



Heart of the Stirlings



SHIRE OF GNOWANGERUP

**ANNUAL
BUDGET
2017**

2018

FOR THE YEAR ENDING 30 JUNE 2018



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BUDGET FOR THE YEAR ENDING 30TH JUNE 2018

We certify that this is a true and correct copy of the 2017/2018 Shire of Gnowangerup Budget, adopted by Council on Wednesday 26 July 2017 and used to set the following rates and charges:

Rates Information

GROSS RENTAL VALUATION AREA

Rate Category	Rate in the \$
GRV General	15.2730 cents

UNIMPROVED VALUATION AREA

Rate Category	Rate in the \$
UV General	1.0794 cents

SPECIFIED AREA RATE – Gnowangerup SAR

Rate Category	Rate in the \$
GRV	0.004012 cents
UV	0.000156 cents

SPECIFIED AREA RATE – Borden SAR

Rate Category	Rate in the \$
GRV	0.001999 cents
UV	0.000100 cents

SPECIFIED AREA RATE – Ongerup SAR

Rate Category	Rate in the \$
GRV	0.077996 cents

WASTE AVOIDANCE AND RESOURCE RECOVERY ACT RATE

Rate Category	per rateable assessment
GRV	\$200.00
UV	\$200.00

The general rates detailed above for the 2017/2018 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

All land (except exempt land) in the Shire of Gnowangerup is rated according to its Gross Rental Value (GRV) either within a defined area of each town site or the entire town site and on Unimproved Value (UV) in the remainder of the Shire.

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

A minimum rate of \$714 (excluding rubbish collection and Waste Avoidance and Resource Recovery Act Rate) is imposed in respect of any rateable land in accordance with Section 6.35 (1-6) of the Local Government Act 1995.

Waste Avoidance and Resource Recovery Act Rate (Tip Site Maintenance)

Section 66 of the Waste Avoidance and Resource Recovery Act Rates allows Local Governments to levy a rate for the costs associated with waste management.

The object of this rate is to ensure costs in relation to the maintenance and servicing of all refuse sites within the Shire are equally distributed within the Shire.

A minimum rate has been set at \$200.00 within the GRV and UV valuation areas throughout the Shire.

Concessions will be granted as follows:

Where more than one assessment is held in an identical name or names, no more than one rate (levy) will be applied.

Waste Pick Up

The annual rate for a weekly collection is \$91.00 per service. Also, there is an annual charge of \$82.00 for a fortnightly recycling service.

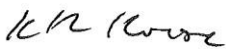
Administration & Interest Charge for Rates & Service Charges

- (a) Where no instalment option is indicated, penalty interest will begin to accrue at the rate of 11% on all rates that remain unpaid 35 days after the date of issue. Where an instalment option is indicated, interest will begin to accrue at the rate of 11% on any instalment payment that remains unpaid after the due date of the instalment, until such time as the instalment is paid.

- (b) Instalments:
Rates payable by instalments is again offered, at the cost of \$10.00 per instalment after the initial payment, i.e. \$30.00 in total. In addition to the administration charge, an interest rate of 5.5% (simple interest) will also be charged on the 2nd, 3rd and 4th instalments which will be evenly spread over the four instalments and clearly illustrated on the rate notice.

STATEMENT OF ADOPTION

The Shire of Gnowangerup budget for the year ending 30 June 2018 as contained in this document was adopted by the Council at an Ordinary Council Meeting held on 26th July 2017.



K H HOUSE
SHIRE PRESIDENT



S PIKE
CHIEF EXECUTIVE OFFICE

ELECTED MEMBERS

The Shire of Gnowangerup is a corporate body consisting of nine elected Councillors. The Council members elect the Shire President and the Deputy Shire President every two years.

The current members are:

Councillor	Position	Contact #	Elected Oct	Retires Oct
Cr Keith House	President	9827 1036	2013	2017
Cr Fiona Gaze	Deputy President	9827 3523	2015	2019
Cr Richard House		9827 1565	2013	2017
Cr Frank Hmeljak		9827 1401	2013	2017
Cr Sue Lance		9827 1314	2013	2017
Cr Bronwyn Gaze		9827 3530	2013	2017
Cr Lex Martin		0417 969 944	2015	2019
Cr Shelley Hmeljak		9827 1401	2015	2019
Cr Ben Moore		0448 973 036	2015	2019

Elections are held biannually on the third Saturday in October. These elections are subject to electoral procedures as governed by the Local Government Act 1995. These elections are not compulsory and are conducted in person if required.

Council Meetings are held on the fourth Wednesday of each month and are open to the public. Minutes of the meetings are available at the Council office in Gnowangerup or Shire Website. An Annual Meeting of Electors is held each financial year. A notice regarding this meeting is published in the local papers.

ELECTED MEMBERS

The Councillors for the Shire of Gnowangerup sit on the following State and Shire boards and committees:



Cr Keith House JP
President

- Audit Committee
- Chief Executive Officer Performance Review Committee
- Local Emergency Management Committee
- WALGA Great Southern Zone Region
- Great Southern Joint Development Assessment Panel (JDAP) (Member 1)
- Ongerup Sports Complex Committee



Cr Fiona Gaze
Deputy President

- Audit Committee
- Chief Executive Officer Performance Review Committee
- WALGA Great Southern Zone Region (proxy)
- Great Southern Development Commission Board (as appointed by the Minister)
- Great Southern Joint Development Assessment Panel (JDAP) (Member 2 proxy)



Cr Richard House

- Audit Committee
- Chief Executive Officer Performance Review Committee
- Regional Road Group (proxy)
- Great Southern Recreational Advisory Group
- Gnowangerup Sporting Management Committee Inc



Cr Frank Hmeljak

- Audit Committee
- Chief Executive Officer Performance Review Committee
- Regional Road Group



Cr Shelley Hmeljak

- Audit Committee
- Chief Executive Officer Performance Review Committee
- Hidden Treasures of the Great Southern (proxy)



Cr Bronwyn Gaze

- Audit Committee
- Chief Executive Officer Performance Review Committee
- Great Southern Recreational Advisory Group (proxy)
- Yongergnow Inc
- Borden Pavilion Committee



Cr Sue Lance

- Audit Committee
- Chief Executive Officer Performance Review Committee
- Local Emergency Management Committee (proxy)
- Hidden Treasures of the Great Southern
- Great Southern Joint Development Assessment Panel (JDAP) (Member 2)



Cr Ben Moore

- Audit Committee
- Chief Executive Officer Performance Review Committee
- Bushfire Advisory Committee



Cr Lex Martin

- Audit Committee
- Chief Executive Officer Performance Review Committee
- Local Emergency Management Committee
- WALGA Great Southern Zone Region
- Great Southern Joint Development Assessment Panel (JDAP) (Member 1 proxy)
- North Stirlings Pallinup Natural Resources Inc

SHIRE STATISTICS

Population	1,215 (2016 Census - LGA)
Number of Electors	844
Distance from Perth (km)	354
Area (sq km)	5,000
Suburbs and localities	Gnowangerup, Ongerup, Borden, Amelup
Libraries	Gnowangerup and Ongerup
Kindergartens	Gnowangerup, Ongerup and Borden
Pre-schools	Gnowangerup, Ongerup and Borden
Primary Schools	Gnowangerup, Ongerup and Borden
Secondary Schools	Gnowangerup District High School and Woodthorpe Secondary School
Length of Sealed Roads (km)	206
Length of Unsealed Roads (km)	848
Rates Levied	\$3,618,572
Total Operating Revenue	\$11,157,968
Council Employees (FTE)	25.76

TOURIST ATTRACTIONS

The Shire of Gnowangerup heartily welcomes all tourists to the area. The Shire has many interesting attractions including a wide variety of activities and scenic destinations. You can visit the Ongerup & Needilup Museum and Yongergnow Malleefowl Centre in Ongerup, Bluff Knoll and The Lily (Dutch Windmill, Café & Vineyards) in the Stirling Range area, and the Gnowangerup Heritage Museum, Aylmore Springs and early Agricultural Machinery Display in Gnowangerup. Gnowangerup and Ongerup each have a caravan park and there is backpacker accommodation in Borden. For the more adventurous, there are plenty of mountain walks in the Stirling Ranges, or you could even try rock climbing. Perhaps you would prefer a leisurely stroll and take in the scenic beauty and the wildflowers in the area.

LOCAL INDUSTRIES

Local industry is based on the broad acre farming enterprises, sheep studs and feedlots that occur throughout the Shire. Crops including wheat, barley, lupins, peas, beans and canola are grown. Sheep, cattle and pigs are also raised by local farmers. There are a number of other industries operating within the Shire including manufacturing, engineering, retailing and other small businesses. There is also a fledgling tourism industry.

SIGNIFICANT LOCAL EVENTS

Significant local events include the Ongerup Wildflower Show in September of each year and the Annual Merino Field Days held during August. Council also participates in the Bloom Festival each year, coordinated by the Hidden Treasures of the Great Southern organisation.



SHIRE OF GNOWANGERUP - STAFF

Chief Executive Officer	Shelley Pike
Deputy Chief Executive Officer	Vin Fordham Lamont
Senior Finance Officer	Carol Shaddick
Finance Officer	Sharon Minitier
Manager of Community Services	Anna Boschman
Executive Assistant	Abbey Sergeant
Corporate Support Officer	Anrie Van Zyl
Customer Service Officer	Kirsty Boyd
Finance Consultant	Darren Long
Town Planner	Phil Shephard
Environmental Health Officer	Maurice Walsh
Building Surveyor	Darryle Baxter
Regional Risk Coordinator	Monty Archdale
Shire Cleaner	Nadia Farillon
Casual Amenities Cleaner	Ryan Kitching
Pool Manager	Andre Tion
Library Officers (Gnowangerup & Ongerup)	Jo Davies Olivia Letter
Manager of Works	Yvette Wheatcroft
Asset and Waste Management Coordinator	John Skinner
Works Assistant	Yavanna Murphy
Construction Leading Hand	William Boschman
Maintenance and Drainage Leading Hand	Jason Phillips
Mechanic	Romeo Mendoza
Plant Operator / Labourers	Lomas Ugle Charles Warren Rune Christensen Brenndon Deering Tre Phillips Ashley Eades Troy Treneman Matt Dillon Tasman Hayward John Komene

SHIRE OF GNOWANGERUP
BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

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

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

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

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

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

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

**SHIRE OF GNOWANGERUP
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2018**

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

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of preparation

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

Except for cash flow and rate setting information, the budget has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Critical accounting estimates

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

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

The local government reporting entity

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

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

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

(b) 2016/17 actual balances

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

(c) Rounding off figures

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

(d) Comparative figures

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

(e) Budget comparative figures

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Forecast fair value adjustments

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

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

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

(g) Rates, grants, donations and other contributions

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

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

(h) Goods and services tax (GST)

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

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

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

(i) Superannuation

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

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

(j) Cash and cash equivalents

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

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

(k) Trade and other receivables

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Inventories

General

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

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

Land held for resale

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

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

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

(m) Fixed assets

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

Mandatory requirement to revalue non-current assets

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

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

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

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

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

Initial recognition and measurement between mandatory revaluation dates

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Fixed assets (continued)

Revaluation

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

Land under roads

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

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Fixed assets (continued)

Depreciation

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

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

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Infrastructure	5 to 50 years

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Fair value of assets and liabilities

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

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

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

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

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

Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Market approach

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

Income approach

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

Cost approach

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

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

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

(o) Financial instruments

Initial recognition and measurement

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

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

Classification and subsequent measurement

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

Amortised cost is calculated as:

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Financial instruments (continued)

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

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

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

(ii) Loans and receivables

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

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

(iii) Held-to-maturity investments

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

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

(iv) Available-for-sale financial assets

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

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

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

(v) Financial liabilities

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Financial instruments (continued)

Impairment

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

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

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

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

Derecognition

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

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

(p) Impairment of assets

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) Impairment of assets (continued)

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

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

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

(q) Trade and other payables

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire of Gnowangerup becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

(r) Employee benefits

Short-term employee benefits

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

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

Other long-term employee benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations or service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Borrowing costs

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

(t) Provisions

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

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

(u) Leases

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

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

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

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

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

(v) Investment in associates

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) Investment in associates (continued)

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

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

(x) Interests in joint arrangements

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

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

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

(y) Current and non-current classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire of Gnowangerup's operational cycle. In the case of liabilities where the Shire of Gnowangerup does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Shire of Gnowangerup's intentions to release for sale.

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

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

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

2. REVENUES AND EXPENSES (Continued)

(b) Statement of objective

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

COMMUNITY VISION

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

GOVERNANCE

Objective:

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

Activities:

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

GENERAL PURPOSE FUNDING

Objective:

To collect revenue to allow for the provision of services

Activities:

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

LAW, ORDER, PUBLIC SAFETY

Objective:

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

Activities:

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

HEALTH

Objective:

To provide an operational framework for environmental and community health

Activities:

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

EDUCATION AND WELFARE

Objective:

To provide services to the elderly, children and youth

Activities:

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

HOUSING

Objective:

To provide and maintain staff and other housing

Activities:

Provision and maintenance of staff and other housing

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

2. REVENUES AND EXPENSES (Continued)

(b) Statement of objective (Continued)

COMMUNITY AMENITIES

Objective:

To provide services required by the community

Activities:

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

RECREATION AND CULTURE

Objective:

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

Activities:

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

TRANSPORT

Objective:

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

Activities:

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

ECONOMIC SERVICES

Objective:

To help promote the shire and its economic wellbeing

Activities:

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

OTHER PROPERTY & SERVICES

Objective:

To monitor and control Shire's overheads operating accounts

Activities:

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

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

3. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of cash

For the purposes of the statement of cash flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

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

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

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

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

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

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

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

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

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

Composition of estimated net current assets

Current assets

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

Less: current liabilities

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

Unadjusted net current assets

1,740,280 **3,408,008**

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

Adjustments

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

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

5. ACQUISITION OF ASSETS

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

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

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

6. DISPOSALS OF ASSETS

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

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

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

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

- Staff housing programme
- plant replacement programme

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

7. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

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

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

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

7. INFORMATION ON BORROWINGS (Continued)

(b) New borrowings - 2017/18

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

(c) Unspent borrowings

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

(d) Overdraft

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

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

8. RATING INFORMATION

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

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

8(a). RATING INFORMATION

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

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

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

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

9. CASH BACKED RESERVES

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

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

9. CASH BACKED RESERVES (Continued)

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

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

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

10A. SPECIFIED AREA RATE

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

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

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

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

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

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

11. SERVICE CHARGES

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

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

12. INTEREST CHARGES AND INSTALMENTS - RATES AND SERVICE CHARGES

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

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

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

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

13. PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS

Rates discounts

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

Waivers or concessions

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

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

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

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

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

17. TRUST FUNDS

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

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

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

18. MAJOR LAND TRANSACTIONS

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

19. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

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

20. INTERESTS IN JOINT ARRANGEMENTS

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



SHIRE OF GNOWANGERUP

CAPITAL INCOME

PROCEEDS FROM SALE OF ASSETS

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2016-17		PREVIOUS YEAR ACTUALS 30 JUNE 2017		Calculation Column	DRAFT BUDGET 2017-2018	
		Income	Expenditure	Income	Expenditure		Income	Expenditure
Proceeds Sale of Assets								
40015	Sale of CEO Vehicle GN00	(\$45,000)	\$0	\$0	\$0	\$0	\$0	\$0
40015	Vehicle Changeover	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40095	Sale of DCEO Vehicle GN001	(\$25,000)	\$0	(\$25,455)	\$0	\$0	\$0	\$0
40095	Trade in on DCEO Vehicle GN001	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40345	Sale of MCCS Vehicle GN002	(\$25,000)	\$0	(\$11,364)	\$0	\$0	\$0	\$0
40345	Trade on GN.002 MCCS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40295	Sale of Holden Colordaro Single Cab Utility	\$0	\$0	\$0	\$0	\$0	(\$11,000)	\$0
40295	Trade in on GN0051	\$0	\$0	\$0	\$0	(\$11,000)	\$0	\$0
40115	Sale of Doctor Vehicle	(\$25,000)	\$0	(\$21,818)	\$0	\$0	\$0	\$0
40115	Trade in on Mazda CX9 GN006	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40155	Sale of Utility (GN.0036)	\$0	\$0	\$0	\$0	\$0	(\$11,000)	\$0
40155	Trade on GN.0036	\$0	\$0	\$0	\$0	(\$11,000)	\$0	\$0
40235	Sale of Tip Truck GN.0038	\$0	\$0	\$0	\$0	\$0	(\$20,000)	\$0
40235	Trade on GN.0038	\$0	\$0	\$0	\$0	(\$20,000)	\$0	\$0
40285	Sale of Tip Truck (GN.007)	(\$20,000)	\$0	(\$22,909)	\$0	\$0	\$0	\$0
40285	Trade in on Tip Truck GN007	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40275	Sale of Utility GN.010	(\$15,000)	\$0	(\$21,364)	\$0	\$0	\$0	\$0
40275	Trade on GN.010	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40025	Sale of Utility GN.003	(\$12,000)	\$0	(\$20,682)	\$0	\$0	\$0	\$0
40025	Trade on GN.003	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40085	Sale of Utility GN.0016	(\$10,000)	\$0	(\$12,273)	\$0	\$0	\$0	\$0
40085	Trade on GN.0016	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40035	Sale of Utility GN.0046	(\$10,000)	\$0	(\$11,364)	\$0	\$0	\$0	\$0
40035	Trade on GN.0046	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23015	Proceeds - Sale of Land	\$0	\$0	\$0	\$0	\$0	(\$100,000)	\$0
23015	Proceeds from Sale of Land - Old Ong Police Stn			\$0	\$0	(\$15,000)	\$0	\$0
23015	Proceeds from Sale of Land - 11 & 13 Bell St Gnp			\$0	\$0	(\$5,000)	\$0	\$0
23015	Proceeds from Sale of Land to Landmark			\$0	\$0	(\$80,000)	\$0	\$0
PROCEEDS FROM SALE OF ASSETS		(\$187,000)	\$0	(\$147,227)	\$0	(\$142,000)	(\$142,000)	\$0
Written Down Value		\$0	\$0	\$0	\$0		\$0	\$0
Written Down Value - Works Plant		\$0	\$187,000	\$0	\$0	\$0	\$0	\$142,000
		\$0	\$0	\$0	\$0	\$142,000	\$0	\$0
Sub Total - WDV ON DISPOSAL OF ASSET		\$0	\$187,000	\$0	\$0	\$142,000	\$0	\$142,000
Total - GAIN/LOSS ON DISPOSAL OF ASSET		(\$187,000)	\$187,000	(\$147,227)	\$0	\$0	(\$142,000)	\$142,000
Total - OPERATING STATEMENT		(\$187,000)	\$187,000	(\$147,227)	\$0	\$0	(\$142,000)	\$142,000



SHIRE OF GNOWANGERUP

FUNCTION/PROGRAM 3

GENERAL PURPOSE FUNDING

(RATES)

(FINANCIAL ASSISTANCE GRANT)

Shire of Gnowangerup

		PREVIOUS YEAR ADOPTED BUDGET 2016-17		PREVIOUS YEAR ACTUALS 30 JUNE 2017		Calculation Column	DRAFT BUDGET 2017-2018	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure		Income	Expenditure
G/L	JOB							
RATES								
OPERATING EXPENDITURE								
01002	Finance Unit Costs	\$0	\$70,789	\$0	\$0	\$0	\$0	\$60,350
01002	Admin Allocated	\$0	\$0	\$0	\$0	\$60,350	\$0	\$0
01012	Administration Activity Costs	\$0	\$0	\$0	\$22,519	\$0	\$0	\$35,927
01012	Admin Allocated	\$0	\$0	\$0	\$0	\$35,927	\$0	\$0
01032	Notice Printing & Stationary	\$0	\$2,100	\$0	\$3,018	\$0	\$0	\$2,950
01032	Rates Notices printing	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0
01032	Rates Brochure Printing	\$0	\$0	\$0	\$0	\$850	\$0	\$0
01032	Annual Report Covers	\$0	\$0	\$0	\$0	\$100	\$0	\$0
01042	Advertising & Promotion	\$0	\$2,000	\$0	\$2,000	\$0	\$0	\$2,000
01042	Rates Incentive Prize	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0
01052	Collection Costs	\$0	\$5,000	\$0	\$141	\$0	\$0	\$5,000
01052	Legal costs	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
01062	Valuation Charges	\$0	\$9,100	\$0	\$8,440	\$0	\$0	\$29,500
01062	Annual UV Revaluation costs	\$0	\$0	\$0	\$0	\$7,100	\$0	\$0
01062	GRV Revaluation	\$0	\$0	\$0	\$0	\$20,400	\$0	\$0
01062	General valuation charges	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0
01072	Search Costs	\$0	\$800	\$0	\$74	\$0	\$0	\$500
01072	Title Search Costs	\$0	\$0	\$0	\$0	\$500	\$0	\$0
01082	Rates Written Off	\$0	\$39	\$0	\$29	\$0	\$0	\$50
01082	Write-off of rates	\$0	\$0	\$0	\$0	\$50	\$0	\$0
Sub Total - GENERAL RATES OP EXP		\$0	\$89,828	\$0	\$68,115	\$136,277	\$0	\$136,277
OPERATING INCOME								
01003	Rates Income	(\$3,494,454)	\$0	(\$3,492,198)	\$0	\$0	(\$3,618,572)	\$0
01003	GRV Residential	\$0	\$0	\$0	\$0	(\$447,669)	\$0	\$0
01003	GRV Commercial	\$0	\$0	\$0	\$0	(\$88,690)	\$0	\$0
01003	GRV Industrial	\$0	\$0	\$0	\$0	(\$34,032)	\$0	\$0
01003	GRV Amelup Tourism	\$0	\$0	\$0	\$0	(\$10,702)	\$0	\$0
01003	UV Rural	\$0	\$0	\$0	\$0	(\$3,033,910)	\$0	\$0
01003	UV Mining	\$0	\$0	\$0	\$0	(\$3,570)	\$0	\$0
01013	Ex Gratia Rates Contribution	(\$8,536)	\$0	(\$30,509)	\$0	\$0	(\$30,500)	\$0
01013	CBH contribution storage capacity	\$0	\$0	\$0	\$0	(\$30,500)	\$0	\$0
01053	Admin Fee Rate Instalments	(\$4,500)	\$0	(\$4,780)	\$0	\$0	(\$4,500)	\$0
01053	Admin Fee on Rate instalment	\$0	\$0	\$0	\$0	(\$4,500)	\$0	\$0
01043	Interest On Rates Instalments	(\$11,500)	\$0	(\$12,145)	\$0	\$0	(\$11,500)	\$0
01043	Interest on Rate instalments	\$0	\$0	\$0	\$0	(\$11,500)	\$0	\$0
01033	Non Payment Penalty	(\$13,000)	\$0	(\$21,122)	\$0	\$0	(\$13,000)	\$0
01033	Interest on non-payment of rates	\$0	\$0	\$0	\$0	(\$13,000)	\$0	\$0
01023	Pensioner Deferred Rate Interest	(\$2,000)	\$0	\$0	\$0	\$0	(\$2,000)	\$0
01023	Interest on deferred pensioners	\$0	\$0	\$0	\$0	(\$2,000)	\$0	\$0
01063	Rate Enquiries	(\$6,500)	\$0	(\$6,490)	\$0	\$0	(\$5,700)	\$0
01063	Local authority enquiry fees	\$0	\$0	\$0	\$0	(\$5,700)	\$0	\$0
01073	ESL Administration Fees	(\$4,000)	\$0	(\$4,000)	\$0	\$0	(\$4,000)	\$0
01073	ESL Admin fee	\$0	\$0	\$0	\$0	(\$4,000)	\$0	\$0
01103	Legal Charges Reimbursed	(\$5,000)	\$0	\$0	\$0	\$0	(\$5,000)	\$0
01103	Reimbursed legal costs	\$0	\$0	\$0	\$0	(\$5,000)	\$0	\$0
01113	Specified Area Rate - Gnp	(\$29,937)	\$0	(\$29,851)	\$0	\$0	(\$30,087)	\$0
01113	Specified Area Rates (Loan 275/279 P&I & Guarantee Fee)	\$0	\$0	\$0	\$0	(\$30,087)	\$0	\$0
01143	Specified Area Rate - Borden	(\$9,695)	\$0	(\$9,709)	\$0	\$0	(\$10,332)	\$0
01143	Specified Area Rates (Loan 276 P&I)	\$0	\$0	\$0	\$0	(\$10,332)	\$0	\$0
Sub Total - GENERAL RATES OP INC		(\$3,589,122)	\$0	(\$3,610,804)	\$0	(\$3,735,191)	(\$3,735,191)	\$0
Total - GENERAL RATES		(\$3,589,122)	\$89,828	(\$3,610,804)	\$68,115	(\$3,598,914)	(\$3,735,191)	\$136,277

Shire of Gnowangerup

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



FUNCTION/PROGRAM 4

GOVERNANCE

(MEMBERS AND OTHER GOVERNANCE)

Shire of Gnowangerup

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

Shire of Gnowangerup

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



FUNCTION/PROGRAM 5

LAW, ORDER & PUBLIC SAFETY

(FIRE PREVENTION)

(ANIMAL CONTROL)

(OTHER LAW & ORDER)

Shire of Gnowangerup

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

Shire of Gnowangerup

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

Shire of Gnowangerup

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



SHIRE OF GNOWANGERUP

FUNCTION/PROGRAM 7

HEALTH

(HEALTH ADMINISTRATION)

(PEST CONTROL)

(PREVENTATIVE SERVICES OTHER)

Shire of Gnowangerup

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

Shire of Gnowangerup

		PREVIOUS YEAR ADOPTED BUDGET 2016-17		PREVIOUS YEAR ACTUALS 30 JUNE 2017		Calculation Column	DRAFT BUDGET 2017-2018	
G/L	JOB	Income	Expenditure	Income	Expenditure		Income	Expenditure
PREVENTIVE SERVICES - OTHER								
OPERATING EXPENDITURE								
14002	Strategy & Governance Unit Costs	\$0	\$2,997	\$0	\$1,210	\$0	\$0	\$2,420
14002	Admin allocations	\$0	\$0	\$0	\$0	\$2,420	\$0	\$0
14032	25 McDonald St Building Maintenance	\$0	\$1,738	\$0	\$605	\$0	\$0	\$1,565
14032	Materials	\$0	\$0	\$0	\$0	\$500	\$0	\$0
14032	Pest control	\$0	\$0	\$0	\$0	\$275	\$0	\$0
14032	Annual Air Conditioner Service	\$0	\$0	\$0	\$0	\$135	\$0	\$0
14032	clean gutters	\$0	\$0	\$0	\$0	\$275	\$0	\$0
14032	Overheads	\$0	\$0	\$0	\$0	\$380	\$0	\$0
14042	25 McDonald St Building Operation	\$0	\$6,761	\$0	\$5,747	\$0	\$0	\$6,706
14042	Emergency Services Levy	\$0	\$0	\$0	\$0	\$75	\$0	\$0
14042	Water	\$0	\$0	\$0	\$0	\$2,500	\$0	\$0
14042	Depreciation	\$0	\$0	\$0	\$0	\$3,435	\$0	\$0
14042	Property Insurance	\$0	\$0	\$0	\$0	\$696	\$0	\$0
14052	Medical Centre Building Maintenance	\$0	\$2,160	\$0	\$1,703	\$0	\$0	\$1,491
14052	Materials	\$0	\$0	\$0	\$0	\$500	\$0	\$0
14052	Pest control	\$0	\$0	\$0	\$0	\$135	\$0	\$0
14052	Annual Air Conditioner Service	\$0	\$0	\$0	\$0	\$260	\$0	\$0
14052	Clean gutters	\$0	\$0	\$0	\$0	\$160	\$0	\$0
14052	Fire Equipment Servicing	\$0	\$0	\$0	\$0	\$215	\$0	\$0
14062	Medical Centre Building Operations	\$0	\$13,381	\$0	\$11,095	\$0	\$0	\$12,269
14062	Emergency Services Levy	\$0	\$0	\$0	\$0	\$75	\$0	\$0
14062	Water	\$0	\$0	\$0	\$0	\$1,820	\$0	\$0
14062	Depreciation	\$0	\$0	\$0	\$0	\$9,380	\$0	\$0
14062	Property Insurance	\$0	\$0	\$0	\$0	\$994	\$0	\$0
14112	Doctor Vehicle Expenses	\$0	\$8,500	\$0	\$5,734	\$0	\$0	\$7,000
14112	Plant Operating Costs	\$0	\$0	\$0	\$0	\$7,000	\$0	\$0
14132	Surgery IT Costs	\$0	\$4,000	\$0	\$0	\$0	\$0	\$2,000
14132	Consultant Costs	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
14132	Materials	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
14152	Medical Equipment	\$0	\$500	\$0	\$3,464	\$0	\$0	\$3,500
14152	Materials	\$0	\$0	\$0	\$0	\$3,500	\$0	\$0
14162	Other Surgery Costs	\$0	\$500	\$0	\$110	\$0	\$0	\$500
14162	Materials	\$0	\$0	\$0	\$0	\$500	\$0	\$0
14182	Practice Incentive Costs	\$0	\$132,000	\$0	\$132,000	\$0	\$0	\$132,000
14182	Locum Expenses Subsidy	\$0	\$0	\$0	\$0	\$12,000	\$0	\$0
14182	Contract Subsidy	\$0	\$0	\$0	\$0	\$120,000	\$0	\$0
Sub Total - PREVENTIVE SRVS - OP/EXP		\$0	\$172,537	\$0	\$161,668	\$169,450	\$0	\$169,450
OPERATING INCOME								
14013	Reimbursements	(\$300)	\$0	(\$297)	\$0	\$0	(\$300)	\$0
14013	Reimburse fees for hire of oxygen cylinders	\$0	\$0	\$0	\$0	(\$300)	\$0	\$0
Sub Total - PREVENTIVE SRVS - OP/INC		(\$300)	\$0	(\$297)	\$0	(\$300)	(\$300)	\$0
Total - PREVENTIVE SERVICES		(\$300)	\$172,537	(\$297)	\$161,668	\$169,150	(\$300)	\$169,450
Total - HEALTH		(\$300)	\$234,667	(\$297)	\$218,905	\$233,240	(\$300)	\$233,540



SHIRE OF GNOWANGERUP

FUNCTION/PROGRAM 8

EDUCATION & WELFARE

(OTHER EDUCATION)

(CARE OF FAMILIES & CHILDREN)

Shire of Gnowangerup

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



SHIRE OF GNOWANGERUP

FUNCTION/PROGRAM 9

HOUSING

(OTHER HOUSING)

Shire of Gnowangerup

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



SHIRE OF GNOWANGERUP

FUNCTION/PROGRAM 10

COMMUNITY AMENITIES

(SANITATION - HOUSEHOLD)

(SANITATION – OTHER)

(EFFLUENT DRAINAGE)

(PROTECTION OF ENVIRONMENT)

(TOWN PLANNING)

(OTHER COMMUNITY AMENITIES)

(URBAN STORMWATER DRAINAGE)

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2016-17		PREVIOUS YEAR ACTUALS 30 JUNE 2017		Calculation Column	DRAFT BUDGET 2017-2018		
		Income	Expenditure	Income	Expenditure		Income	Expenditure	
SANITATION - HOUSEHOLD REFUSE									
OPERATING EXPENDITURE									
24002		Strategy & Governance Unit Costs	\$0	\$20,975	\$0	\$8,467	\$0	\$0	\$16,979
24002		Admin allocations	\$0	\$0	\$0	\$0	\$16,979	\$0	\$0
24022		Refuse Collection	\$0	\$42,912	\$0	\$42,779	\$0	\$0	\$45,048
24022		Salaries & Wages	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0
24022		Materials - Domestic Refuse Collection contract	\$0	\$0	\$0	\$0	\$38,688	\$0	\$0
24022		Overheads	\$0	\$0	\$0	\$0	\$2,760	\$0	\$0
24022		Plant Operating Costs	\$0	\$0	\$0	\$0	\$1,600	\$0	\$0
24032		Refuse Site Management	\$0	\$190,020	\$0	\$77,171	\$0	\$0	\$113,410
24032	TM02	Gnowangerup Refuse Site	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24032		Salaries & Wages	\$0	\$0	\$0	\$0	\$5,500	\$0	\$0
24032		Materials - Excavator hire	\$0	\$0	\$0	\$0	\$8,000	\$0	\$0
24032		Trench compaction at Waste site	\$0	\$0	\$0	\$0	\$13,000	\$0	\$0
24032		Materials - general	\$0	\$0	\$0	\$0	\$20,000	\$0	\$0
24032		Depreciation	\$0	\$0	\$0	\$0	\$2,880	\$0	\$0
24032		Overheads	\$0	\$0	\$0	\$0	\$7,590	\$0	\$0
24032		Plant Operating Costs	\$0	\$0	\$0	\$0	\$7,500	\$0	\$0
24032	TM03	Ongerup Refuse Site	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24032		Salaries & Wages	\$0	\$0	\$0	\$0	\$4,000	\$0	\$0
24032		Materials - Excavator hire	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
24032		Materials - general	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
24032		Depreciation	\$0	\$0	\$0	\$0	\$1,630	\$0	\$0
24032		Overheads	\$0	\$0	\$0	\$0	\$5,520	\$0	\$0
24032		Plant Operating Costs	\$0	\$0	\$0	\$0	\$5,500	\$0	\$0
24032	TM04	Borden Refuse Site	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24032		Salaries & Wages	\$0	\$0	\$0	\$0	\$2,500	\$0	\$0
24032		Materials - Excavator hire	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
24032		Materials - general	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
24032		Depreciation	\$0	\$0	\$0	\$0	\$1,840	\$0	\$0
24032		Overheads	\$0	\$0	\$0	\$0	\$3,450	\$0	\$0
24032		Plant Operating Costs	\$0	\$0	\$0	\$0	\$4,500	\$0	\$0
24052		Recycling - Community Department	\$0	\$33,495	\$0	\$33,143	\$0	\$0	\$36,609
24052		Materials - Recycling collection contract	\$0	\$0	\$0	\$0	\$36,609	\$0	\$0
Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP			\$0	\$287,402	\$0	\$161,560	\$212,046	\$0	\$212,046
OPERATING INCOME									
24003		Refuse Collection Charges	(\$43,875)	\$0	(\$42,207)	\$0	\$0	(\$44,772)	\$0
24003		Refuse collection removal charges	\$0	\$0	\$0	\$0	(\$44,772)	\$0	\$0
24013		Waste Avoidance & Resource Recovery Fees	(\$133,800)	\$0	(\$131,866)	\$0	\$0	(\$133,000)	\$0
24013		Waste WARR Charges	\$0	\$0	\$0	\$0	(\$133,000)	\$0	\$0
24073		Recycling Income	(\$35,500)	\$0	(\$40,845)	\$0	\$0	(\$36,654)	\$0
24073		Recycling collection removal charges	\$0	\$0	\$0	\$0	(\$36,654)	\$0	\$0
Sub Total - SANITATION H/HOLD REFUSE OP/INC			(\$213,175)	\$0	(\$214,917)	\$0	(\$214,426)	(\$214,426)	\$0
Total - SANITATION HOUSEHOLD REFUSE			(\$213,175)	\$287,402	(\$214,917)	\$161,560	(\$2,380)	(\$214,426)	\$212,046
SANITATION OTHER									
OPERATING EXPENDITURE									
25002		Drum Muster	\$0	\$7,336	\$0	\$2,890	\$0	\$0	\$5,057
25002		Salaries & Wages	\$0	\$0	\$0	\$0	\$500	\$0	\$0
25002		Materials	\$0	\$0	\$0	\$0	\$3,000	\$0	\$0
25002		Depreciation	\$0	\$0	\$0	\$0	\$810	\$0	\$0
25002		Property Insurance Premiums	\$0	\$0	\$0	\$0	\$27	\$0	\$0
25012		Refuse Collection From Streets Works Dept	\$0	\$9,057	\$0	\$10,884	\$0	\$0	\$10,607
25012		Salaries & Wages	\$0	\$0	\$0	\$0	\$2,900	\$0	\$0
25012		Materials - Street Bin Refuse Collection contract	\$0	\$0	\$0	\$0	\$3,005	\$0	\$0
25012		Overheads	\$0	\$0	\$0	\$0	\$4,002	\$0	\$0
25012		Plant Operating Costs	\$0	\$0	\$0	\$0	\$700	\$0	\$0
25022		Oil Disposal (Wren Oil)	\$0	\$2,013	\$0	\$253	\$0	\$0	\$1,764
25022		Salaries & Wages	\$0	\$0	\$0	\$0	\$300	\$0	\$0
25022		Overheads	\$0	\$0	\$0	\$0	\$414	\$0	\$0
25022		Plant Operating Costs	\$0	\$0	\$0	\$0	\$50	\$0	\$0
25022		Materials - Oil disposal	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
Sub Total - SANITATION OTHER OP/EXP			\$0	\$18,406	\$0	\$14,027	\$17,428	\$0	\$17,428
OPERATING INCOME									
25003		Drum Muster & Oil Collection	(\$7,336)	\$0	\$0	\$0	\$0	(\$5,057)	\$0
25003		Reimbursement of Drum Muster Collection Costs	\$0	\$0	\$0	\$0	(\$5,057)	\$0	\$0
Sub Total - SANITATION OTHER OP/INC			(\$7,336)	\$0	\$0	\$0	(\$5,057)	(\$5,057)	\$0
Total - SANITATION OTHER			(\$7,336)	\$18,406	\$0	\$14,027	\$12,371	(\$5,057)	\$17,428

Shire of Gnowangerup

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

**PREVIOUS YEAR
ADOPTED BUDGET
2016-17**

**PREVIOUS YEAR
ACTUALS
30 JUNE 2017**

**Calculation
Column**

**DRAFT BUDGET
2017-2018**

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

Shire of Gnowangerup

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

Shire of Gnowangerup

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

Shire of Gnowangerup

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



SHIRE OF GNOWANGERUP

FUNCTION/PROGRAM 11

RECREATION AND CULTURE

(PUBLIC HALLS & CIVIC CENTRES)

(OTHER RECREATION)

(SWIMMING POOLS)

(LIBRARIES)

(OTHER CULTURE)

Shire of Gnowangerup

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

Shire of Gnowangerup

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

Shire of Gnowangerup

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

Shire of Gnowangerup

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

Shire of Gnowangerup

		PREVIOUS YEAR ADOPTED BUDGET 2016-17		PREVIOUS YEAR ACTUALS 30 JUNE 2017		Calculation Column	DRAFT BUDGET 2017-2018	
Details Of Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure		Income	Expenditure
G/L	JOB							
SWIMMING POOL								
OPERATING EXPENDITURE								
32002	Strategy & Governance Unit Costs	\$0	\$75,199	\$0	\$31,259	\$0	\$0	\$51,236
32002	Admin Allocations	\$0	\$0	\$0	\$0	\$51,236	\$0	\$0
32012	Administration Activity Costs	\$0	\$0	\$0	\$26,271	\$0	\$0	\$39,628
32012	Admin Allocations	\$0	\$0	\$0	\$0	\$39,628	\$0	\$0
32042	Gnowangerup Swimming Pool Staff Salaries	\$0	\$147,675	\$0	\$71,462	\$0	\$0	\$84,236
32042	Salaries & Wages - Pool Manager	\$0	\$0	\$0	\$0	\$66,551	\$0	\$0
32042	Salaries - provision for Lifeguard	\$0	\$0	\$0	\$0	\$16,043	\$0	\$0
32042	Accruals (LSL)	\$0	\$0	\$0	\$0	\$1,642	\$0	\$0
32052	Gnowangerup Swimming Pool Building Maintenance	\$0	\$8,250	\$0	\$5,006	\$0	\$0	\$6,200
32052	Materials & contracts	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
32052	Move gas bottles to new location	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32052	Fire Equipment Servicing	\$0	\$0	\$0	\$0	\$500	\$0	\$0
32052	Pest Control	\$0	\$0	\$0	\$0	\$250	\$0	\$0
32052	Materials - Window tint office at pool	\$0	\$0	\$0	\$0	\$450	\$0	\$0
32062	Gnowangerup Swimming Pool Building Operation	\$0	\$163,715	\$0	\$71,185	\$0	\$0	\$89,500
32062	Emergency Services Levy	\$0	\$0	\$0	\$0	\$75	\$0	\$0
32062	Materials & contracts	\$0	\$0	\$0	\$0	\$3,000	\$0	\$0
32062	Vending machine Lease	\$0	\$0	\$0	\$0	\$2,775	\$0	\$0
32062	Electricity	\$0	\$0	\$0	\$0	\$20,000	\$0	\$0
32062	Telephone	\$0	\$0	\$0	\$0	\$1,950	\$0	\$0
32062	Water	\$0	\$0	\$0	\$0	\$4,000	\$0	\$0
32062	Asset Depreciation	\$0	\$0	\$0	\$0	\$52,500	\$0	\$0
32062	Property Insurance	\$0	\$0	\$0	\$0	\$5,200	\$0	\$0
32072	Gnowangerup Swimming Pool Grounds Maintenance	\$0	\$38,000	\$0	\$16,347	\$0	\$0	\$24,330
32072	Salaries & Wages	\$0	\$0	\$0	\$0	\$500	\$0	\$0
32072	Contract - Garden/Mowing	\$0	\$0	\$0	\$0	\$17,830	\$0	\$0
32072	Non-Slip Coating & Silica Paint Chips	\$0	\$0	\$0	\$0	\$300	\$0	\$0
32072	Repair work - Cause of water damage to court floor	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
32072	Overheads	\$0	\$0	\$0	\$0	\$500	\$0	\$0
32072	Plant Operating Costs	\$0	\$0	\$0	\$0	\$200	\$0	\$0
32082	Gnowangerup Swimming Pool Chemicals	\$0	\$13,800	\$0	\$6,704	\$0	\$0	\$13,800
32082	Materials - Liquid Chlorine	\$0	\$0	\$0	\$0	\$9,000	\$0	\$0
32082	Materials - Acid	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
32082	Materials - Bi Carb	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
32082	Materials - Other Chemicals	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
32082	Materials - Container Deposit	\$0	\$0	\$0	\$0	\$1,800	\$0	\$0
32092	Gnowangerup Swimming Pool Minor Equipment & Servicing	\$0	\$4,200	\$0	\$4,580	\$0	\$0	\$15,300
32092	Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32092	Materials - Freight	\$0	\$0	\$0	\$0	\$100	\$0	\$0
32092	Materials - Oxy Viva Supplies	\$0	\$0	\$0	\$0	\$400	\$0	\$0
32092	Materials - RLSWA Water Reg	\$0	\$0	\$0	\$0	\$150	\$0	\$0
32092	Materials - Pool lane rope flags & poles	\$0	\$0	\$0	\$0	\$1,500	\$0	\$0
32092	Materials - Splashback for BBQ	\$0	\$0	\$0	\$0	\$300	\$0	\$0
32092	Materials - Pool Blanket Repairs	\$0	\$0	\$0	\$0	\$500	\$0	\$0
32092	Materials - General	\$0	\$0	\$0	\$0	\$10,500	\$0	\$0
32092	Asset Depreciation	\$0	\$0	\$0	\$0	\$1,850	\$0	\$0
32092	Overheads	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32132	Corporate & Community Unit Costs	\$0	\$9,700	\$0	\$7,729	\$0	\$0	\$0
32132	Consultant costs for Pool Procedures	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32132	Materials - Pool Celebration	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32142	Swimming Pool Insurances	\$0	\$3,108	\$0	\$3,107	\$0	\$0	\$3,205
32142	Workers Compensation Insurance	\$0	\$0	\$0	\$0	\$2,199	\$0	\$0
32142	Personal Accident Insurance	\$0	\$0	\$0	\$0	\$41	\$0	\$0
32142	Fidelity Guarantee Insurance	\$0	\$0	\$0	\$0	\$58	\$0	\$0
32142	Public Liability Insurance	\$0	\$0	\$0	\$0	\$907	\$0	\$0
32152	Swimming Pool Superannuation	\$0	\$11,405	\$0	\$11,113	\$0	\$0	\$11,817
32152	Superannuation - Swim Pool	\$0	\$0	\$0	\$0	\$11,817	\$0	\$0
32162	Swimming Pool Other Costs	\$0	\$15,778	\$0	\$2,689	\$0	\$0	\$15,300
32162	Protective clothing	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
32162	Conferences & Training	\$0	\$0	\$0	\$0	\$9,000	\$0	\$0
32162	Pool Promotion	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
32162	Other Employee Costs	\$0	\$0	\$0	\$0	\$300	\$0	\$0
Sub Total - SWIMMING POOL OP/EXP		\$0	\$490,830	\$0	\$257,453	\$354,552	\$0	\$354,552
OPERATING INCOME								
32003	Swimming Pool Entrance Fees	(\$15,000)	\$0	(\$24,883)	\$0	\$0	(\$20,255)	\$0
32003	General admission fees	\$0	\$0	\$0	\$0	(\$20,255)	\$0	\$0
32013	Swimming Pool Grants	(\$196,495)	\$0	(\$212,945)	\$0	\$0	(\$32,000)	\$0
32013	DSR Revitalisation Grant	\$0	\$0	\$0	\$0	(\$32,000)	\$0	\$0
32013	Lotterywest Grant - Landscaping & Outdoor spaces	\$0	\$0	\$0	\$0	\$0	\$0	\$0
32033	Contributions	(\$130,000)	\$0	(\$100,000)	\$0	\$0	\$0	\$0
32033	Capital contribution from Gnp Sports Complex - Pool	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - SWIMMING POOL OP/INC		(\$341,495)	\$0	(\$337,828)	\$0	(\$52,255)	(\$52,255)	\$0
Total - SWIMMING POOL		(\$341,495)	\$490,830	(\$337,828)	\$257,453	\$302,297	(\$52,255)	\$354,552

Shire of Gnowangerup

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

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

Shire of Gnowangerup

		PREVIOUS YEAR ADOPTED BUDGET 2016-17		PREVIOUS YEAR ACTUALS 30 JUNE 2017		Calculation Column	DRAFT BUDGET 2017-2018	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure		Income	Expenditure
G/L	JOB							
OPERATING INCOME								
35013	Gnp Library Other	(\$500)	\$0	(\$2,013)	\$0	\$0	(\$1,300)	\$0
35013	Contribution - Lego	\$0	\$0	\$0	\$0	(\$500)	\$0	\$0
35013	Book Week Grant	\$0	\$0	\$0	\$0	(\$800)	\$0	\$0
35013	Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - LIBRARIES OP/INC		(\$500)	\$0	(\$2,093)	\$0	(\$1,300)	(\$1,300)	\$0
Total - LIBRARIES		(\$500)	\$74,078	(\$2,093)	\$97,261	\$152,374	(\$1,300)	\$153,674
OTHER CULTURE								
OPERATING EXPENDITURE								
37002	Corporate & Community Unit Costs	\$0	\$16,252	\$0	\$6,538	\$0	\$0	\$11,940
37002	Admin Allocations	\$0	\$0	\$0	\$0	\$11,940	\$0	\$0
37032	Old Gnowangerup Police Station & Gaol Building Maintenance	\$0	\$500	\$0	\$125	\$0	\$0	\$500
37032	Materials -	\$0	\$0	\$0	\$0	\$500	\$0	\$0
37042	Old Gnowangerup Gaol Building Operation	\$0	\$6,591	\$0	\$6,097	\$0	\$0	\$7,086
37042	Emergency Services Levy	\$0	\$0	\$0	\$0	\$75	\$0	\$0
37042	Electricity	\$0	\$0	\$0	\$0	\$190	\$0	\$0
37042	Water	\$0	\$0	\$0	\$0	\$20	\$0	\$0
37042	Depreciation	\$0	\$0	\$0	\$0	\$5,780	\$0	\$0
37042	Property Insurance	\$0	\$0	\$0	\$0	\$1,021	\$0	\$0
37062	Borden Arts & Crafts Building Operation	\$0	\$1,452	\$0	\$568	\$0	\$0	\$0
37062	Property Insurance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37072	Ongerup Community Centre Building Maintenance	\$0	\$2,000	\$0	\$1,130	\$0	\$0	\$2,000
37072	Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37072	Materials & contracts	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0
37082	Ongerup Community Centre Building Operation	\$0	\$11,161	\$0	\$10,235	\$0	\$0	\$12,580
37082	Emergency Services Levy	\$0	\$0	\$0	\$0	\$75	\$0	\$0
37082	Carpet cleaning	\$0	\$0	\$0	\$0	\$350	\$0	\$0
37082	Pest Control	\$0	\$0	\$0	\$0	\$260	\$0	\$0
37082	Gutter Cleaning	\$0	\$0	\$0	\$0	\$250	\$0	\$0
37082	Electricity	\$0	\$0	\$0	\$0	\$900	\$0	\$0
37082	Water	\$0	\$0	\$0	\$0	\$350	\$0	\$0
37082	Asset Depreciation	\$0	\$0	\$0	\$0	\$9,500	\$0	\$0
37082	Property Insurance	\$0	\$0	\$0	\$0	\$895	\$0	\$0
37112	Gnp Historic Centre Building Maintenance	\$0	\$1,620	\$0	\$120	\$0	\$0	\$1,620
37112	Pest Control	\$0	\$0	\$0	\$0	\$120	\$0	\$0
37112	Materials & contracts	\$0	\$0	\$0	\$0	\$1,500	\$0	\$0
37122	Gnp Historic Centre Building Operation	\$0	\$4,276	\$0	\$3,881	\$0	\$0	\$4,266
37122	Emergency Services Levy	\$0	\$0	\$0	\$0	\$75	\$0	\$0
37122	Fire Extinguisher Service	\$0	\$0	\$0	\$0	\$60	\$0	\$0
37122	Electricity	\$0	\$0	\$0	\$0	\$200	\$0	\$0
37122	Water	\$0	\$0	\$0	\$0	\$300	\$0	\$0
37122	Asset Depreciation	\$0	\$0	\$0	\$0	\$3,325	\$0	\$0
37122	Property Insurance	\$0	\$0	\$0	\$0	\$306	\$0	\$0
37132	Ongerup Museum Building Operation	\$0	\$5,427	\$0	\$6,356	\$0	\$0	\$6,761
37132	Emergency Services Levy	\$0	\$0	\$0	\$0	\$75	\$0	\$0
37132	Materials & contracts	\$0	\$0	\$0	\$0	\$250	\$0	\$0
37132	Electricity	\$0	\$0	\$0	\$0	\$300	\$0	\$0
37132	Water	\$0	\$0	\$0	\$0	\$270	\$0	\$0
37132	Asset Depreciation	\$0	\$0	\$0	\$0	\$4,965	\$0	\$0
37132	Property Insurance	\$0	\$0	\$0	\$0	\$901	\$0	\$0
37212	Heritage Trail Plan Implementation	\$0	\$37,163	\$0	\$37,007	\$0	\$0	\$5,600
37212	Materials - Project Coordinator	\$0	\$0	\$0	\$0	\$4,800	\$0	\$0
37212	Materials - Freight Costs	\$0	\$0	\$0	\$0	\$800	\$0	\$0
37222	Heritage Strategy & Municipal Inventory	\$0	\$22,628	\$0	\$0	\$0	\$0	\$7,000
37222	Thematic Framework	\$0	\$0	\$0	\$0	\$7,000	\$0	\$0
37232	Heritage Tractor Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37232	Paint Tractor	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37252	Loss on Disposal of Asset	\$0	\$0	\$0	\$27,935	\$0	\$0	\$0
37252	Loss on Asset Disposal	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER CULTURE OP/EXP		\$0	\$109,070	\$0	\$99,992	\$59,353	\$0	\$59,353
OPERATING INCOME								
37023	Reimbursements/ Donations	(\$426)	\$0	(\$3,111)	\$0	\$0	\$0	\$0
37023	Contributions - Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
37043	Government Grants	(\$8,876)	\$0	\$0	\$0	\$0	\$0	\$0
37073	Lottery West Grant	(\$22,618)	\$0	(\$16,045)	\$0	\$0	\$0	\$0
37073	Grant for heritage trail plan implementation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER CULTURE OP/INC		(\$31,920)	\$0	(\$19,156)	\$0	\$0	\$0	\$0
Total - OTHER CULTURE		(\$31,920)	\$109,070	(\$19,156)	\$99,992	\$59,353	\$0	\$59,353
Total - RECREATION AND CULTURE		(\$389,415)	\$1,540,691	(\$386,047)	\$1,227,789	\$1,365,251	(\$54,955)	\$1,420,206



SHIRE OF GNOWANGERUP

FUNCTION/PROGRAM 12

TRANSPORT

(MAINTENANCE OF ROADS/STREETS)

(TRAFFIC CONTROL)

(AERODROMES)

Shire of Gnowangerup

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

Shire of Gnowangerup

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



SHIRE OF GNOWANGERUP

FUNCTION/PROGRAM 13

ECONOMIC SERVICES

(TOURISM & AREA PROMOTION)

(BUILDING CONTROL)

(SALEYARDS & MARKETS)

(ECONOMIC DEVELOPMENT)

(PUBLIC UTILITY SERVICES)

Shire of Gnowangerup

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

Shire of Gnowangerup

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

**PREVIOUS YEAR
ADOPTED BUDGET
2016-17**

**PREVIOUS YEAR
ACTUALS
30 JUNE 2017**

**Calculation
Column**

**DRAFT BUDGET
2017-2018**

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



FUNCTION/PROGRAM 14

OTHER PROPERTY & SERVICES

(PRIVATE WORKS)

(PUBLIC WORKS OVERHEADS)

(PLANT OPERATION COSTS)

(MATERIALS & STOCK)

(SALARIES & WAGES)

(ADMINISTRATION)

(UNCLASSIFIED)

Shire of Gnowangerup

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

Shire of Gnowangerup

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

PREVIOUS YEAR
ADOPTED BUDGET
2016-17

PREVIOUS YEAR
ACTUALS
30 JUNE 2017

Calculation
Column

DRAFT BUDGET
2017-2018

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

Shire of Gnowangerup

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

**PREVIOUS YEAR
ADOPTED BUDGET
2016-17**

**PREVIOUS YEAR
ACTUALS
30 JUNE 2017**

**Calculation
Column**

**DRAFT BUDGET
2017-2018**

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

Shire of Gnowangerup

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

**PREVIOUS YEAR
ADOPTED BUDGET
2016-17**

**PREVIOUS YEAR
ACTUALS
30 JUNE 2017**

**Calculation
Column**

**DRAFT BUDGET
2017-2018**

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

Shire of Gnowangerup

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

Shire of Gnowangerup

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

Shire of Gnowangerup

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

**PREVIOUS YEAR
ADOPTED BUDGET
2016-17**

**PREVIOUS YEAR
ACTUALS
30 JUNE 2017**

**Calculation
Column**

**DRAFT BUDGET
2017-2018**

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



SHIRE OF GNOWANGERUP

CAPITAL EXPENDITURE

RESERVE TRANSFERS

SURPLUS CARRIED FORWARD

LOAN PRINCIPAL REPAYMENTS

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2016-17		PREVIOUS YEAR ACTUALS 30 JUNE 2017		Calculation Column	DRAFT BUDGET 2017-2018	
		Income	Expenditure	Income	Expenditure		Income	Expenditure
TRANSFERS TO/FROM RESERVES								
EXPENDITURE								
95001	Transfers To Reserve Funds - (Inc Interest Earned)	\$0	\$157,000	\$0	\$182,912	\$0	\$0	\$516,057
95001	Interest on Reserve Accounts	\$0	\$0	\$0	\$0	\$27,000	\$0	\$0
95001	Tfr to Land Development Reserve	\$0	\$0	\$0	\$0	\$63,557	\$0	\$0
95001	Tfr to Ongerup Effluent System Reserve	\$0	\$0	\$0	\$0	\$10,000	\$0	\$0
95001	Tfr to Swimming Pool Reserve (Asset Replacement Prov)	\$0	\$0	\$0	\$0	\$56,000	\$0	\$0
95001	Tfr to Plant Reserve	\$0	\$0	\$0	\$0	\$210,000	\$0	\$0
95001	Tfr to Computer Equipment Reserve	\$0	\$0	\$0	\$0	\$30,000	\$0	\$0
95001	Tfr to Gnp Liquid Waste Facility Reserve	\$0	\$0	\$0	\$0	\$9,500	\$0	\$0
95001	Tfr to LSL Reserve	\$0	\$0	\$0	\$0	\$60,000	\$0	\$0
95001	Tfr to Future Fund Reserve	\$0	\$0	\$0	\$0	\$50,000	\$0	\$0
Sub Total - TRANSFER TO OTHER COUNCIL FUNDS		\$0	\$157,000	\$0	\$182,912	\$516,057	\$0	\$516,057
INCOME								
95002	Transfer from Reserve Fund	(\$351,148)	\$0	(\$76,379)	\$0	\$0	(\$507,588)	\$0
95002	Transfer from Ongerup Effluent Reserve	\$0	\$0	\$0	\$0	(\$80,000)	\$0	\$0
95002	Transfer from Land Dev & Build Maint Reserve - Land Development Costs - Landmark Land, Cuneo Way, LandCorp	\$0	\$0	\$0	\$0	(\$427,588)	\$0	\$0
95002	Transfer from Plant Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total - TRANSFER FROM OTHER COUNCIL FUNDS		(\$351,148)	\$0	(\$76,379)	\$0	(\$507,588)	(\$507,588)	\$0
Total - FUND TRANSFER		(\$351,148)	\$157,000	(\$76,379)	\$182,912	\$8,469	(\$507,588)	\$516,057
000000 (Surplus) / Deficit - Carried Forward		(\$716,000)	\$0	(\$754,795)	\$0	(\$1,648,385)	(\$1,648,385)	\$0
Sub Total - SURPLUS C/FWD		(\$716,000)	\$0	(\$754,795)	\$0	(\$1,648,385)	(\$1,648,385)	\$0
Total - SURPLUS		(\$716,000)	\$0	(\$754,795)	\$0	(\$1,648,385)	(\$1,648,385)	\$0
LONG TERM LOANS								
Sub Total - LOAN ADVANCES		\$0	\$0	\$0	\$0	\$0	\$0	\$0
INCOME								
Sub Total - LONG TERM LOANS		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total - DEFERRED ASSETS		\$0	\$0	\$0	\$0	\$0	\$0	\$0
LIABILITY LOANS								
EXPENDITURE								
80004	Principal On Loans	\$0	\$185,607	\$0	\$234,924	\$0	\$0	\$163,109
80004	Principal On Loans - Loan 270	\$0	\$0	\$0	\$0	\$13,092	\$0	\$0
80004	Principal On Loans - Loan 273	\$0	\$0	\$0	\$0	\$15,153	\$0	\$0
80004	Principal On Loans - Loan 275	\$0	\$0	\$0	\$0	\$18,244	\$0	\$0
80004	Principal On Loans - Loan 276	\$0	\$0	\$0	\$0	\$8,108	\$0	\$0
80004	Principal On Loans - Loan 277	\$0	\$0	\$0	\$0	\$77,332	\$0	\$0
80004	Principal On Loans - Loan 278	\$0	\$0	\$0	\$0	\$15,742	\$0	\$0
80004	Principal On Loans - Loan 279	\$0	\$0	\$0	\$0	\$15,438	\$0	\$0
Sub Total - LOAN REPAYMENTS		\$0	\$185,607	\$0	\$234,924	\$163,109	\$0	\$163,109
INCOME								
80015	Principal Repaid - Self Supporting Loans	(\$29,306)	\$0	\$0	\$0	\$0	(\$26,352)	\$0
80015	Principal On Loans - Loan 275	\$0	\$0	\$0	\$0	(\$18,244)	\$0	\$0
80015	Principal On Loans - Loan 276	\$0	\$0	\$0	\$0	(\$8,108)	\$0	\$0
Sub Total - LOANS RAISED		(\$29,306)	\$0	\$0	\$0	(\$26,352)	(\$26,352)	\$0
Total - NON CURRENT LIABILITIES		(\$29,306)	\$185,607	\$0	\$234,924	\$136,757	(\$26,352)	\$163,109
000000 Depreciation Written Back		\$0	(\$2,656,214)	\$0	(\$2,262,697)	(\$2,480,475)	\$0	(\$2,480,475)
000000 Book Value of Assets Sold Written Back		\$0	(\$187,000)	\$0	\$0	(\$142,000)	\$0	(\$142,000)
000000 Profit/Loss on Sale of Asset Written Back		\$0	\$0	\$0	(\$59,341)	\$0	\$0	\$0
000000 Long Service Leave - Non Cash		\$0	(\$48,766)	\$0	\$739	(\$47,144)	\$0	(\$47,144)
000000 Deferred Pensioner Rates		\$0	\$0	\$0	\$12,510	\$0	\$0	\$0
Sub Total - DEPRECIATION WRITTEN BACK		\$0	(\$2,891,980)	\$0	(\$2,308,789)	(\$2,669,619)	\$0	(\$2,669,619)
Total - DEPRECIATION		\$0	(\$2,891,980)	\$0	(\$2,308,789)	(\$2,669,619)	\$0	(\$2,669,619)



SHIRE OF GNOWANGERUP

CAPITAL EXPENDITURE

FURNITURE & EQUIPMENT

Shire of Gnowangerup

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



SHIRE OF GNOWANGERUP

CAPITAL EXPENDITURE

LAND & BUILDINGS

Shire of Gnowangerup

		PREVIOUS YEAR ADOPTED BUDGET 2016-17		PREVIOUS YEAR ACTUALS 30 JUNE 2017		Calculation Column	DRAFT BUDGET 2017-2018	
G/L	JOB	Income	Expenditure	Income	Expenditure		Income	Expenditure
LAND AND BUILDINGS								
HEALTH								
EXPENDITURE								
14004	25 McDonald St Building Capital Expenses	\$0	\$2,000	\$0	\$3,540	\$0	\$0	\$5,132
14004	Asset Management Renewals	\$0	\$0			\$3,132	\$0	\$0
14004	Replace Flooring	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$2,000	\$0	\$3,540	\$5,132	\$0	\$5,132
TOTAL - HEALTH		\$0	\$2,000	\$0	\$3,540	\$5,132	\$0	\$5,132
LAND AND BUILDINGS								
HOUSING								
EXPENDITURE								
23024	20 McDonald St Renewals	\$0	\$21,500	\$0	\$21,442	\$0	\$0	\$0
23024	Retaining wall and new fence	\$0	\$0	\$0	\$0	\$0	\$0	\$0
23034	4 Grocock Street Renewals	\$0	\$0	\$0	\$3,080		\$0	\$12,000
23034	Replace carpet Flooring			\$0	\$0	\$12,000	\$0	\$0
23034	Replace guttering	\$0	\$0	\$0	\$0	\$0	\$0	\$0
57014	9 Yougenup Road Renewals	\$0	\$25,000	\$0	\$19,417		\$0	\$0
57014	Renew ensuite bathroom	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$46,500	\$0	\$43,939	\$12,000	\$0	\$12,000
Total - HOUSING		\$0	\$46,500	\$0	\$43,939	\$12,000	\$0	\$12,000
LAND AND BUILDINGS								
COMMUNITY AMENITIES								
EXPENDITURE								
29004	Purchase of Land	\$0	\$0	\$0	\$0	\$0	\$0	\$115,000
29004	Contrib - Landcorp Development of old School Oval	\$0	\$0	\$0	\$0	\$65,000	\$0	\$0
29004	Purchase vacant lots abandoned - Bell St	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
29004	Conversion of Crown Reserve to Freehold Title (Old Ong Police Station)	\$0	\$0	\$0	\$0	\$15,000	\$0	\$0
29004	Materials - Conversion of land to Freehold title (CEO & Mechanics Houses)	\$0	\$0	\$0	\$0	\$30,000	\$0	\$0
29024	Land Development	\$0	\$300,000	\$0	\$25,212		\$0	\$312,588
29024	Contribution to Landcorp - Industrial Land Dev	\$0	\$0			\$37,800	\$0	\$0
29024	Materials	\$0	\$0	\$0	\$0	\$274,788	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$300,000	\$0	\$25,212	\$427,588	\$0	\$427,588
Total - COMMUNITY AMENITIES		\$0	\$300,000	\$0	\$25,212	\$427,588	\$0	\$427,588
LAND AND BUILDINGS								
RECREATION AND CULTURE								
EXPENDITURE								
32004	Swimming Pool Construction	\$0	\$283,525	\$0	\$306,385	\$0	\$0	\$6,000
32004	Fix drainage issues	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
32004	Storage Shed	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
31004	Yougenup Community Centre	\$0	\$0	\$0	\$0		\$0	\$1,260
31004	Blinds for library area	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31004	Blinds for CRC Office	\$0	\$0	\$0	\$0	\$0	\$0	\$0
31004	Blinds for Conference Room	\$0	\$0	\$0	\$0	\$1,260	\$0	\$0
31024	Gnp Town Hall Capital	\$0	\$0	\$0	\$0		\$0	\$595
31024	All Areas - Replace Incandescent Light Fittings	\$0	\$0	\$0	\$0	\$595	\$0	\$0
32024	Old Swimming Pool Redevelopment	\$0	\$10,000	\$0	\$0		\$0	\$30,000
32024	Redevelopment of site - faciliation of consultation/works	\$0	\$0	\$0	\$0	\$30,000	\$0	\$0
32024	Decommission old pool	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33214	Gnowangerup Bowling Club Capital	\$0	\$0	\$0	\$0		\$0	\$124
33214	Asset Management Renewals	\$0	\$0	\$0	\$0	\$124	\$0	\$0
33114	Gnowangerup Sporting Complex	\$0	\$25,000	\$0	\$24,999		\$0	\$9,240
33114	Asset Management Renewals	\$0	\$0			\$240	\$0	\$0
33114	Replace Flooring damaged by water	\$0	\$0	\$0	\$0	\$9,000	\$0	\$0
33114	Refinish floor include sanding	\$0	\$0	\$0	\$0	\$0	\$0	\$0
33194	Demolish old Art/Craft Shed Borden	\$0	\$20,000	\$0	\$19,321		\$0	\$0
33194	Materials	\$0	\$0	\$0	\$0	\$0	\$0	\$0
36004	Old Gnowangerup Gaol Renewals	\$0	\$10,000	\$0	\$10,000		\$0	\$0
36004	Materials	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$348,525	\$0	\$360,705	\$47,219	\$0	\$47,219
Total - RECREATION AND CULTURE		\$0	\$348,525	\$0	\$360,705	\$47,219	\$0	\$47,219

Shire of Gnowangerup

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

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



CAPITAL EXPENDITURE

PLANT & EQUIPMENT

Shire of Gnowangerup

		PREVIOUS YEAR ADOPTED BUDGET 2016-17		PREVIOUS YEAR ACTUALS 30 JUNE 2017		Calculation Column	DRAFT BUDGET 2017-2018	
G/L	JOB	Income	Expenditure	Income	Expenditure		Income	Expenditure
PLANT AND EQUIPMENT HEALTH								
EXPENDITURE								
14044	Doctors Vehicle	\$0	\$55,000	\$0	\$35,636	\$0	\$0	\$0
14044	Replace GN006	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$55,000	\$0	\$35,636	\$0	\$0	\$0
Total - HEALTH		\$0	\$55,000	\$0	\$35,636	\$0	\$0	\$0
PLANT AND EQUIPMENT RECREATION AND CULTURE								
EXPENDITURE								
32204	Purchase Solar Sump Pump	\$0	\$0	\$0	\$95	\$0	\$0	\$0
32204	Solar Pump for sump GNP Complex			\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$95	\$0	\$0	\$0
Total - RECREATION AND CULTURE		\$0	\$0	\$0	\$95	\$0	\$0	\$0
PLANT AND EQUIPMENT TRANSPORT								
EXPENDITURE								
40364	Purchase Construction Tip Truck GN.007	\$0	\$65,000	\$0	\$63,818		\$0	\$0
40364	Replace construction Tip Truck GN007	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40184	Purchase Tip Truck GN.0038	\$0	\$0				\$0	\$52,000
40184	Replace Tip Truck GN.0038	\$0	\$0			\$52,000	\$0	\$0
40464	Minor Plant Purchases	\$0	\$0	\$0	\$4,402		\$0	\$20,000
40464	Replace minor plant items	\$0	\$0	\$0	\$0	\$20,000	\$0	\$0
40084	Purchase of Utility (GN.010)	\$0	\$39,000	\$0	\$36,624		\$0	\$0
40084	Replacement Utility	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40194	Purchase of Utility (GN.0036)	\$0	\$0	\$0	\$0		\$0	\$38,000
40194	Replacement Utility GN.0036	\$0	\$0	\$0	\$0	\$38,000	\$0	\$0
40414	Purchase of Utility (GN.0051)	\$0	\$0	\$0	\$0		\$0	\$38,000
40414	Replacement Utility GN.0051	\$0	\$0	\$0	\$0	\$38,000	\$0	\$0
40354	Purchase of Utility GN.003	\$0	\$37,000	\$0	\$35,046		\$0	\$0
40354	Replacement Utility	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40374	Purchase of Utility GN.0016	\$0	\$36,000	\$0	\$34,934		\$0	\$0
40374	Replacement Utility GN.0016	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40034	Purchase of Utility GN.0046	\$0	\$36,000	\$0	\$34,934		\$0	\$0
40034	Purchase of new Utility GN0.0046	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40474	Purchase Skid Steer Loader	\$0	\$0	\$0	\$0		\$0	\$185,000
40474	Purchase new skid steer loader	\$0	\$0	\$0	\$0	\$185,000	\$0	\$0
40484	Purchase Trailer for SSL Attachments	\$0	\$0	\$0	\$0		\$0	\$25,000
40484	Purchase new SSL Trailer for Attachments	\$0	\$0	\$0	\$0	\$25,000	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$213,000	\$0	\$209,757	\$358,000	\$0	\$358,000
Total - TRANSPORT		\$0	\$213,000	\$0	\$209,757	\$358,000	\$0	\$358,000
PLANT AND EQUIPMENT OTHER PROPERTY & SERVICES								
CAPITAL EXPENDITURE								
40014	CEO Vehicle	\$0	\$85,000	\$0	\$0	\$0	\$0	\$0
40154	DCEO Vehicle	\$0	\$55,000	\$0	\$55,455	\$0	\$0	\$0
40154	Replace DCEO Vehicle GN001	\$0	\$0	\$0	\$0	\$0	\$0	\$0
40164	MCS Vehicle	\$0	\$55,000	\$0	\$38,129	\$0	\$0	\$0
40164	Replace MCS Vehicle GN.002	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$195,000	\$0	\$93,584	\$0	\$0	\$0
Total - ECONOMIC SERVICES		\$0	\$195,000	\$0	\$93,584	\$0	\$0	\$0
Total - PLANT AND EQUIPMENT		\$0	\$463,000	\$0	\$339,072	\$358,000	\$0	\$358,000



SHIRE OF GNOWANGERUP

CAPITAL EXPENDITURE

ROAD INFRASTRUCTURE

Shire of Gnowangerup

G/L JOB		PREVIOUS YEAR ADOPTED BUDGET 2016-17		PREVIOUS YEAR ACTUALS 30 JUNE 2017		Calculation Column	DRAFT BUDGET 2017-2018	
		And Type Of Activities Within The Programme						
		Income	Expenditure	Income	Expenditure		Income	Expenditure
ROAD INFRASTRUCTURE								
ROAD CONSTRUCTION								
38014	Roads To Recovery Projects	\$0	\$666,605	\$0	\$655,700		\$0	\$577,135
38014 RR146	Borden-Bremer Bay Road Reseal	\$0	\$0	\$0	\$0		\$0	\$0
38014 RR146	Materials	\$0	\$0	\$0	\$0	\$174,840	\$0	\$0
38014 RR100	Nightwell Rd Gravel Sheet	\$0	\$0	\$0	\$0		\$0	\$0
38014 RR100	Salaries & Wages	\$0	\$0	\$0	\$0	\$26,500	\$0	\$0
38014 RR100	Materials	\$0	\$0	\$0	\$0	\$30,200	\$0	\$0
38014 RR100	Overheads	\$0	\$0	\$0	\$0	\$34,520	\$0	\$0
38014 RR100	Plant Operating costs	\$0	\$0	\$0	\$0	\$50,200	\$0	\$0
38014 RR002	Ongerup-Pingrup Road Reseal and Widen	\$0	\$0	\$0	\$0		\$0	\$0
38014 RR002	Materials	\$0	\$0	\$0	\$0	\$260,875	\$0	\$0
38004	Regional Road Group Projects	\$0	\$405,000	\$0	\$406,002		\$0	\$114,000
38004 RG003	Tieline Road Reseal	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38004 RG003	Materials	\$0	\$0	\$0	\$0	\$114,000	\$0	\$0
38004 RG002	Ongerup-Pingrup RD (SLK 19.70-21.70)	\$0	\$0	\$0	\$0		\$0	\$0
38004 RG002	Materials	\$0	\$0	\$0	\$0	\$0	\$0	\$0
38104	Municipal Road Construction Projects	\$0	\$0	\$0	\$0		\$0	\$198,466
38104	Road Reseals	\$0	\$0	\$0	\$0		\$0	\$0
38104 RS002	Ongerup Pingrup Rd	\$0	\$0	\$0	\$0		\$0	\$0
38104 RS002	Materials	\$0	\$0	\$0	\$0	\$106,000	\$0	\$0
38104 RS020	Aylmore St Reseal	\$0	\$0	\$0	\$0		\$0	\$0
38104 RS020	Materials	\$0	\$0	\$0	\$0	\$11,975	\$0	\$0
38104 RS026	Quinn St Reseal	\$0	\$0	\$0	\$0		\$0	\$0
38104 RS026	Materials	\$0	\$0	\$0	\$0	\$8,958	\$0	\$0
38104 RS025	Cecil Street Reseal	\$0	\$0	\$0	\$0		\$0	\$0
38104 RS025	Materials	\$0	\$0	\$0	\$0	\$18,847	\$0	\$0
38104 RS084	Airport Road Reseal	\$0	\$0	\$0	\$0		\$0	\$0
38104 RS084	Materials	\$0	\$0	\$0	\$0	\$52,686	\$0	\$0
38094	Council Road Program	\$0	\$583,376	\$0	\$518,955		\$0	\$328,034
38094 GS005	Boxwood Hill Ongerup Rd Repair Failed Section Slk 11.76-15.79	\$0	\$0	\$0	\$0		\$0	\$0
38094 GS005	Materials	\$0	\$0	\$0	\$0	\$186,494	\$0	\$0
38094 GS004	Toompup South Gravel Resheet 200mm 4klm	\$0	\$0	\$0	\$0		\$0	\$0
38094 GS004	Salaries & Wages	\$0	\$0	\$0	\$0	\$26,560	\$0	\$0
38094 GS004	Materials	\$0	\$0	\$0	\$0	\$30,260	\$0	\$0
38094 GS004	Overheads	\$0	\$0	\$0	\$0	\$34,520	\$0	\$0
38094 GS004	Plant Operating costs	\$0	\$0	\$0	\$0	\$50,200	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$1,654,981	\$0	\$1,580,657	\$1,217,635	\$0	\$1,217,635
Total - ROADS		\$0	\$1,654,981	\$0	\$1,580,657	\$1,217,635	\$0	\$1,217,635
Total - INFRASTRUCTURE ASSETS ROAD RESERVES		\$0	\$1,654,981	\$0	\$1,580,657	\$1,217,635	\$0	\$1,217,635



SHIRE OF GNOWANGERUP

CAPITAL EXPENDITURE

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

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2016-17		PREVIOUS YEAR ACTUALS 30 JUNE 2017		Calculation Column	DRAFT BUDGET 2017-2018		
		Income	Expenditure	Income	Expenditure		Income	Expenditure	
FOOTPATHS									
38304	PC01	Footpath Construction/Renewal	\$0	\$5,000	\$0	\$2,875	\$0	\$0	\$5,000
38304		Salaries & Wages	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
38304		Materials	\$0	\$0	\$0	\$0	\$2,500	\$0	\$0
38304		Overheads	\$0	\$0	\$0	\$0	\$800	\$0	\$0
38304		Plant Operating costs	\$0	\$0	\$0	\$0	\$700	\$0	\$0
Sub Total - CAPITAL WORKS			\$0	\$5,000	\$0	\$2,875	\$5,000	\$0	\$5,000
Total - TRANSPORT - FOOTPATHS			\$0	\$5,000	\$0	\$2,875	\$5,000	\$0	\$5,000
Total - FOOTPATH ASSETS			\$0	\$5,000	\$0	\$2,875	\$5,000	\$0	\$5,000
AIRPORT									
43004		Airstrip Capital Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$5,000
43004		Materials - Line marking			\$0	\$0	\$5,000	\$0	\$0
Sub Total - CAPITAL WORKS			\$0	\$0	\$0	\$0	\$5,000	\$0	\$5,000
Total - TRANSPORT - AERODROMES			\$0	\$0	\$0	\$0	\$5,000	\$0	\$5,000
Total - AERODROME ASSETS			\$0	\$0	\$0	\$0	\$5,000	\$0	\$5,000
DRAINAGE									
38404		Drainage Renewals	\$0	\$5,000	\$0	\$4,203	\$0	\$0	\$5,000
38404		Materials	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
Sub Total - CAPITAL WORKS			\$0	\$5,000	\$0	\$4,203	\$5,000	\$0	\$5,000
Total - TRANSPORT - DRAINAGE			\$0	\$5,000	\$0	\$4,203	\$5,000	\$0	\$5,000
Total - DRAINAGE ASSETS			\$0	\$5,000	\$0	\$4,203	\$5,000	\$0	\$5,000
SEWERAGE									
26014		Ongerup Waste Water Ponds	\$0	\$150,000	\$0	\$143,702	\$0	\$0	\$100,000
26014		Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26014		Replacement of Waste Water Infrastructure Assets	\$0	\$0	\$0	\$0	\$100,000	\$0	\$0
26014		Overheads	\$0	\$0	\$0	\$0	\$0	\$0	\$0
26014		Plant Operating costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS			\$0	\$150,000	\$0	\$143,702	\$100,000	\$0	\$100,000
Total - COMMUNITY AMENITIES - SEWERAGE			\$0	\$150,000	\$0	\$143,702	\$100,000	\$0	\$100,000
Total - SEWERAGE ASSETS			\$0	\$150,000	\$0	\$143,702	\$100,000	\$0	\$100,000
PARKS & OVALS									
33174		Community Park Capital	\$0	\$0	\$0	\$0	\$0	\$0	\$5,900
33174		Replace Shade Sail Cloth x 2	\$0	\$0	\$0	\$0	\$4,400	\$0	\$0
33174		Replace bent pole	\$0	\$0	\$0	\$0	\$1,500	\$0	\$0
33174		Gnp, Ongerup, Borden Main Streets Renewal	\$0	\$9,000	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS			\$0	\$9,000	\$0	\$0	\$5,900	\$0	\$5,900
Total - PARKS & OVALS			\$0	\$9,000	\$0	\$0	\$5,900	\$0	\$5,900
Total - INFRASTRUCTURE ASSETS - PARKS & OVALS			\$0	\$9,000	\$0	\$0	\$5,900	\$0	\$5,900
INFRASTRUCTURE - SOLID WASTE									
COMMUNITY AMENITIES									
24004		Ongerup Landfill	\$0	\$10,000	\$0	\$9,299	\$0	\$0	\$0
24004		Materials - Fencing & bin site	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24014		Borden Landfill & Transfer Station Construction	\$0	\$10,000	\$0	\$11,994	\$0	\$0	\$0
24014		Rehabilitation works	\$0	\$0	\$0	\$0	\$0	\$0	\$0
24024		Gnp Landfill Site	\$0	\$25,000	\$0	\$7,469	\$0	\$0	\$0
24024		Rehabilitation works	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS			\$0	\$45,000	\$0	\$28,761	\$0	\$0	\$0
Total - COMMUNITY AMENITIES			\$0	\$45,000	\$0	\$28,761	\$0	\$0	\$0
Total - INFRASTRUCTURE ASSETS - SOLID WASTE			\$0	\$45,000	\$0	\$28,761	\$0	\$0	\$0



SHIRE OF GNOWANGERUP

CAPITAL EXPENDITURE

OTHER INFRASTRUCTURE

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2016-17		PREVIOUS YEAR ACTUALS 30 JUNE 2017		Calculation Column	DRAFT BUDGET 2017-2018	
		Income	Expenditure	Income	Expenditure		Income	Expenditure
ECONOMIC SERVICES								
46014	Street Banners & Banner Poles						\$0	\$3,000
46014	Replace Banners					\$3,000	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$0	\$3,000	\$0	\$3,000
Total - ECONOMIC SERVICES		\$0	\$0	\$0	\$0	\$3,000	\$0	\$3,000
Total - INFRASTRUCTURE ASSETS - OTHER		\$0	\$45,000	\$0	\$28,761	\$3,000	\$0	\$3,000
GRAND TOTALS		(\$8,215,967)	\$8,215,967	(\$10,633,964)	\$9,064,201	(\$0)	(\$14,167,428)	\$14,167,428

SCHEDULE OF FEES AND CHARGES 2017-2018

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

SCHEDULE OF FEES AND CHARGES 2017-2018

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

SCHEDULE OF FEES AND CHARGES 2017-2018

Description of Fee/Charge	Basis of Fee	GST	17/18 Amount (Ex GST)	17/18 GST (if Applicable)	17/18 TOTAL AMOUNT (Includes GST, where applicable)
(6) Determining an initial application for approval of a home occupation where the home occupation has not commenced	Planning & Dev Regs 2009	N	\$222.00	0.00	\$222.00
(7) Determining an initial application for approval of a home occupation where the home occupation has commenced	Planning & Dev Regs 2009	N	The fee in item (6) plus, by way of penalty, twice that fee	0.00	The fee in item (6) plus, by way of penalty, twice that fee
(8) Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires	Planning & Dev Regs 2009	N	\$73.00	0.00	\$73.00
(9) Determining an application for the renewal of an approval of home occupation where the application is made after the approval has expired	Planning & Dev Regs 2009	N	The fee in item (8) plus, by way of penalty, twice that fee	0.00	The fee in item (8) plus, by way of penalty, twice that fee
(10) Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item (1) does not apply, where the change or the alteration, extension or change has not commenced or been carried out	Planning & Dev Regs 2009	N	\$295.00	0.00	\$295.00
(11) Determining an application for change of use or for alteration or extension or change of a non-conforming use to which item (2) does not apply, where the change or the alteration, extension or change has commenced or been carried out	Planning & Dev Regs 2009	N	The fee in item (10) plus, by way of penalty, twice that fee	0.00	The fee in item (10) plus, by way of penalty, twice that fee
(12) Providing a zoning certificate	Planning & Dev Regs 2009	N	\$73.00	0.00	\$73.00
(13) Replying to a property settlement questionnaire	Planning & Dev Regs 2009	N	\$73.00	0.00	\$73.00
(14) Providing written planning advice	Planning & Dev Regs 2009	N	\$73.00	0.00	\$73.00
Part 2 - Scheme Amendments & Structure Plans					
Shire Planner	Planning & Dev Regs 2009	N	\$88.00 per hour	0.00	\$88.00 per hour
Other staff eg Environmental Health Officer	Planning & Dev Regs 2009	N	\$36.86 per hour	0.00	\$36.36 per hour
Secretary/Administrative Clerk	Planning & Dev Regs 2009	N	\$30.20 per hour	0.00	\$30.20 per hour
Other Town Planning Fees and Charges					
Copy of Scheme	Council	Y	25.77	2.58	\$ 28.35
Sign Applications - Compliant with Council Policy	Council	N	31.00	0.00	\$ 31.00
Sign Applications -Non Compliant with Council Policy	Council	N	105.00	0.00	\$ 105.00
Directional Signs	Council	Y	at cost	10%	at cost plus GST
Assessment of Caravan Rigid Annexes	Council	N	105.00	0.00	\$ 105.00
Rural Number Application	Council	Y	51.50	5.15	\$ 56.65
Gate Permit Application	Council	Y	56.22	5.63	\$ 61.85
Gate Permit Renewal	Council	Y	56.22	5.63	\$ 61.85
Other Community Amenities					
Cemeteries					
Burials - 2.1 depth					
- Interment (no prior reservation)	Council	Y	963.63	96.37	\$ 1,060.00
- Interment (with prior reservation)	Council	Y	918.18	91.82	\$ 1,010.00
- Interment (child)	Council	Y	631.81	63.19	\$ 695.00
Extra Charges					
- Interment on a Saturday, Sunday or Public Holiday	Council	Y	388.63	38.87	\$ 427.50
- Exhumation of Grave to be completed by Metro Cemetery Board	Council		at cost	10%	at cost plus GST
- Re-opening of Grave for second interment	Council	Y	800.45	80.05	\$ 880.50
- Grant of Right of Burial	Council	Y	46.80	4.69	\$ 51.49
- Use of excavator (if required to dig grave)	Council	Y	at cost	10%	at cost plus GST
Interment of Ashes					
- Interment of Ashes into Niche Wall single (plus cost of plaque)	Council	Y	148.41	14.84	\$ 163.25
- Interment of Ashes into Niche Wall double (plus cost of plaque)	Council	Y	196.82	19.68	\$ 216.50
- Grant of Right for interment in Niche Wall	Council	Y	46.81	4.69	\$ 51.50
- Interment of Ashes into gravesite	Council	Y	127.27	12.73	\$ 140.00
- Registration of Ashes interred into existing grave	Council	Y	26.81	2.69	\$ 29.50
- Transfer of Ashes (plus cost of plaque if required)	Council	Y	90.45	9.05	\$ 99.50
- Removal of Ashes from Cemetery to authorised family member	Council	Y	84.31	8.44	\$ 92.75
Miscellaneous Fees					
- Funeral Directors Annual Licence Fee	Council	Y	205.91	20.59	\$ 226.50
- Single Funeral Permit	Council	Y	68.86	6.89	\$ 75.75
- Monumental Masons Annual Licence Fee	Council	Y	90.45	9.05	\$ 99.50
- Single Monument Permit	Council	Y	53.18	5.32	\$ 58.50
- Copy of Grant of Right of Burial	Council	Y	22.72	2.28	\$ 25.00
- Renewal of Grant of Right of Burial (original valid for 25yrs)	Council	Y	46.81	4.69	\$ 51.50

SCHEDULE OF FEES AND CHARGES 2017-2018

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

SCHEDULE OF FEES AND CHARGES 2017-2018

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