0 | \$131,500 |
| 58052 | Licences | \$0 | \$14,000 |
| 58062 | Blades & points | \$0 | \$12,000 |
| 58072 | Expendable Tools | \$0 | \$35,000 |
| 58082 | Depreciation - Plant | \$0 | \$273,590 |
| 58092 | Depreciation - Minor Plant | \$0 | \$4,810 |
| 58112 | 2 CECIL STREET - BUILDING OPERATION | \$0 | \$25,853 |
| 58132 | Mechanic Utility Costs | \$0 | \$8,500 |
| 58142 | Housing - 2 Cecil Street | \$0 | \$5,200 |
| 58162 | Other Costs | \$0 | \$7,245 |
| 58992 | Less Recovered From Works | \$0 | (\$1,060,175) |
| Sub Total - PLANT OPERATIONS COSTS OP/EXP | | \$0 | \$0 |
| OPERATING INCOME | | | |
| 58003 | Reimbursements | (\$5,200) | \$0 |
| 58013 | Fuel Rebates | (\$26,000) | \$0 |
| Sub Total - PLANT OPERATIONS COSTS OP/INC | | (\$31,200) | \$0 |
| Total - PLANT OPERATIONS COSTS | | (\$31,200) | \$0 |
| MATERIALS AND STOCK | | | |
| OPERATING EXPENDITURE | | | |
| 55032 | Fuel & Oils Purchased | \$0 | \$305,000 |
| 55042 | Less Fuel & Oils Allocated | \$0 | (\$305,000) |
| Sub Total - MATERIALS AND STOCK | | \$0 | \$0 |
| Total - MATERIALS AND STOCK | | \$0 | \$0 |
| SALARIES AND WAGES | | | |
| OPERATING EXPENDITURE | | | |
| 54002 | Gross Salaries & Wages | \$0 | \$2,935,991 |
| 54012 | Less Salaries Allocated | \$0 | (\$2,935,991) |
| 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

DRAFT BUDGET
2023-24

| G/L | JOB | Income | Expenditure |
|--|--|--------|-------------|
| ADMINISTRATION | | | |
| OPERATING EXPENDITURE | | | |
| Administration activity units | | | |
| 59022 | IT Licence & Support Expenditure | \$0 | \$149,729 |
| 59032 | Accounting | \$0 | \$48,000 |
| 59042 | Admin Telephone Mail & Reception | \$0 | \$15,000 |
| 59052 | Office Supplies & Equipment | \$0 | \$24,445 |
| 59062 | Records Management Costs | \$0 | \$20,000 |
| 59072 | Occ Health & Safety | \$0 | \$56,070 |
| 59082 | Administration Office Building Maintenance | \$0 | \$19,705 |
| 59092 | Administration Office Building Operation | \$0 | \$68,263 |
| 59102 | Police Licensing | \$0 | \$1,500 |
| 59112 | DEPRECIATION - EQUIPMENT RIGHT OF USE | \$0 | \$7,376 |
| 59202 | Loss on Sale of Asset | \$0 | \$0 |
| 59992 | Less Recovered From Activities | \$0 | (\$388,785) |
| Governance & Strategy | | | |
| 60282 | Governance & Strategy Salaries | \$0 | \$307,017 |
| 60002 | Employee Leave | \$0 | \$0 |
| 60012 | Long Service Leave | \$0 | \$7,574 |
| 60022 | Superannuation | \$0 | \$49,123 |
| 60032 | Governance Training/ Conferences | \$0 | \$39,450 |
| 60042 | Workers Compensation | \$0 | \$6,875 |
| 60052 | Housing Rent Salary Sacrifice | \$0 | \$9,600 |
| 60082 | Vehicle Expenses (Inc FBT) | \$0 | \$31,000 |
| 60102 | 4 Grocock Street Building Maintenance | \$0 | \$29,573 |
| 60142 | Insurances | \$0 | \$7,096 |
| 60152 | G&S Mobile Phone Expenses | \$0 | \$2,700 |
| 60162 | S&G Uniforms | \$0 | \$1,275 |
| 60172 | S&G Other Minor Expenses | \$0 | \$2,815 |
| 60252 | Resource Sharing Expenses | \$0 | \$6,000 |
| 60292 | Consulting Expenses | \$0 | \$54,000 |
| 60992 | Less Allocated To works | \$0 | (\$303,409) |
| Corporate & Community | | | |
| 61262 | Corporate & Community Salaries | \$0 | \$621,235 |
| 61002 | Employee Leave | \$0 | \$0 |
| 61012 | Long Service Leave | \$0 | \$18,914 |
| 61022 | C&C Superannuation | \$0 | \$99,398 |
| 61032 | C&C Workers Compensation | \$0 | \$14,692 |
| 61042 | C&C Vehicle Costs | \$0 | \$20,000 |
| 61062 | C&C Mobile Phone Costs | \$0 | \$2,300 |
| 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 | \$11,669 |
| 61222 | Rostered Days Off | \$0 | \$50 |
| 61232 | Housing 20 McDonald Street | \$0 | \$36,268 |
| 61242 | 20 McDonald Street - Building Maintenance | \$0 | \$0 |
| 61272 | Human Resource Costs | \$0 | \$33,000 |
| 61992 | Less Allocated To Services | \$0 | (\$373,883) |
| Sub Total - ADMINISTRATION OP/EXP | | \$0 | \$785,050 |

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

DRAFT BUDGET
2023-24

| G/L | JOB | Income | Expenditure |
|--|--|-------------------|------------------|
| OPERATING INCOME - ADMINISTRATION | | | |
| 59003 | Licensing Services | (\$20,000) | \$0 |
| 60003 | Reimbursements | (\$18,740) | \$0 |
| 61003 | Reimbursements | \$0 | \$0 |
| 63003 | Reimbursements | \$0 | \$0 |
| Sub Total - ADMINISTRATION OP/INC | | (\$38,740) | \$0 |
| Total - ADMINISTRATION | | (\$38,740) | \$785,050 |
| UNCLASSIFIED | | | |
| OPERATING EXPENDITURE | | | |
| 62022 | Donations & Grants | \$0 | \$5,300 |
| 62032 | Insurance Claims | \$0 | \$3,000 |
| 62042 | Other Minor Expenses | \$0 | \$5 |
| 62082 | Toompup Dam Maintenance | \$0 | \$1,708 |
| 62092 | Old Airport Dam Maintenance | \$0 | \$1,080 |
| 62102 | Airport Dam Maintenance | \$0 | \$2,140 |
| 62112 | Magitup Dam Maintenance | \$0 | \$500 |
| 62122 | Bowling Club Dams Maintenance | \$0 | \$100 |
| 62132 | Interest on Loan #282 | \$0 | \$0 |
| 62142 | Pistol Club Dam Maintenance | \$0 | \$0 |
| 62152 | Contribution to Mindarabin Water Tank Installation | \$0 | \$0 |
| 62162 | Stutley Dam & Pump Maintenance | \$0 | \$5,000 |
| Sub Total - UNCLASSIFIED OP/EXP | | \$0 | \$18,833 |
| OPERATING INCOME | | | |
| 62003 | Insurance Claims Reimbursed | \$0 | \$0 |
| 62013 | PROFIT CHANGE ON LOCAL GOVT HOUSE UNIT TRUST | \$0 | \$0 |
| 62033 | DCEP Grant | \$0 | \$0 |
| 62053 | UNCLASSIFIED / MISCELLANEOUS REVENUE | \$0 | \$0 |
| Sub Total - UNCLASSIFIED OP/INC | | \$0 | \$0 |
| Total - UNCLASSIFIED | | \$0 | \$18,833 |
| Total - OTHER PROPERTY AND SERVICES | | (\$87,250) | \$854,672 |

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

DRAFT BUDGET
2023-24

| G/L | JOB | Income | Expenditure |
|--|--|---------------|-------------|
| TRANSFERS TO/FROM RESERVES | | | |
| EXPENDITURE | | | |
| 95001 | Transfers To Reserve Funds - (Inc Interest Earned) | \$0 | \$352,000 |
| Sub Total - TRANSFER TO OTHER COUNCIL FUNDS | | \$0 | \$352,000 |
| INCOME | | | |
| 95002 | Transfer from Reserve Fund | (\$666,000) | \$0 |
| Sub Total - TRANSFER FROM OTHER COUNCIL FUNDS | | (\$666,000) | \$0 |
| Total - FUND TRANSFER | | (\$666,000) | \$352,000 |
| 000000 (Surplus) / Deficit - Carried Forward | | (\$3,380,830) | \$0 |
| Sub Total - SURPLUS C/FWD | | (\$3,380,830) | \$0 |
| Total - SURPLUS | | (\$3,380,830) | \$0 |
| LIABILITY LOANS - PRINCIPAL REPAYMENTS | | | |
| CAPITAL EXPENDITURE | | | |
| 80004 | Principal On Loans | \$0 | \$95,949 |
| 80024 | Finance Leases - Principal | \$0 | \$4,346 |
| Sub Total - LOAN REPAYMENTS | | \$0 | \$100,295 |
| CAPITAL INCOME | | | |
| 80015 | Principal Repaid - Self Supporting Loans | (\$14,817) | \$0 |
| Sub Total - LOANS RAISED | | (\$14,817) | \$0 |
| Total - NON CURRENT LIABILITIES | | (\$14,817) | \$100,295 |

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

DRAFT BUDGET
2023-24

G/L JOB

Income Expenditure

OPERATING ACTIVITIES EXCLUDED FROM BUDGET

| | | |
|--|-----|---------------|
| 000000 Depreciation Written Back | \$0 | (\$2,508,163) |
| 000000 Book Value of Assets Sold Written Back | \$0 | (\$519,000) |
| 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 | (\$78,798) |
| 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 | (\$3,105,961) |
| Total - OPERATING ACTIVITIES EXCLUDED | \$0 | (\$3,105,961) |

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

DRAFT BUDGET
2023-24

| G/L | JOB | Income | Expenditure |
|--|--|--------|-------------|
| LAND AND BUILDINGS | | | |
| LAW ORDER AND PUBLIC SAFETY | | | |
| CAPITAL EXPENDITURE | | | |
| 05044 | Ongerup Fire Station Capital | \$0 | \$5,000 |
| 07064 | Emergency Services Storage | \$0 | \$7,500 |
| Sub Total - CAPITAL WORKS | | \$0 | \$12,500 |
| TOTAL - LAW ORDER AND PUBLIC SAFETY | | \$0 | \$12,500 |
| LAND AND BUILDINGS | | | |
| HEALTH | | | |
| CAPITAL EXPENDITURE | | | |
| 14024 | 32 McDonald Street - Building Capital | \$0 | \$20,000 |
| Sub Total - CAPITAL WORKS | | \$0 | \$20,000 |
| TOTAL - HEALTH | | \$0 | \$20,000 |
| LAND AND BUILDINGS | | | |
| HOUSING | | | |
| CAPITAL EXPENDITURE | | | |
| 23064 | Quinn St Precinct Development Project | \$0 | \$65,000 |
| 23094 | 25 McDonald Street Capital Expenditure | \$0 | \$20,000 |
| 58004 | 2 Cecil Street | \$0 | \$35,000 |
| Sub Total - CAPITAL WORKS | | \$0 | \$120,000 |
| Total - HOUSING | | \$0 | \$120,000 |
| LAND AND BUILDINGS | | | |
| RECREATION AND CULTURE | | | |
| CAPITAL EXPENDITURE | | | |
| 32004 | Swimming Pool Capital Expenditure | \$0 | \$15,000 |
| 31024 | Gnp Town Hall Capital | \$0 | \$20,000 |
| 31014 | Ongerup Town Hall Capital Expenditure | \$0 | \$15,000 |
| 33604 | Ongerup Sports Pavilion Capital | \$0 | \$50,000 |
| 33414 | Borden Pavilion Capital | \$0 | \$25,000 |
| Sub Total - CAPITAL WORKS | | \$0 | \$125,000 |
| Total - RECREATION AND CULTURE | | \$0 | \$125,000 |

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

DRAFT BUDGET
2023-24

| G/L | JOB | Income | Expenditure |
|-----------------------------------|------------------------------------|--------|-------------|
| LAND AND BUILDINGS | | | |
| TRANSPORT | | | |
| CAPITAL EXPENDITURE | | | |
| 39004 | Gnowangerup Works Depot Capital | \$0 | \$19,200 |
| Sub Total - CAPITAL WORKS | | \$0 | \$19,200 |
| Total - TRANSPORT | | \$0 | \$19,200 |
| LAND AND BUILDINGS | | | |
| ECONOMIC SERVICES | | | |
| CAPITAL EXPENDITURE | | | |
| 46004 | Gnowangerup Caravan Park Buildings | \$0 | \$497,620 |
| Sub Total - CAPITAL WORKS | | \$0 | \$497,620 |
| Total - ECONOMIC SERVICES | | \$0 | \$497,620 |
| Total - LAND AND BUILDINGS | | \$0 | \$794,320 |

**Shire of Gnowangerup
DRAFT BUDGET REPORT**

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

**DRAFT BUDGET
2023-24**

| G/L | JOB | Income | Expenditure |
|--|---|--------|-------------|
| PLANT AND EQUIPMENT HEALTH | | | |
| CAPITAL EXPENDITURE | | | |
| 14044 | Doctors Vehicle | \$0 | \$55,000 |
| Sub Total - CAPITAL WORKS | | \$0 | \$55,000 |
| Total - HEALTH | | \$0 | \$55,000 |
| PLANT AND EQUIPMENT TRANSPORT | | | |
| CAPITAL EXPENDITURE | | | |
| 40634 | Purchase Grader GN.0021 | \$0 | \$420,000 |
| 40364 | Purchase Construction Tip Truck GN.007 | \$0 | \$65,000 |
| 40544 | Purchase Tip Truck GN.0014 | \$0 | \$262,000 |
| 40554 | Purchase Tip Truck GN.0044 | \$0 | \$262,000 |
| New | Purchase Vibrating Roller GN051 | \$0 | \$190,000 |
| 40084 | Purchase of Utility (GN.010) | \$0 | \$45,000 |
| 40354 | Purchase of Utility GN.003 | \$0 | \$40,000 |
| 40174 | Purchase of Utility GN.0028 | \$0 | \$38,000 |
| 40034 | Purchase of Utility GN.0046 | \$0 | \$38,000 |
| 40584 | Purchase of Utility Maint Officer GN372 | \$0 | \$35,000 |
| 40674 | Radio Equipment | \$0 | \$15,000 |
| 40694 | Portable Toilet | \$0 | \$8,000 |
| Sub Total - CAPITAL WORKS | | \$0 | \$1,418,000 |
| Total - TRANSPORT | | \$0 | \$1,418,000 |
| PLANT AND EQUIPMENT OTHER PROPERTY & SERVICES | | | |
| CAPITAL EXPENDITURE | | | |
| 40154 | DCEO Vehicle GN001 | \$0 | \$60,000 |
| Sub Total - CAPITAL WORKS | | \$0 | \$60,000 |
| Total - ECONOMIC SERVICES | | \$0 | \$60,000 |
| Total - PLANT AND EQUIPMENT | | \$0 | \$1,533,000 |

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

DRAFT BUDGET
2023-24

| G/L | JOB | | Income | Expenditure |
|---|-------|---|--------|-------------|
| ROAD INFRASTRUCTURE CAPITAL | | | | |
| ROAD CONSTRUCTION | | | | |
| 38014 | | Roads To Recovery Projects | | |
| 38014 | RR040 | RTR - Corackerup Road | \$0 | \$107,678 |
| 38014 | RR060 | RTR - Jones Road | \$0 | \$106,092 |
| 38014 | RR066 | RTR - O'Neill Road | \$0 | \$92,012 |
| 38014 | RR103 | RTR - Pinnacle Road | \$0 | \$87,109 |
| 38004 | | Regional Road Group Projects | | |
| 38004 | RG001 | RRG - Kowbrup Road | \$0 | \$637,921 |
| 38004 | RG044 | RRG - Buncle St | \$0 | \$16,176 |
| Municipal Road Construction Projects | | | | |
| 38104 | | Road Reseals | | |
| 38104 | RS001 | Seal - Kwobrup Road | \$0 | \$145,513 |
| 38104 | RS007 | Chillinup Road Reseal | \$0 | \$88,650 |
| 38104 | RS019 | Seal - Corbett Street | \$0 | \$34,913 |
| 38104 | RS033 | Seal - Walsh Street | \$0 | \$7,500 |
| 38104 | RS035 | Seal & Reconstruct - Eldridge Street | \$0 | \$8,600 |
| 38094 | | Council Gravelsheet Road Program | | |
| 38094 | GS079 | Clear Hills Road Gravel Sheet | \$0 | \$95,003 |
| 38094 | GS131 | Moores Dam Road Gravel Sheet | \$0 | \$92,486 |
| Sub Total - CAPITAL WORKS | | | \$0 | \$1,519,653 |
| Total - ROADS | | | \$0 | \$1,519,653 |
| Total - INFRASTRUCTURE ASSETS ROADS | | | \$0 | \$1,519,653 |

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

DRAFT BUDGET
2023-24

| G/L | JOB | 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 | \$10,000 |
| 33174 | Nobarach Community Park Capital | \$0 | \$60,000 |
| | Sub Total - CAPITAL WORKS | \$0 | \$70,000 |
| | Total - PARKS & OVALS | \$0 | \$70,000 |
| | Total - INFRASTRUCTURE ASSETS - PARKS & OVALS | \$0 | \$70,000 |

Shire of Gnowangerup
DRAFT BUDGET REPORT

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

DRAFT BUDGET
2023-24

G/L JOB

Income Expenditure

INFRASTRUCTURE OTHER

RECREATION & CULTURE

| | | | |
|-------------|---|-----|----------|
| 33454 | Borden Netball Courts Capital Expenditure | \$0 | \$0 |
| 33804 | REC & CULTURE - OTHER INFRASTRUCTURE CAPITAL | | |
| 33804 FEN01 | Dam Fencing - Gnp Recreation Complex | \$0 | \$0 |
| 33804 CPK01 | Ongerup Sports Complex - Car Park Improvements | \$0 | \$45,000 |

Sub Total - CAPITAL WORKS

\$0 \$45,000

Total - RECREATION & CULTURE

\$0 \$45,000

INFRASTRUCTURE OTHER

TRANSPORT

| | | | |
|-------|------------------------|-----|----------|
| 38604 | Footbridge - Park Road | \$0 | \$80,000 |
|-------|------------------------|-----|----------|

Sub Total - CAPITAL WORKS

\$0 \$80,000

Total - TRANSPORT

\$0 \$80,000

INFRASTRUCTURE OTHER

ECONOMIC SERVICES

| | | | |
|-------|---------------------------------|-----|----------|
| 51114 | Stutley Dam Capital Expenditure | \$0 | \$62,270 |
|-------|---------------------------------|-----|----------|

Sub Total - CAPITAL WORKS

\$0 \$62,270

Total - ECONOMIC SERVICES

\$0 \$62,270

Total - INFRASTRUCTURE ASSETS - OTHER

\$0 \$187,270

GRAND TOTALS

(\$11,355,418) \$11,355,418

| | |
|--------------------------------|---|
| 11.2 | VALUATIONS AND GENERAL RATES FOR 2023-2024 ANNUAL BUDGET |
| Location: | Shire of Gnowangerup |
| File Ref: | |
| Date of Report: | 25 July 2023 |
| Business Unit: | Finance |
| Officer: | D Long – Finance Consultant |
| Responsible Officer | Deputy Chief Executive Officer |
| Disclosure of Interest: | Nil |

ATTACHMENTS

Copy of the proposed 2023-2024 Annual Budget (*under separate cover*)

PURPOSE OF THE REPORT

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

BACKGROUND

Section 6.32 of the *Local Government Act 1995* states

6.32. Rates and service charges-

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

COMMENTS

Following the draft budget workshops held, the following general rates are presented for Councils consideration.

The deficiency of expenditure over income for the purpose of striking the rate for the 2023-2024 financial year amounts to \$4,395,924

\$4,395,924 to be raised by way of rates will impact as follows-

- (a) Rates levied will result in \$287,462 additional revenue when compared to the rates levied in the 2022-2023 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 last 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 2023.

The following valuations are currently recorded in Council's 2023-24 rate book-

- (a) Unimproved Valuations (UV) - \$589,837,100, of which \$220,500 applies to non-rateable property assessments, giving a net UV rateable value of \$589,616,600.
- (b) Gross Rental Valuations (GRV) - \$3,859,853, of which \$74,507 applies to non-rateable property assessments, giving a net GRV rateable value of \$3,785,346.

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 2022-2023 financial year was set, for UV properties at 0.7170 cents, and for GRV properties at 16.2637 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 0.7170 cents to 0.5788 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 2023-2024 will increase from 16.2637 cents to 17.4022 cents, equating to a 7.00% increase; and
- (b) UV rate in the dollar for 2023-2024 will increase from 0.5788 cents to 0.6193 cents, to equating to a 7.00% increase.

LEGAL AND STATUTORY ENVIRONMENT

Local Government Act 1995 s.6.32.

FINANCIAL IMPLICATIONS

This report forms part of the 2023-2024 Annual Budget and relevant information is disclosed in the Rating Information under Note 1(a).

STRATEGIC IMPLICATIONS

This report forms part of the 2023-2024 Annual Budget. The 2023-2024 Annual Budget has taken into consideration the actions listed in the Corporate Business Plan, where fiscally possible.

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION

- 1. That Council adopt the valuations, as supplied by the Valuer General's Office and recorded in the Rate Book, for the 2023-2024 year:***

| | |
|---------------------------------------|-----------------------------|
| <i>Gross Rental Valuations</i> | <i>\$ 3,785,346</i> |
| <i>Unimproved Valuations</i> | <i>\$589,616,600</i> |

- 2. That Council, pursuant to Section 6.32 of the Local Government Act 1995, impose the following general rates for 2023-2024:***

| | |
|------------------------------|---|
| <i>GRV properties</i> | <i>\$0.174022 Rate in the dollar</i> |
| <i>UV properties</i> | <i>\$0.006193 Rate in the dollar</i> |

11.3 MINIMUM PAYMENT FOR 2023-2024 ANNUAL BUDGET

| | |
|--------------------------------|--------------------------------|
| Location: | Shire of Gnowangerup |
| File Ref: | |
| Date of Report: | 25 July 2023 |
| Business Unit: | Finance |
| Officer: | D Long – Finance Consultant |
| Responsible Officer | Deputy Chief Executive Officer |
| Disclosure of Interest: | Nil |

ATTACHMENTS

Copy of the proposed 2023-2024 Annual Budget (*under separate cover*)

PURPOSE OF THE REPORT

The purpose of this report is for Council to give consideration to the imposition of the Minimum Payment on rateable property for 2023-2024.

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 Councils consideration.

The deficiency of expenditure over income for the purpose of striking the rate for the 2023-2024 financial year amounts to \$4,395,924

\$4,395,924 to be raised by way of rates will impact as follows-

- (a) Rates levied will result in \$287,462 additional revenue when compared to the rates levied in the 2022-2023 financial year.

The Minimum Payment for both UV and GRV properties is proposed to increase by 7.00% to \$859.

The proposed 2023-2024 UV Minimum Payment will be imposed on 56 UV property assessments, being 14.07% of the total UV property assessments.

The proposed 2023-2024 GRV Minimum Payment will be imposed on 121 GRV property assessments, being 24.25% 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 of the *Local Government Act 1995*.

FINANCIAL IMPLICATIONS

This report forms part of the 2023-2024 Annual Budget and relevant information is disclosed in the Rating Information at Note 2(a) of the Statutory Budget.

STRATEGIC IMPLICATIONS

This report forms part of the 2023-2024 Annual Budget. The 2023-2024 Annual Budget has taken into consideration the actions listed in the Corporate Business Plan, where fiscally possible.

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION

That Council, pursuant to Sections 6.32 and 6.35 of the Local Government Act 1995, impose the following Minimum Payment for 2023-2024-

GRV properties

\$859 per rateable assessment

UV properties

\$859 per rateable assessment

| | |
|--------------------------------|--|
| 11.4 | PAYMENT OF RATES OPTIONS AND INTEREST CHARGES FOR 2023-2024 ANNUAL BUDGET |
| Location: | Shire of Gnowangerup |
| File Ref: | |
| Date of Report: | 25 July 2023 |
| Business Unit: | Finance |
| Officer: | D Long – Finance Consultant |
| Responsible Officer: | Deputy Chief Executive Officer |
| Disclosure of Interest: | Nil |

ATTACHMENTS

Nil

PURPOSE OF THE REPORT

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

1. Setting of options for the payment of rates and service charges for the 2023-2024 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 2023-2024 financial year.

BACKGROUND

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

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

6.45. Options for payment of rates or service charges

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

additional charge is, for the purpose of its recovery, taken to be a rate or service charge, as the case requires, that is due and payable.

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

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

6.51. Accrual of interest on overdue rates or service charges

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

*** Absolute majority required.**

COMMENTS

Payment options

The Shire has traditionally offered two payment options-

Option 1 Payment in full by the due date.

Option 2 Payment in four equal instalments, being-

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

It is suggested that these payment options continue.

Administration fee and instalment interest charge

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

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

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

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

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

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

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

Accrual of interest on overdue rates or service charges

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

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

The State Government did not publish a *Local Government (COVID-19 Response) Amendment Order* this year, meaning the maximum late payment penalty interest now defaults to the 11% under Regulation 70.

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

LEGAL AND STATUTORY ENVIRONMENT

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

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

FINANCIAL IMPLICATIONS

This report forms part of the 2023-2024 Annual Budget and relevant information is disclosed in the Notes to the Annual Budget.

STRATEGIC IMPLICATIONS

This report forms part of the 2023-2024 Annual Budget. The 2023-2024 Annual Budget has taken into consideration the actions listed in the Corporate Business Plan, where fiscally possible

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION

That Council:

- 1. Pursuant to Section 6.45 of the Local Government Act 1995, offer two payment options for rates and service charges for the 2023-24 financial year, being-***
 - (a.) Option 1 – Payment in full by a single instalment by the due date, being 35 days from the date of issue of the rate notice;***
 - (b.) Option 2 – Payment in four equal instalments, being***
 - (i) Instalment 1 - 25% of the rates and service charges within 35 days of date of issue of the rate notice;***
 - (ii) Instalment 2 - 25% of the rates and service charges within 2 months of (i);***
 - (iii) Instalment 3 - 25% of the rates and service charges within 2 months of (ii); and***
 - (iv) Instalment 4 - 25% of the rates and service charges within 2 months of (iii).***
- 2. Pursuant to Section 6.45 of the Local Government Act 1995, impose an instalment administration charge of \$10 (GST Free), which is to apply to Instalments 2, 3 and 4.***
- 3. Pursuant to Section 6.45 of the Local Government Act 1995, impose an instalment interest charge of 5.5% on payment option 2, which is to apply to Instalments 2, 3 and 4.***
- 4. Pursuant to Section 6.51 of the Local Government Act 1995, impose a 11.00% rate of penalty interest on overdue rates and service charges that remain unpaid after the due date.***

11.5 RATE CONCESSIONS FOR 2023-2024 ANNUAL BUDGET

Location: Shire of Gnowangerup
File Ref:
Date of Report: 25 July 2023
Business Unit: Finance
Officer: D Long – Finance Consultant
Responsible Officer: Deputy Chief Executive Officer
Disclosure of Interest: Nil

ATTACHMENTS

Nil

PURPOSE OF THE REPORT

The purpose of this report is for Council to give consideration to the granting of a concession to rateable assessments 213, 293, 314 and 556 for the 2023-2024 financial year.

BACKGROUND

In 2015-16 Council resolved to grant a concession to the 4 property assessments located within the Amelup Tourism Precinct by using the provisions of Section 6.47 of the *Local Government Act 1995*. The reason for the rate concession was to assist with the promotion of the tourist industry within the Amelup Precinct. The concession only applied to those properties on the Rate in the Dollar; those properties within the precinct that paid the minimum payment received no reduction.

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 level of concession proposed is 50% of the proposed rates to be levied. 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 2023-2024 Annual Budget and relevant information is disclosed in the Notes to the Annual Budget.

STRATEGIC IMPLICATIONS

This report forms part of the 2023-2024 Annual Budget. The 2023-2024 Annual Budget has taken into consideration the actions listed in the Corporate Business Plan, where fiscally possible.

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION

That Council, pursuant to Section 6.47 of the Local Government Act 1995, grant the following rating concessions for the 2023-2024 financial year-

A213 *50% concession on 2023-2024 general rates only*

A293 *50% concession on 2023-2024 general rates only*

A314 *50% concession on 2023-2024 general rates only*

A556 *50% concession on 2023-2024 general rates only*

| | |
|--------------------------------|---|
| 11.6 | SPECIFIED AREA RATES – ONGERUP EFFLUENT SYSTEM FOR 2023-2024 ANNUAL BUDGET |
| Location: | Shire of Gnowangerup |
| File Ref: | |
| Date of Report: | 25 July 2023 |
| Business Unit: | Finance |
| Officer: | D Long – Finance Consultant |
| Responsible Officer: | Deputy Chief Executive Officer |
| Disclosure of Interest: | Nil |

ATTACHMENTS

Copy of the proposed 2023-2024 Annual Budget (*under separate cover*)

PURPOSE OF THE REPORT

The purpose of this report is for Council to give consideration to the imposition of Specified Area Rates, to meet the operating costs associated with the Ongerup Effluent System, on rateable properties within the Ongerup Townsite for 2023-2024.

BACKGROUND

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

Section 6.32 of the *Local Government Act 1995* states

6.32. Rates and service charges-

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

** Absolute majority required.*

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

6.37. Specified area rates

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

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

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

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

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

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

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

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

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

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

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

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

(6) *Where —*

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

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

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

COMMENTS

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

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

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

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

Application of Rates levied

The purpose of the 2020-2021 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 2016-17 the Economic Regulation Authority directed Council to start making provision in a reserve account for the replacement and renewal of the Ongerup Effluent System assets, given that the assets are close to reaching their useful life.

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 is able to keep pace with increase in 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 2023-2024 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 = \$39,435/485,464

Rate in Dollar for GRV properties = \$0.081235

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 2023-2024 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 2023-2024 Annual Budget. The 2023-2024 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

That Council,

- 1. Pursuant to Sections 6.32 and 6.37 of the Local Government Act 1995, impose a specified area rate for 2023-2024 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

\$0.081235 Rate in the dollar

- 2. Make provision in the 2023-24 budget for a transfer of \$10,000 from the Municipal Fund to the Ongerup Effluent Reserve Account.***

11.7 WASTE COLLECTION RATE FOR 2023-2024 ANNUAL BUDGET

| | |
|--------------------------------|--------------------------------|
| Location: | Shire of Gnowangerup |
| File Ref: | |
| Date of Report: | 25 July 2023 |
| Business Unit: | Finance |
| Officer: | D Long – Finance Consultant |
| Responsible Officer: | Deputy Chief Executive Officer |
| Disclosure of Interest: | Nil |

ATTACHMENTS

Nil

PURPOSE OF THE REPORT

The purpose of this report is for Council to give consideration to the imposition of a Waste Collection Rate for 2023-24 under the *Waste Avoidance and Resource Recovery Act 2007*.

BACKGROUND

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

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

66 Local government may impose waste collection rate

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

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

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

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

6.35. Minimum payment

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

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

Regulation 52 states-

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

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

Regulation 53 states-

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

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

COMMENTS

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

The Waste Collection Rate for 2013-2014 was set with a Rate in the Dollar of \$0.000001, and a Minimum Payment of \$130.00 per assessment. The introduction of the Waste Collection Rate

was on the basis that only one rate be charged to landowners with more than one property assessment in the exact same name.

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

The Waste Collection Rate for 2022-2023 resulted in 660 properties being levied with a minimum rate of \$200.00.

It is suggested that the Waste Collection Rate for 2023-2024 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 663 properties, providing a yield of \$132,600.

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 2023-2024 Annual Budget and relevant information is disclosed at Note 1(e) to the Annual Budget.

STRATEGIC IMPLICATIONS

This report forms part of the 2023-2024 Annual Budget. The 2023-2024 Annual Budget has taken into consideration the actions listed in the Corporate Business Plan, where fiscally possible.

VOTING REQUIREMENTS

Absolute Majority

OFFICER RECOMMENDATION

That Council, pursuant to Section 66 of the Waste Avoidance and Resource Recovery Act 2007, and Section 6.35 of the Local Government Act 1995, impose a Waste Collection Rate for 2023-2024 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-

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

| | |
|--------------------------------|--|
| 11.8 | IMPOSITION OF FEES AND CHARGES, AND RUBBISH REMOVAL CHARGES FOR 2023-2024 ANNUAL BUDGET |
| Location: | Shire of Gnowangerup |
| File Ref: | |
| Date of Report: | 25 July 2023 |
| Business Unit: | Finance |
| Officer: | D Long – Finance Consultant |
| Responsible Officer: | Deputy Chief Executive Officer |
| Disclosure of Interest: | Nil |

ATTACHMENTS

Copy of the proposed 2023-2024 Annual Budget (*under separate cover*)

PURPOSE OF THE REPORT

The purpose of this report is for Council to consider the imposition of, for the 2023-2024 financial year:

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;*

- (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 2023-2024 financial year:

Annual Fee GST Exclusive

| | |
|--|----------|
| Domestic Rubbish Collection 240lt bin – weekly service | \$123.00 |
| Commercial Rubbish Removal 240lt bin – weekly service | \$123.00 |
| Recycling Removal 240lt bin – fortnightly service | \$126.50 |

LEGAL AND STATUTORY ENVIRONMENT

Local Government Act 1995 s.6.16 to s.6.19.

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

FINANCIAL IMPLICATIONS

This report forms part of the 2023-2024 Annual Budget and relevant information is disclosed in the notes to the Annual Budget.

STRATEGIC IMPLICATIONS

This report forms part of the 2023-2024 Annual Budget. The 2023-2024 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

That Council pursuant to Sections 6.16 of the Local Government Act 1995, adopts the fees and charges, as listed in the Schedule of Fees and Charges for 2023-2024, and incorporates the Schedule of Fees and Charges into its 2023-2024 annual budget.

SCHEDULE OF FEES AND CHARGES 2023 - 2024

| Description of Fee/Charge | Basis of Fee | GST | 2022/23 (Ex GST) | 2022/23 GST (if applicable) | 2022/23 Total Amount (Includes GST, where applicable) | 2023/24 (Ex GST) | 2023/24 GST (if applicable) | 2023/24 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 | 65.00 |
| Rating enquiries not of a general nature requiring research (per hour) | Council | N | 60.00 | 0.00 | 60.00 | 60.00 | 0.00 | 65.00 |
| Administration Fee - Rate Instalments (per notice excluding first notice) | Council | Y | 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 | 5.72 | 0.57 | 6.29 |
| 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 | y | 62.00 | 0.00 | 62.00 | 69.00 | 6.90 | 75.90 |
| Sale of Council Agendas AND Minutes (per annum) | Council | y | 184.50 | 0.00 | 184.50 | 205.00 | 20.50 | 225.50 |
| Sale of Council Minutes OR Agenda (per copy) | Council | y | at cost | 0.00 | at cost | at cost | 0.00 | at cost |
| Sale of Annual Report OR Budget | Council | y | 18.50 | 0.00 | 18.50 | 20.00 | 2.00 | 22.00 |
| Copies of Maps | | | | | | | | |
| - Cadastral A4 size | Council | Y | 2.73 | 0.27 | 3.00 | 2.73 | 0.27 | 3.00 |
| - Cadastral A3 size | Council | Y | 6.36 | 0.64 | 7.00 | 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 tape or other devise. (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 |
| Enquiries not of a general nature requiring research (per hour) | Council | Y | 63.64 | 6.36 | 70.00 | 63.64 | 6.36 | 70.00 |
| Admin Fee for Sub contracting Shire Contractors to External parties | Council | Y | contractor fee + 10% | 0.10 | contractor fee + 10% | contractor fee + 10% | 0.10 | 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 | 26.10 | 0.00 | 26.10 |
| Infringement Notices - Issuing of Enforcement Certificate | AGR Amendment Regs 2018 | N | 21.10 | 0.00 | 21.10 | 22.20 | 0.00 | 22.20 |
| Infringement Notices - Registering Infringement Notice | AGR Amendment Regs 2018 | N | 79.50 | 0.00 | 79.50 | 83.50 | 0.00 | 83.50 |
| Works Costs Recoverable under the Bush Fires Act | Council | Y | at cost | 10% | at cost + GST | at cost | 0.10 | 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 |
| - 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 | 25.00 | 0.00 | 25.00 |
| - Working Dog Unsterilised - 3 years (25% of standard fee) | S. 15(5) Dog Act 1976 | N | 30.00 | 0.00 | 30.00 | 60.00 | 0.00 | 60.00 |
| - Working Dog Sterilised - 1 year (25% of standard fee) | S. 15(5) Dog Act 1976 | N | 5.00 | 0.00 | 5.00 | 10.00 | 0.00 | 10.00 |
| - Working Dog Sterilised - 3 years (25% of standard fee) | S. 15(5) Dog Act 1976 | N | 10.65 | 0.00 | 10.65 | 21.25 | 0.00 | 21.25 |
| 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 | 60.00 | 0.00 | 60.00 | 63.00 | 0.00 | 63.00 |
| Dog Impounding Fee (first impoundment) | Council | N | 95.00 | | 95.00 | 99.75 | 0.00 | 99.75 |
| Dog Impounding Fee (second offence in same year) | Council | N | 115.00 | 0.00 | 115.00 | 120.75 | 0.00 | 120.75 |
| Sustenance fee of Dog in Pound (per day) | Council | N | 35.00 | 0.00 | 35.00 | 36.75 | 0.00 | 36.75 |
| 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 | 95.00 | 0.00 | 95.00 | 99.75 | 0.00 | 99.75 |
| Cat Impounding Fee (second and subsequent impoundments) | Council | N | 115.00 | 0.00 | 115.00 | 120.75 | 0.00 | 120.75 |
| Cat Sustenance Fee (per day) | Council | N | 35.00 | 0.00 | 35.00 | 36.75 | 0.00 | 36.75 |
| 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 | 220.00 | 0.00 | 220.00 | 231.00 | 0.00 | 231.00 |
| Impounding Fees (other than dogs or cats) | Council | N | 50.00 | 0.00 | 50.00 | 52.50 | 0.00 | 52.50 |
| Sustenance Fees (other than dogs and cats) | Council | N | 15.00 | 0.00 | 15.00 | 15.75 | 0.00 | 15.75 |
| Animal destruction fee | Council | Y | 136.36 | 13.64 | 150.00 | 143.18 | 14.32 | 157.50 |
| Ranger Services - after hours callout | Council | Y | 180.00 | 18.00 | 198.00 | 189.00 | 18.90 | 207.90 |
| Microchipping | WA Contract Ranger Services | N | 60.00 | 0.00 | 60.00 | 60.00 | 0.00 | 60.00 |
| Microchipping - Pensioner concession | WA Contract Ranger Services | N | 50.00 | 0.00 | 50.00 | 50.00 | 0.00 | 50.00 |
| Impounding Fees for vehicle | Council | Y | 118.18 | 11.82 | 130.00 | 124.09 | 12.41 | 136.50 |
| Storage of vehicle (per day) | Council | Y | 27.27 | 2.73 | 30.00 | 28.64 | 2.86 | 31.50 |
| Towing fee for vehicle (at cost) | Council | Y | at cost | 10% | at cost + GST | at cost | 0.10 | at cost + GST |
| HEALTH | | | | | | | | |
| Preventative Services - Administration & Inspection | | | | | | | | |
| Hawkers Licenses (per annum) | Council | Y | 113.64 | 11.36 | 125.00 | 119.32 | 11.93 | 131.25 |
| Itinerant Vendors License - 3 Inspections (per annum) | Council | Y | 113.64 | 11.36 | 125.00 | 119.32 | 11.93 | 131.25 |
| Food Act 2008 (s110(3)) Registration (initial application) | Council | N | 230.00 | 0.00 | 230.00 | 255.00 | 0.00 | 255.00 |
| Food Premises - Inspection Fee | Council | Y | 54.55 | 5.45 | 60.00 | 57.27 | 5.73 | 63.00 |
| Notification of a Food Business | Food Regs 2009 | N | 75.00 | 0.00 | 75.00 | 84.00 | 0.00 | 84.00 |
| Non-Residential Water Sampling | Council | Y | 59.09 | 5.91 | 65.00 | 62.05 | 6.20 | 68.25 |
| Liquor Licensing Application & Inspection | Council | Y | 59.09 | 5.91 | 65.00 | 62.05 | 6.20 | 68.25 |
| Lodging Houses - Annual Inspection | Council | Y | 59.09 | 5.91 | 65.00 | 62.05 | 6.20 | 68.25 |
| Public Building Certificate of Approval | Health (Public Building) Regs 1992 | N | 871.00 | 0.00 | 30.00 | 871.00 | 0.00 | 871.00 |
| Commercial Stallholders Permit | Council | Y | 113.64 | 11.36 | 871.00 | 119.32 | 11.93 | 131.25 |
| Commercial Stallholder Daily Charge | Council | Y | 27.27 | 2.73 | 125.00 | 28.63 | 2.86 | 31.50 |
| COMMUNITY AMENITIES | | | | | | | | |
| Sanitation - Household Refuse | | | | | | | | |

| | | | | | | | | |
|--|--|---|---|-------|---|---|-------|---|
| Rubbish Collection - 1 x 240 litre Bin (annual fee) | Council | N | 100.00 | 0.00 | 100.00 | 111.00 | 11.10 | 123.00 |
| Recycling Service (annual fee) | Council | N | 110.00 | 0.00 | 110.00 | 115.00 | 11.50 | 126.50 |
| Additional Requested Rubbish Collection - 1 x 240 litre Bin | Council | Y | 100.00 | 10.00 | 110.00 | 111.00 | 11.10 | 123.00 |
| Additional Requested Recycling Service | Council | Y | 110.00 | 11.00 | 121.00 | 115.00 | 11.50 | 126.50 |
| Commercial Waste Tipping Fee (per cubic metre) | Council | Y | 109.09 | 10.91 | 120.00 | 113.63 | 11.37 | 125.00 |
| Swipe Card Replacement Fee | Council | Y | 22.73 | 2.27 | 25.00 | 22.73 | 2.27 | 25.00 |
| Sewerage | | | | | | | | |
| Cleaning Septic Tanks | Council | Y | 536.36 | 53.64 | 590.00 | 563.64 | 56.36 | 620.00 |
| Cleaning Septic Tanks Mileage Outside of Shire (per kilometre ex Gnowangerup Depot) | Council | Y | 3.18 | 0.32 | 3.50 | 3.41 | 0.34 | 3.75 |
| Oil deposit at depot excluding cooking oil (per litre) | Council | Y | 0.27 | 0.03 | 0.30 | 0.32 | 0.03 | 0.35 |
| Cleaning of Grease Traps - once off | Council | Y | 120.00 | 12.00 | 132.00 | 127.27 | 12.73 | 140.00 |
| Contractual Cleaning of Grease Traps - small | Council | Y | 68.18 | 6.82 | 75.00 | 71.59 | 7.16 | 78.75 |
| Contractual Cleaning of Grease Traps - large | Council | Y | 90.91 | 9.09 | 100.00 | 95.45 | 9.55 | 105.00 |
| Receiving of septic waste from outside the Shire at the Gnowangerup liquid waste facility (per litre) | Council | Y | 0.18 | 0.02 | 0.20 | 0.19 | 0.02 | 0.21 |
| 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 | 93.00 | 0.00 | 93.00 |
| Application for the Approval of an Apparatus (for the treatment of sewage and disposal of effluent and liquid waste) | Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regs 1974 | N | 119.65 | 0.00 | 119.65 | 118.00 | 0.00 | 118.00 |
| Permit to Use Apparatus (for the treatment of sewage and disposal of effluent and liquid waste) | Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regs 1974 | N | 119.65 | 0.00 | 119.65 | 118.00 | 0.00 | 118.00 |
| Site inspections | As Above | N | 119.65 | 0.00 | 119.65 | 118.00 | 0.00 | 118.00 |
| 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 | 0.32% of estimated cost of development | 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 | \$1,700 + 0.257% for every \$1 in excess of \$500,000 | \$1,700 + 0.257% for every \$1 in excess of \$500,000 | 0.00 | \$1,700 + 0.257% for every \$1 in excess of \$500,000 |
| d) more than \$2.5million but not more than \$5million | Planning & Dev Regs 2009 | N | \$7,161 + 0.206% for every \$1 in excess of \$2.5m | 0.00 | \$7,161 + 0.206% for every \$1 in excess of \$2.5m | \$7,161 + 0.206% for every \$1 in excess of \$2.5m | 0.00 | \$7,161 + 0.206% for every \$1 in excess of \$2.5m |

| | | | | | | | | |
|---|--------------------------|---|--|------|--|--|------|--|
| e) more than \$5million but not more than \$21.5million | Planning & Dev Regs 2009 | N | \$12,633 + 0.123% for every \$1 in excess of \$5m | 0.00 | \$12,633 + 0.123% for every \$1 in excess of \$5m | \$12,633 + 0.123% for every \$1 in excess of \$5m | 0.00 | \$12,633 + 0.123% for every \$1 in excess of \$5m |
| f) more than \$21.5million | Planning & Dev Regs 2009 | N | 34,196.00 | 0.00 | 34,196.00 | 34,196.00 | 0.00 | 34,196.00 |
| (2) Determining a development application (other than an extractive industry) where the development has commenced or been carried out | Planning & Dev Regs 2009 | N | The fee in item (1) plus, by way of penalty, twice that fee | 0.00 | The fee in item (1) plus, by way of penalty, twice that fee | 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 | The fee in item (3) plus, by way of penalty, twice that fee | The fee in item (3) plus, by way of penalty, twice that fee | 0.00 | The fee in item (3) plus, by way of penalty, twice that fee |
| (5) Providing a subdivision clearance for: (a) not more than 5 lots | Planning & Dev Regs 2009 | N | 73.00 per lot | 0.00 | 73.00 per lot | 73.00 per lot | 0.00 | 73.00 per lot |
| (b) more than 5 lots but not more than 195 lots | Planning & Dev Regs 2009 | N | 73.00 per lot for the first 5 lots and then 35.00 per lot | 0.00 | 73.00 per lot for the first 5 lots and then 35.00 per lot | 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 | - | 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 (10) plus, by way of penalty, twice that fee | 0.00 | The fee in item (10) plus, by way of penalty, twice that fee | 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 | | 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 | | The fee in item (8) plus, by way of penalty, twice that fee | The fee in item (8) plus, by way of penalty, twice that fee | 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 | The fee in item (10) plus, by way of penalty, twice that fee | The fee in item (10) plus, by way of penalty, twice that fee | 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 | 27.27 | 2.72 | 30.00 | 30.00 | 3.00 | 33.00 |
| Directional Signs | Council | Y | at cost + GST | 0.10 | at cost + GST | at cost + GST | 10% | at cost + GST |
| Other Fees and Charges | | | | | | | | |
| Assessment of Caravan Rigid Annexes | Council | N | 115.00 | 0.00 | 115.00 | 127.00 | 12.70 | 140.00 |
| Rural Number Application | Council | Y | 54.55 | 5.45 | 60.00 | 60.00 | 6.00 | 66.00 |
| Gate Permit Application | Council | Y | 59.09 | 5.91 | 65.00 | 65.00 | 6.50 | 71.50 |
| Gate Permit Renewal | Council | Y | 59.09 | 5.91 | 65.00 | 65.00 | 6.50 | 71.50 |
| OTHER COMMUNITY AMENITIES | | | | | | | | |
| Cemeteries | | | | | | | | |
| Burials - 2.1 depth | | | | | | | | |
| - Interment (no prior reservation) | Council | Y | 1090.91 | 109.09 | 1200.00 | 1145.46 | 114.55 | 1260.00 |
| - Interment (with prior reservation) | Council | Y | 1000.00 | 100.00 | 1100.00 | 1050.00 | 105.00 | 1155.00 |
| - Interment (child) | Council | Y | 727.27 | 72.73 | 800.00 | 763.63 | 76.36 | 840.00 |
| Extra Charges | | | | | | | | |
| - Interment on a Saturday, Sunday or Public Holiday | Council | Y | 500.00 | 50.00 | 550.00 | 525.00 | 52.50 | 577.50 |
| - Exhumation of Grave to be completed by Metro Cemetery Board | Council | Y | at cost | 0.10 | 180.00 | at cost + GST | 10% | at cost + GST |
| - Re-opening of Grave for second interment | Council | Y | 890.91 | 89.09 | 235.00 | 935.46 | 93.55 | 1029.00 |
| - Grant of Right of Burial | Council | Y | 50.00 | 5.00 | 55.00 | 52.50 | 5.25 | 57.75 |
| - Use of excavator (if required to dig grave) | Council | Y | at cost | 0.10 | 155.00 | at cost + GST | 0.10 | at cost + GST |
| Interment of Ashes | | | | | | | | |
| - Interment of Ashes into Niche Wall single (plus cost of plaque) | Council | Y | 163.54 | 16.36 | 115.01 | 327.33 | 32.73 | 360.06 |
| - Interment of Ashes into Niche Wall double (plus cost of plaque) | Council | Y | 213.64 | 21.36 | 105.00 | 427.33 | 42.73 | 470.06 |
| - Grant of Right for interment in Niche Wall | Council | Y | 50.00 | 5.00 | 55.00 | 52.50 | 5.25 | 57.75 |
| - Interment of Ashes into gravesite | Council | Y | 140.91 | 14.09 | 250.00 | 147.96 | 14.80 | 162.75 |
| - Registration of Ashes interred into existing grave | Council | Y | 31.82 | 3.18 | 85.00 | 33.41 | 3.34 | 36.75 |
| - Transfer of Ashes (plus cost of plaque if required) | Council | Y | 104.55 | 10.46 | 110.00 | 109.78 | 10.98 | 120.76 |
| - Removal of Ashes from Cemetery to authorised family member | Council | Y | 95.45 | 9.55 | 65.00 | 100.22 | 10.02 | 110.24 |
| Miscellaneous Fees | | | | | | | | |
| - Funeral Directors Annual Licence Fee | Council | Y | 227.27 | 22.73 | 250.00 | 238.63 | 23.86 | 262.50 |
| - Single Funeral Permit | Council | Y | 77.27 | 7.73 | 85.00 | 81.13 | 8.11 | 89.25 |
| - Monumental Masons Annual Licence Fee | Council | Y | 100.00 | 10.00 | 110.00 | 105.00 | 10.50 | 115.50 |
| - Single Monument Permit | Council | Y | 59.09 | 5.91 | 65.00 | 62.04 | 6.20 | 68.25 |
| - Copy of Grant of Right of Burial | Council | Y | 22.73 | 2.27 | 25.00 | 23.87 | 2.39 | 26.25 |
| - Renewal of Grant of Right of Burial (original valid for 25yrs) | Council | Y | 50.00 | 5.00 | 55.00 | 52.50 | 5.25 | 57.75 |
| 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 | 181.82 | 18.18 | 200.00 | 190.91 | 19.09 | 210.00 |
| Hire of Public Hall HALF DAY - 4 hours plus 1/2 hour set up & 1/2 hour clean up | Council | Y | 90.91 | 9.09 | 100.00 | 95.45 | 9.55 | 105.00 |
| Hire of Public Hall Hourly Rate | Council | Y | 22.73 | 2.27 | 25.00 | 23.86 | 2.39 | 26.25 |
| Refundable Memorial Hall Hire Bond for Function with Alcohol | Council | N | 300.00 | 0.00 | 300.00 | 315.00 | 0.00 | 315.00 |
| Refundable Memorial Hall Hire Bond for Function without Alcohol | Council | N | 100.00 | 0.00 | 100.00 | 105.00 | 0.00 | 105.00 |
| Bond for Equipment Hire (Chairs and Trestle tables) | Council | N | 250.00 | 0.00 | 250.00 | 262.50 | 0.00 | 262.50 |
| Hire fee for Chairs (Per Day Per Chair) | Council | Y | 0.77 | 0.00 | 0.85 | 0.91 | 0.09 | 1.00 |
| Hire fee for Trestle Tables (Per table per day) | Council | Y | 6.82 | 0.68 | 7.50 | 7.27 | 0.73 | 8.00 |
| Bond for Hire of Lectern | Council | N | 60.00 | 0.00 | 60.00 | 63.00 | 0.00 | 63.00 |
| Hire of Lectern (per day) | Council | Y | 27.27 | 2.73 | 30.00 | 28.63 | 2.86 | 31.50 |
| Swimming Areas | | | | | | | | |
| Family Season Ticket (2 Adults + 3 Children) | Council | Y | 181.82 | 18.18 | 200.00 | 190.91 | 19.09 | 210.00 |
| Adult Season Ticket | Council | Y | 100.00 | 10.00 | 110.00 | 105.00 | 10.50 | 115.50 |

| | | | | | | | | |
|--|---|---|----------------|------|----------------|----------------|--------|----------------|
| Child Season Ticket (Under 18 Yrs) | Council | Y | 68.18 | 6.82 | 75.00 | 71.59 | 7.16 | 78.75 |
| Adult Single Entry | Council | Y | 4.55 | 0.45 | 5.00 | 5.00 | 0.50 | 5.50 |
| Child Single Entry (Under 18 Yrs) | Council | Y | 2.73 | 0.27 | 3.00 | 3.18 | 0.32 | 3.50 |
| Senior Season Pass - Pensioner Concession | Council | Y | 77.27 | 7.73 | 85.00 | 81.82 | 8.18 | 90.00 |
| Senior Single Entry - Pensioner Concession | Council | Y | 3.64 | 0.36 | 4.00 | 4.09 | 0.41 | 4.50 |
| 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 | 13.64 | 1.36 | 15.00 | 14.55 | 1.45 | 16.00 |
| School Group including entry fee for accompanying teachers/parents | Council | Y | 2.27 | 0.23 | 2.50 | 2.38 | 0.24 | 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 | 7.27 | 0.73 | 8.00 | 9.09 | 0.91 | 10.00 |
| Administration fee for overdue book (6 weeks) | Council | Y | 7.27 | 0.73 | 8.00 | 9.09 | 0.91 | 10.00 |
| Replacement of lost book as per LISWA depreciated value basis | Council | Y | at cost | 10% | at cost + GST | at cost | 0.10 | at cost + GST |
| TRANSPORT | | | | | | | | |
| Traffic Control | | | | | | | | |
| Special Series Shire Number Plates Dept. of Transport Fee | Dept Transport | N | at cost | 0 | as per DOT fee | at cost | 0.00 | as per DOT Fee |
| Special Series Shire Number Plates Gnowangerup Shire Fee | Council | Y | 63.64 | 6.36 | 70.00 | 66.82 | 6.68 | 73.50 |
| 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 | 0.00 | 22.00 | 22.00 | 0.00 | 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 | 11.00 | 121.00 |
| 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 | 11.00 | 121.00 |
| 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 | 11.00 | 121.00 |
| Building Permits (unauthorised) - All Classes (minimum fee or 0.854% of value of work) | Building Regs 2012 | N | 100.00 | 0.00 | 100.00 | 110.00 | 11.00 | 121.00 |
| BCITF Levy (statutory) for > \$20,000 value of works | Building & Construction Industry Training Levy Act 1990 | N | 0.20% of value | 0 | 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 | 6.17 | 67.82 |
| Footpath/Kerb Deposit on Building Application | Council | N | 110.00 | 0.00 | 1100.00 | 1100.00 | 110.00 | 1210.00 |
| Footpath/Kerb Deposit on Demolition Application | Council | N | 110.00 | 0.00 | 1100.00 | 1100.00 | 110.00 | 1210.00 |
| Demolition Permit (per storey) | Building Regs 2012 | N | 110.00 | 0.00 | 110.00 | 110.00 | 11.00 | 121.00 |
| Extension of Building or Demolition Permit | Building Regs 2012 | N | 110.00 | 0.00 | 110.00 | 110.00 | 11.00 | 121.00 |
| Inspection of Pool enclosures 4 yearly (reg 53) | Building Regs 2012 | N | 58.45 | 0.00 | 58.45 | 58.45 | 5.85 | 64.30 |
| Public Utility Services | | | | | | | | |
| Sale of Water from Standpipes (per kilolitre) minimum \$10 charge | Council | N | 15.00 | 0.00 | 15.00 | 15.75 | 0.00 | 15.75 |
| Standpipe swipe card | Council | Y | 22.73 | 2.27 | 25.00 | 23.86 | 2.39 | 26.25 |

| | | | | | | | | |
|---|---------|---|---------------|------|---------------|---------------|------|---------------|
| 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 | 250.00 | 0.00 | 250.00 | 262.50 | 0.00 | 262.50 |
| - 6 to 10 holes (inclusive) | Council | N | 375.00 | 0.00 | 375.00 | 393.75 | 0.00 | 393.75 |
| - 11 to 30 holes (inclusive) | Council | N | 750.00 | 0.00 | 750.00 | 787.50 | 0.00 | 787.50 |
| - 31 to 100 holes (inclusive) | Council | N | 1400.00 | 0.00 | 1400.00 | 1470.00 | 0.00 | 1470.00 |
| - 101 holes and over | Council | N | 1900.00 | 0.00 | 1900.00 | 1995.00 | 0.00 | 1995.00 |
| Permit to enter Council property pursuant to s. 3.4 of the Shire's Local Government Property Local Law 2016 for the purpose of Seed Collection | | | | | | | | |
| - Initial Fee | Council | Y | 59.09 | 5.91 | 65.00 | 62.05 | 6.20 | 68.25 |
| - Administration Fee | Council | Y | 59.09 | 5.91 | 65.00 | 62.05 | 6.20 | 68.25 |
| | | | | | | | | |
| OTHER PROPERTY & SERVICES | | | | | | | | |
| Private Works | | | | | | | | |
| Plant & Machinery (Wet hire only) per hour | | | | | | | | |
| - 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 | 100.00 | 0.00 | 100.00 | 100.00 | 10% | 100.00 |
| Backhoe | Council | N | 100.00 | 0.00 | 100.00 | 100.00 | 10% | 100.00 |
| Trailer | Council | N | 50.00 | 0.00 | 50.00 | 50.00 | 10% | 50.00 |
| Lawn Mower | Council | N | 25.00 | 0.00 | 25.00 | 25.00 | 10% | 25.00 |
| Whipper Sniper | Council | N | 25.00 | 0.00 | 25.00 | 25.00 | 10% | 25.00 |
| Chainsaw | Council | N | 25.00 | 0.00 | 25.00 | 25.00 | 10% | 25.00 |
| Mulch/Sand per cubic metre | Council | Y | 27.27 | 2.73 | 30.00 | at cost + 30% | 10% | at cost + 30% |
| Blue Metal (including sweepings) per cubic metre | Council | Y | 36.36 | 3.64 | 40.00 | at cost + 30% | 10% | at cost + 30% |
| Delivery Fee up to 3 cubic metres | Council | Y | 27.27 | 2.73 | 30.00 | at cost + 30% | 10% | at cost + 30% |
| Delivery Fee over 3 cubic metres | Council | Y | at cost + 30% | 0.10 | at cost + 30% | at cost + 30% | 10% | at cost + 30% |
| Gravel ex Pit (per m3) | Council | Y | 9.09 | 0.91 | 10.00 | at cost + 30% | 10% | at cost + 30% |

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

15. DATE OF NEXT MEETING

The next Ordinary Council Meeting will be held on the 23rd August 2023.

16. CLOSURE

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