

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

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

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

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

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

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

SHIRE OF GNOWANGERUP
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024

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

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

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

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

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

**SHIRE OF GNOWANGERUP
FOR THE YEAR ENDED 30 JUNE 2024
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1(a) BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

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

2022/23 actual balances

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

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Initial application of accounting standards

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

- AASB 2021-2 Amendments to Australian Accounting Standards
 - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-6 Amendments to Australian Accounting Standards
 - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards

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

New accounting standards for application in future years

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

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

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

Judgements, estimates and assumptions

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

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

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

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

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

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

REVENUES

RATES

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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

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

SERVICE CHARGES

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

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

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

2. RATES AND SERVICE CHARGES

(a) Rating Information

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

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

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

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)

10/09/2023

Option 2 (Four Instalments)

Option 3 (Four Instalments)

10/09/2023

11/11/2023

12/01/2024

14/03/2024

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

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

	Budgeted rate applied to costs	Budgeted rate set aside to reserve	Reserve Amount to be applied to costs	Purpose of the rate	Area or properties rate is to be imposed on
Specified area rate	\$	\$	\$		
Ongerup Effluent	39,435	0	0	To contribute towards the maintenance, renewal and replacement of the Ongerup Effluent System.	Applied to all properties in the Ongerup Townsite.
Waste Collection Rate	56,000	0	0	To contribute towards the maintenance, renewal and replacement of the waste facilities within the Shire.	Applied to all properties within the Shire.
Waste Collection Rate	76,600	0	0		
	172,035	0	0		

(d) Service Charges

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

(e) Waivers or concessions

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

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

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

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

Less: current liabilities

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

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity	3(c)	(2,266,669)	(2,583,989)	(2,448,485)
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Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
	3,245,493	6,988,484	3,062,215
	(978,824)	(1,023,665)	(613,730)
	2,266,669	5,964,819	2,448,485
	0	3,380,830	0

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

Items excluded from calculation of budgeted deficiency

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

(b) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

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

(c) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

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

3(d) NET CURRENT ASSETS (CONTINUED)

MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

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

4. RECONCILIATION OF CASH

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

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

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

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

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

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

5. FIXED ASSETS

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

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

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

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

6. DEPRECIATION

By Class

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

By Program

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

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Buildings - non-specialised	29,000	29,000	29,000
Buildings - specialised	574,090	574,091	512,948
Furniture and equipment	16,847	16,847	16,848
Plant and equipment	386,634	389,973	395,240
Infrastructure - roads	932,947	932,947	850,667
Infrastructure - footpaths	14,873	14,873	14,872
Infrastructure - drainage	74,365	74,365	74,360
Infrastructure - Sewer	4,974	4,974	4,975
Infrastructure - parks and ovals	281,361	281,361	272,680
Infrastructure - waste facilities	14,189	14,189	14,190
Other infrastructure - Other	58,958	58,958	45,620
Other infrastructure Airport	112,555	112,555	112,555
Right of use - plant and equipment	7,370	7,369	4,184
	2,508,163	2,511,502	2,348,139
Law, order, public safety	130,478	151,890	127,810
Health	9,310	13,844	9,295
Education and welfare	2,685	2,680	2,680
Housing	28,655	29,000	29,023
Community amenities	94,105	32,173	94,280
Recreation and culture	692,794	782,667	662,966
Transport	1,192,055	1,418,204	1,060,110
Economic services	5,490	12,586	5,690
Other property and services	352,591	68,458	356,285
	2,508,163	2,511,502	2,348,139

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	30 to 50 years
Buildings - specialised	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	12 to 50 years
Infrastructure - footpaths	20 years
Infrastructure - drainage	5 to 25 years
Infrastructure - Sewer	5 to 50 Years
Infrastructure - parks and ovals	5 to 75 years
Infrastructure - waste facilities	5 to 50 Years
Other infrastructure - Other	20 to 50 Years
Other infrastructure Airport	5 to 50 Years
Right of use - plant and equipment	Based on the remaining lease

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

7. BORROWINGS

(a) Borrowing repayments

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

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

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

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

7. BORROWINGS

(b) New borrowings - 2023/24

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

(c) Unspent borrowings

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

(d) Credit Facilities

**Undrawn borrowing facilities
credit standby arrangements**

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Bank overdraft limit	500,000	500,000	500,000
Bank overdraft at balance date	0	0	0
Credit card limit	10,000	10,000	10,000
Credit card balance at balance date	0	0	0
Total amount of credit unused	510,000	510,000	510,000

Loan facilities

Loan facilities in use at balance date	393,606	489,555	491,417
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MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

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

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

8. LEASE LIABILITIES

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

MATERIAL ACCOUNTING POLICIES

LEASES

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

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

LEASE LIABILITIES

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

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

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

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

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave reserve	Ongoing	to be used to fund annual and long service leave requirements.
(b) Plant reserve	Ongoing	to be used for the purchase of major plant.
(c) Airport reserve	Ongoing	to be used to fund the construction of new assets and the upgrade, renewal and replacement of existing assets located at the Gnowangerup airport.
(d) Ongerup Effluent	Ongoing	to be used for the maintenance of the Ongerup Effluent System.
(e) Area Promotion	Ongoing	to be used for the promotion of the Gnowangerup Shire.
(f) Swimming Pool	Ongoing	to be used to assist with upgrade of the Gnowangerup Swimming Pool.
(g) Land Development	Ongoing	to be used to fund the purchase of or development of land and buildings and building renewal.
(h) Computer Replacement	Ongoing	to be used to fund the maintenance and replacement of the administration computer system.
(i) Waste disposal	Ongoing	to be used to fund waste disposal in the Shire, including rehabilitation, transfer stations and post closure of sites.
(j) Future Funds	Ongoing	to be used for contributions towards major externally grant funded projects and programs within the Shire of Gnowangerup.
(k) Liquid Waste Facility	Ongoing	to be used for the maintenance and improvement of the Gnowangerup Liquid Waste Facility.
(l) COVID-19	30/06/2023	to be used to fund any project, programme or activity of any kind which contributes to the recovery of the Shire of Gnowangerup from the COVID-19 pandemic.
(m) Disaster Recovery Reserve	Ongoing	to be used to fund expenses related to the recovery from a natural disaster.

10 REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

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

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

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

11. PROGRAM INFORMATION

(a) Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

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

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

General purpose funding

To collect revenue to allow for the provision of services

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

Law, order, public safety

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

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

Health

To provide an operational framework for environmental and community health

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

Education and welfare

To provide services to the elderly, children and youth

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

Housing

To provide and maintain staff and other housing

Provision and maintenance of staff and other housing.

Community amenities

To provide services required by the community

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

Recreation and culture

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

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

Transport

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

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

Economic services

To help promote the shire and its economic wellbeing

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

Other property and services

To monitor and control Shire's overheads operating accounts

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

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

11 PROGRAM INFORMATION (Continued)

(b) Income and expenses

Income excluding grants, subsidies and contributions

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

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

Grants, subsidies and contributions

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

382,907 2,689,527 420,329

Capital grants, subsidies and contributions

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

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

Total Income

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

Expenses

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

Total expenses

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

Net result for the period

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

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

12. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Investments			
- Reserve accounts	6,000	55,894	500
- Other funds	17,400	48,902	2,973
Other interest revenue	25,390	34,760	23,900
	<u>48,790</u>	<u>139,556</u>	<u>27,373</u>

(b) Other revenue

Reimbursements and recoveries	13,738	85,712	814,201
Other	52,090	52,766	48,040
	<u>65,828</u>	<u>138,478</u>	<u>862,241</u>

The net result includes as expenses

(c) Auditors remuneration

Audit services	32,500	29,200	25,000
Other services	12,950	12,300	20,450
	<u>45,450</u>	<u>41,500</u>	<u>45,450</u>

(d) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	13,185	15,938	17,848
expense on lease liabilities (refer Note 8)	215	342	475
	<u>13,400</u>	<u>16,280</u>	<u>18,323</u>

(e) Write offs

General rate	0	0	50
	<u>0</u>	<u>0</u>	<u>50</u>

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

13. ELECTED MEMBERS REMUNERATION

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

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

14. MAJOR LAND TRANSACTIONS

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

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

15. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

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

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

16. FEES AND CHARGES

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

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



SHIRE OF GNOWANGERUP

SHIRE OF GNOWANGERUP

**DETAILED OPERATING & CAPITAL
WORKPAPERS**

2023-2024

Shire of Gnowangerup
BUDGET REPORT

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

BUDGET
2023-24

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

Shire of Gnowangerup
BUDGET REPORT

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

BUDGET
2023-24

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

Shire of Gnowangerup

BUDGET REPORT

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

**BUDGET
2023-24**

G/L	JOB		Income	Expenditure
MEMBERS OF COUNCIL				
OPERATING EXPENDITURE				
03002		Strategy & Governance Unit Costs	\$0	\$35,352
03032		Members Travelling	\$0	\$6,650
03042		Conference Expenses	\$0	\$27,000
03052		Election Expenses	\$0	\$28,374
03062		Members Allowances	\$0	\$98,265
03072		Telecommunication Allowance	\$0	\$5,742
03082		Refreshments & Receptions	\$0	\$27,000
03102		Members Insurance	\$0	\$9,552
03112		Consultants Expenses	\$0	\$6,500
03122		Subscriptions	\$0	\$20,358
03132		Other Member Related Costs	\$0	\$1,500
03142		Donations & Grants	\$0	\$69,142
03152		Publications & Legislation	\$0	\$500
03162		Training Programs	\$0	\$10,000
03172		Project/Development Funds	\$0	\$8,000
03202		Administration Activity Costs	\$0	\$92,027
Sub Total - MEMBERS OF COUNCIL OP/EXP			\$0	\$445,962
OPERATING INCOME				
03003		Reimbursements	\$0	\$0
Sub Total - MEMBERS OF COUNCIL OP/INC			\$0	\$0
Total - MEMBERS OF COUNCIL			\$0	\$445,962
GOVERNANCE				
OPERATING EXPENDITURE				
04002		Strategy & Governance Costs	\$0	\$369,982
04032		Public Relations	\$0	\$8,000
04042		Shire Website	\$0	\$11,683
04052		Civic Receptions & Events	\$0	\$19,016
04062		Refreshments	\$0	\$2,000
04072		Minor Furniture & Equipment	\$0	\$2,000
04082		Legal Costs	\$0	\$10,000
04092		Audit Fees	\$0	\$45,450
04102		Advertising	\$0	\$10,000
04112		Minor Admin Expenses	\$0	\$1,000
04192		Valuation Costs	\$0	\$0
Sub Total - GOVERNANCE - GENERAL OP/EXP			\$0	\$479,131
OPERATING INCOME				
04023		Grants Revenue	\$0	\$0
Sub Total - GOVERNANCE - GENERAL OP/INC			\$0	\$0
Total - GOVERNANCE - GENERAL			\$0	\$479,131
Total - GOVERNANCE			\$0	\$925,093

Shire of Gnowangerup
BUDGET REPORT

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

BUDGET
2023-24

G/L	JOB		Income	Expenditure
LAW, ORDER AND PUBLIC SAFETY				
FIRE PREVENTION				
OPERATING EXPENDITURE				
05032		Bushfire Insurance	\$0	\$39,150
05042		Advertising/Printing/Other Expenses	\$0	\$3,900
05062		Fire Vehicles - Operations	\$0	\$8,000
05072		Fire Building Maintenance	\$0	\$0
05092		Bushfire Depreciation	\$0	\$87,450
05102		Minor Plant & Equipment	\$0	\$200
05112		Protective Equipment	\$0	\$0
05122		Base Operators Allowance	\$0	\$800
05152		Other Expenses	\$0	\$1,500
05162		Hazard Reductions/Mitigation Activity Expenses	\$0	\$26,000
05182		Gnp BFB Expenses	\$0	\$8,083
05192		Borden BFB Expenses	\$0	\$8,084
05202		Ongerup BFB Expenses	\$0	\$8,083
05212		Fire Break Inspection Costs	\$0	\$3,500
05222		Fire Fighting Expenses	\$0	\$1,925
Sub Total - FIRE PREVENTION OP/EXP			\$0	\$196,675
OPERATING INCOME				
05003		DFES BFB Grant	(\$65,406)	\$0
05013		Other Grant Revenue	(\$26,000)	\$0
05023		Fines & Penalties	(\$1,500)	\$0
Sub Total - FIRE PREVENTION OP/INC			(\$92,906)	\$0
Total - FIRE PREVENTION			(\$92,906)	\$196,675
ANIMAL CONTROL				
OPERATING EXPENDITURE				
06032		Ranger Services Expenses	\$0	\$48,995
06042		Other Animal Control Expenses	\$0	\$3,330
06072		Admin Allocations	\$0	\$52,313
06092		Animal Welfare in Emergencies	\$0	\$0
Sub Total - ANIMAL CONTROL OP/EXP			\$0	\$104,638
OPERATING INCOME				
06003		Fines & Penalties	(\$1,000)	\$0
06013		Dog Registration Fees	(\$4,500)	\$0
06023		Dog Pound Fees	(\$250)	\$0
Sub Total - ANIMAL CONTROL OP/INC			(\$5,750)	\$0
Total - ANIMAL CONTROL			(\$5,750)	\$104,638

Shire of Gnowangerup
BUDGET REPORT

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

G/L	JOB	BUDGET	
		Income	Expenditure
OTHER LAW ORDER & PUBLIC SAFETY			
OPERATING EXPENDITURE			
07012	Corporate & Community Costs	\$0	\$42,620
07052	Emergency Vehicle Maintenance	\$0	\$7,015
07082	SES Emergency Building Operation	\$0	\$4,632
07092	Gnp SES Depreciation	\$0	\$43,028
07112	SES Expenditure	\$0	\$26,000
07132	SMS Register Expenses	\$0	\$11,000
07142	Kerbside Numbering	\$0	\$250
07152	Emergency Management Expenses	\$0	\$4,900
07182	SES Shed Building Maintenance	\$0	\$664
07192	CCTV Maintenance	\$0	\$1,805
07202	CESM Expenses Contribution	\$0	\$30,000
07212	BRMC Expenses	\$0	\$158,151
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/EXP		\$0	\$330,065
OPERATING INCOME			
07003	Emergency Grant Income	(\$26,000)	\$0
07043	BRMC Grants, Subsidies & Contributions	(\$79,168)	\$0
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP /INC		(\$105,168)	\$0
Total - OTHER LAW ORDER PUBLIC SAFETY		(\$105,168)	\$330,065
Total - LAW ORDER & PUBLIC SAFETY		(\$203,824)	\$631,378

Shire of Gnowangerup
BUDGET REPORT

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

BUDGET
2023-24

G/L JOB

Income Expenditure

HEALTH ADMINISTRATION & INSPECTION

OPERATING EXPENDITURE

11012	Infrastructure Unit Costs	\$0	\$5,923
11032	Analytical Costs	\$0	\$1,000
11042	Other Health Costs	\$0	\$2,100
11052	Health Costs - Contract Services	\$0	\$75,000
11082	Insurances	\$0	\$0

Sub Total - HEALTH ADMIN & INSPECTION OP/EXP

\$0 \$84,023

OPERATING INCOME

11003	Health Act Licences	(\$800)	\$0
11053	Hawker/Street Stall licence	(\$60)	\$0

Sub Total - HEALTH ADMIN & INSPECTION OP/INC

(\$860) \$0

Total - HEALTH ADMIN & INSPECTION

(\$860) \$84,023

PREVENTIVE SERVICES- PEST CONTROL

OPERATING EXPENDITURE

12032	Mosquito Control	\$0	\$5,000
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Sub Total - PEST CONTROL OP/EXP

\$0 \$5,000

OPERATING INCOME

Sub Total - PEST CONTROL OP/INC

\$0 \$0

Total - PEST CONTROL

\$0 \$5,000

PREVENTIVE SERVICES - OTHER

OPERATING EXPENDITURE

14002	Strategy & Governance Unit Costs	\$0	\$21,885
14032	25 McDonald St Building Maintenance	\$0	\$28,263
14052	Medical Centre Building Maintenance	\$0	\$18,511
14062	Medical Centre Building Operations	\$0	\$12,878
14112	Doctor Vehicle Expenses	\$0	\$6,500
14132	Surgery IT Costs	\$0	\$5,000
14152	Medical Equipment	\$0	\$2,200
14162	Other Surgery Costs	\$0	\$500
14182	Practice Incentive Costs	\$0	\$180,000

Sub Total - PREVENTIVE SRVS - OP/EXP

\$0 \$275,737

OPERATING INCOME

14013	Reimbursements	(\$100)	\$0
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Sub Total - PREVENTIVE SRVS - OP/INC

(\$100) \$0

Total - PREVENTIVE SERVICES

(\$100) \$275,737

Total - HEALTH

(\$960) \$364,760

Shire of Gnowangerup
BUDGET REPORT

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

BUDGET
2023-24

G/L	JOB	Income	Expenditure
OTHER EDUCATION			
OPERATING EXPENDITURE			
16032	School Mowing Contract	\$0	\$7,775
16052	Corporate & Community Costs	\$0	\$1,061
Sub Total - OTHER EDUCATION OP/EXP		\$0	\$8,836
OPERATING INCOME			
16003	School Mowing Contract Income	(\$11,200)	\$0
Sub Total - OTHER EDUCATION OP/INC		(\$11,200)	\$0
Total - OTHER EDUCATION		(\$11,200)	\$8,836
CARE OF FAMILIES AND CHILDREN			
OPERATING EXPENDITURE			
17022	Old Kindy Building Maintenance	\$0	\$5,874
17082	Corporate & Community Costs	\$0	\$12,917
Sub Total - CARE OF FAMILIES AND CHILDREN OP/EXP		\$0	\$18,791
OPERATING INCOME			
17003	Rental Income - Family Centre	\$0	\$0
Sub Total - CARE OF FAMILIES AND CHILDREN OP/INC		\$0	\$0
Total - CARE OF FAMILIES AND CHILDREN		\$0	\$18,791
Total - EDUCATION & WELFARE		(\$11,200)	\$27,627

Shire of Gnowangerup
BUDGET REPORT

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

BUDGET
2023-24

G/L JOB

Income Expenditure

STAFF HOUSING

OPERATING EXPENDITURE

23152	2 CECIL STREET - BUILDING OPERATION	\$0	\$7,653
23162	2 CECIL STREET - BUILDING MAINTENANCE	\$0	\$18,200
23172	4 Grocock Street Building Maintenance	\$0	\$20,665
23182	4 Grocock Street Building Operation	\$0	\$8,908
23212	25 McDonald St Building Maintenance	\$0	\$18,945
23222	25 McDonald St Building Operation	\$0	\$9,318
23072	20 McDonald Street - Building Operation	\$0	\$12,098
23142	20 McDonald Street - Building Maintenance	\$0	\$15,530
23252	Lot 271A Quinn St - Building Maintenance	\$0	\$3,298
23262	LOT 271A QUINN STREET - BUILDING OPERATIONS	\$0	\$3,614
23272	Lot 271B Quinn St - Building Maintenance	\$0	\$8,515
23282	LOT 271B QUINN ST (FACING WHITEHEAD) - OPERATING	\$0	\$2,539
23292	28 QUINN STREET	\$0	\$1,413
23302	30 QUINN STREET	\$0	\$1,413
23312	Lot 271A Whitehead Road Building Maintenance	\$0	\$2,295
23322	Lot 271B Whitehead Road Building Maintenance	\$0	\$2,295
23232	Less Housing Allocation to Other Programs	\$0	(\$129,283)

Sub Total - STAFF HOUSING OP/EXP

\$0 \$7,416

OPERATING INCOME

23043	Commonwealth Grants	\$0	\$0
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Sub Total - STAFF HOUSING OP/INC

\$0 \$0

Total - STAFF HOUSING

\$0 \$7,416

HOUSING OTHER

OPERATING EXPENDITURE

23002	Housing Admin Costs	\$0	\$13,208
23012	Grocock Street Buildings Maintenance	\$0	\$10,920
23102	Lot 61 Corbett St - Building operations	\$0	\$7,193
23112	Lot 61 Corbett St - Building Maintenance	\$0	\$1,178
23122	Lot 191 Corbett St - Building operations	\$0	\$7,333
23132	Lot 191 Corbett St - Building Maintenance	\$0	\$1,148
23242	Interest on Staff Housing & Well Aged Housing Loan 281	\$0	\$6,256

Sub Total - HOUSING OTHER OP/EXP

\$0 \$47,236

OPERATING INCOME

23003	Other Housing Rental Income	(\$2,730)	\$0
23013	Reimbursements	(\$94,028)	\$0

Sub Total - HOUSING OTHER OP/INC

(\$96,758) \$0

Total - HOUSING OTHER

(\$96,758) \$47,236

Total - HOUSING

(\$96,758) \$54,652

Shire of Gnowangerup
BUDGET REPORT

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

BUDGET
2023-24

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

Shire of Gnowangerup
BUDGET REPORT

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

BUDGET
2023-24

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

Shire of Gnowangerup
BUDGET REPORT

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

BUDGET
2023-24

G/L	JOB	BUDGET		
		Income	Expenditure	
OTHER COMMUNITY AMENITIES				
OPERATING EXPENDITURE				
30002		Cemeteries Administration	\$0	\$7,287
30012		Cemeteries Maintenance	\$0	\$32,923
30022		Grave Digging	\$0	\$14,495
30032		Public Conveniences Building Maintenance		
30032	CA01	Gnp Public Toilets Building Maint	\$0	\$5,160
30032	CA02	Ongerup Public Toilets Building Maintenance	\$0	\$3,334
30032	CA03	Borden Public Toilets Building Maintenance	\$0	\$2,495
30032	CA04	Gnowangerup Cemetery Public Toilets Maintenance	\$0	\$1,000
30042		Public Conveniences Building Operation		
30042	CO01	Gnp Public Toilets Building Operation	\$0	\$22,368
30042	CO02	Ongerup Public Toilets Building Operation	\$0	\$13,028
30042	CO03	Borden Public Toilets Building Operation	\$0	\$8,213
30042	CO04	Gnowangerup Cemetery Public Toilets Operation	\$0	\$620
		Sub Total - OTHER COMMUNITY AMENITIES OP/EXP	\$0	\$110,923
OPERATING INCOME				
30003		Cemetery Fees- Gnowangerup	(\$4,000)	\$0
30013		Cemetery Fees - Ongerup	\$0	\$0
30033		GRANT OF RIGHT OF BURIAL	\$0	\$0
		Sub Total - OTHER COMMUNITY AMENITIES OP/INC	(\$4,000)	\$0
		Total - OTHER COMMUNITY AMENITIES	(\$4,000)	\$110,923
URBAN STORMWATER DRAINAGE				
OPERATING EXPENDITURE				
27002		Drainage Maintenance	\$0	\$0
		Sub Total - URBAN STORMWATER DRAINAGE OP/EXP	\$0	\$0
		Total - URBAN STORMWATER DRAINAGE	\$0	\$0
		Total - COMMUNITY AMENITIES	(\$320,704)	\$676,045

Shire of Gnowangerup
BUDGET REPORT

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

BUDGET
2023-24

G/L JOB

Income Expenditure

PUBLIC HALL & CIVIC CENTRES

OPERATING EXPENDITURE

31012	Gnp Memorial Hall Building Maintenance	\$0	\$26,118
31022	Gnp Memorial Hall Building Operation	\$0	\$73,448
31052	Ongerup Hall Building Maintenance	\$0	\$21,920
31062	Ongerup Hall Building Operation	\$0	\$46,439
31092	Borden NSPNR Building Maintenance	\$0	\$529
31102	Borden NSPNR Building Operation	\$0	\$1,580
31152	Gnp Old Ambulance Building - Building Operation	\$0	\$318
31182	Ongerup CWA	\$0	\$1,240
31202	Yougenup Centre - Building Maintenance & Operation	\$0	\$48,844

Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP

\$0 \$220,436

OPERATING INCOME

31003	Gnowangerup Memorial Hall	(\$200)	\$0
31023	Ongerup Hall	\$0	\$0
31043	Borden NSPNR Hire Income	(\$600)	\$0

Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC

(\$800) \$0

Total - PUBLIC HALL & CIVIC CENTRES

(\$800) \$220,436

Shire of Gnowangerup
BUDGET REPORT

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

BUDGET
2023-24

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

Shire of Gnowangerup
BUDGET REPORT

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

BUDGET
2023-24

G/L JOB

Income Expenditure

SWIMMING POOL

OPERATING EXPENDITURE

32002	Strategy & Governance Unit Costs	\$0	\$7,602
32012	Administration Activity Costs	\$0	\$46,161
32032	Depreciation	\$0	\$0
32042	Gnowangerup Swimming Pool Staff Salaries	\$0	\$102,206
32052	Gnowangerup Swimming Pool Building Maintenance	\$0	\$15,935
32062	Gnowangerup Swimming Pool Building Operation	\$0	\$120,140
32072	Gnowangerup Swimming Pool Grounds Maintenance	\$0	\$14,863
32082	Gnowangerup Swimming Pool Chemicals	\$0	\$7,595
32092	Gnowangerup Swimming Pool Minor Equipment & Servicing	\$0	\$18,362
32102	30 Corbett St Building Maintenance	\$0	\$148
32142	Swimming Pool Insurances	\$0	\$3,937
32152	Swimming Pool Superannuation	\$0	\$15,812
32162	Swimming Pool Other Costs	\$0	\$4,650

Sub Total - SWIMMING POOL OP/EXP \$0 \$357,411

OPERATING INCOME

32003	Swimming Pool Entrance Fees	(\$15,000)	\$0
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Sub Total - SWIMMING POOL OP/INC (\$15,000) \$0

Total - SWIMMING POOL (\$15,000) \$357,411

LIBRARIES

OPERATING EXPENDITURE

35002	Administration Activity Costs	\$0	\$56,209
35022	Gnowangerup Library Salaries	\$0	\$42,043
35042	Gnp Library Building Maintenance	\$0	\$713
35052	Gnp Library Building Operation	\$0	\$9,925
35072	Gnowangerup Library Book Exchange	\$0	\$1,350
35082	Ongerup Library Book Exchange	\$0	\$350
35092	Gnowangerup Library Minor Items	\$0	\$2,000
35102	Ongerup Library Minor Items	\$0	\$510
35112	Gnowangerup Library	\$0	\$15,375
35122	Ongerup Library	\$0	\$18,020
35142	Regional Library Costs	\$0	\$2,200
35192	Library Insurance Expenses	\$0	\$1,296
35202	Technology & Digital inclusion Expenses	\$0	\$0

Sub Total - LIBRARIES OP/EXP \$0 \$149,991

OPERATING INCOME

35013	Gnp Library Other	(\$920)	\$0
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Sub Total - LIBRARIES OP/INC (\$920) \$0

Total - LIBRARIES (\$920) \$149,991

Shire of Gnowangerup
BUDGET REPORT

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

BUDGET
2023-24

G/L JOB

Income Expenditure

OTHER CULTURE

OPERATING EXPENDITURE

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

Sub Total - OTHER CULTURE OP/EXP

\$0 \$64,386

OPERATING INCOME

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

Sub Total - OTHER CULTURE OP/INC

\$0 \$0

Total - OTHER CULTURE

\$0 \$64,386

Total - RECREATION AND CULTURE

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

Shire of Gnowangerup
BUDGET REPORT

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

BUDGET
2023-24

G/L JOB

Income Expenditure

STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE

OPERATING EXPENDITURE

39002	Depreciation - Roads	\$0	\$987,015
39012	Bridges - Pallinup Bridge	\$0	\$32,048
39022	Depreciation - Footpaths	\$0	\$14,895
39032	Depreciation - Other	\$0	\$36,650
39042	Gnp Depot Building Maintenance	\$0	\$32,420
39052	Gnp Depot Building Operation	\$0	\$26,548
39062	Ongerup Depot Building Maintenance	\$0	\$19,840
39072	Ongerup Depot Building Operation	\$0	\$4,233
39082	36 John St Building Maintenance	\$0	\$983
39102	Gravel Pit Reinstatements	\$0	\$4,150
39112	Road Maintenance	\$0	\$2,223,953
39122	Administration Department Costs allocated to Transport	\$0	\$36,258
39132	Roman/Asset Development	\$0	\$126,315
39142	Street Lighting	\$0	\$45,800
39182	Gnowangerup Depot General Maintenance	\$0	\$29,950
39202	WORKS DEPARTMENT COSTS	\$0	\$500
39242	Kerb Renewal	\$0	\$0
39252	Urban Drainage Renewals/Maintenance	\$0	\$3,150
39272	Laneway Maintenance	\$0	\$7,800
39282	Natural Disaster Opening Up Costs	\$0	\$0

Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP

\$0 \$3,632,508

OPERATING INCOME

38013	Regional Road Group Grants	(\$390,666)	\$0
38023	Other Road Grants	(\$247,865)	\$0
38033	Roads To Recovery Grants	(\$392,891)	\$0
39003	MRWA Road Preservation Grant	(\$185,413)	\$0

Sub Total - MTCE STREETS ROADS DEPOTS OP/INC

(\$1,216,835) \$0

Total - MTCE STREETS ROADS DEPOTS

(\$1,216,835) \$3,632,508

ROAD PLANT

OPERATING EXPENDITURE

49999	PLANT SALES EXPENSES	\$0	\$5,000
Sub Total - ROAD PLANT OP/EXP		\$0	\$5,000

Total - ROAD PLANT

\$0 \$5,000

TRAFFIC CONTROL

OPERATING EXPENDITURE

Sub Total - TRAFFIC CONTROL OP/EXP

\$0 \$0

OPERATING INCOME

42013	Sale of Plates	(\$100)	\$0
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Sub Total - TRAFFIC CONTROL OP/INC

(\$100) \$0

Total - TRAFFIC CONTROL

(\$100) \$0

Shire of Gnowangerup
BUDGET REPORT

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

BUDGET
2023-24

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

Shire of Gnowangerup
BUDGET REPORT

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

BUDGET
2023-24

G/L JOB

Income Expenditure

TOURISM AND AREA PROMOTION

OPERATING EXPENDITURE

46012	Strategy & Governance Unit Costs	\$0	\$30,622
46092	Gnowangerup Caravan Park - Operation Costs	\$0	\$6,561
46102	Gnowangerup Caravan Park Building Maintenance Costs	\$0	\$5,000
46122	Local Tourism Promotion	\$0	\$3,000

Sub Total - TOURISM & AREA PROMOTION OP/EXP

\$0 \$45,183

OPERATING INCOME

46003	Grants & Subsidies	(\$455,416)	\$0
46013	Caravan Park Licences	(\$600)	\$0

Sub Total - TOURISM & AREA PROMOTION OP/INC

(\$456,016) \$0

Total - TOURISM & AREA PROMOTION

(\$456,016) \$45,183

BUILDING CONTROL

OPERATING EXPENDITURE

47012	Building Administration Allocations	\$0	\$3,841
47022	Building Services - Salaries	\$0	\$39,512
47032	Building Services - Superannuation	\$0	\$5,896
47042	Building Control Insurances	\$0	\$1,388

Sub Total - BUILDING CONTROL OP/EXP

\$0 \$50,637

BUILDING CONTROL OP/INC

47003	Building Licences & Fees	(\$4,000)	\$0
47013	BRB & BCITF Commissions	(\$70)	\$0

Sub Total - BUILDING CONTROL OP/INC

(\$4,070) \$0

Total - BUILDING CONTROL

(\$4,070) \$50,637

ECONOMIC DEVELOPMENT

OPERATING EXPENDITURE

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

Sub Total - ECONOMIC DEVELOPMENT OP/EXP

\$0 \$6,079

OPERATING INCOME

Sub Total - ECONOMIC DEVELOPMENT OP/INC

\$0 \$0

Total - ECONOMIC DEVELOPMENT

\$0 \$6,079

Shire of Gnowangerup
BUDGET REPORT

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

BUDGET
2023-24

G/L JOB

Income Expenditure

PUBLIC UTILITY SERVICES

OPERATING EXPENDITURE

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

Sub Total - PUBLIC UTILITY SERVICES OP/EXP

\$0 \$21,658

OPERATING INCOME

51003	Gnowangerup Standpipe Fees	(\$700)	\$0
51013	Ongerup Standpipe Fees	\$0	\$0
51033	Virginia Land Lease	(\$7,350)	\$0
51063	Exploration on Road Reserves & Reserves	\$0	\$0
51073	Standpipe Swipe Card	(\$100)	\$0

Sub Total - PUBLIC UTILITY SERVICES OP/INC

(\$8,150) \$0

Total - PUBLIC UTILITY SERVICES

(\$8,150) \$21,658

Total - ECONOMIC SERVICES

(\$468,236) \$123,557

Shire of Gnowangerup
BUDGET REPORT

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

BUDGET
2023-24

G/L	JOB	Income	Expenditure
PRIVATE WORKS			
OPERATING EXPENDITURE			
53002	Private Works	\$0	\$11,410
53022	Motor Vehicle Licensing	\$0	\$34,379
Sub Total - PRIVATE WORKS OP/EXP		\$0	\$45,789
OPERATING INCOME			
53003	Private Works Income	(\$11,410)	\$0
Sub Total - PRIVATE WORKS OP/INC		(\$11,410)	\$0
Total - PRIVATE WORKS		(\$11,410)	\$45,789
PUBLIC WORKS OVERHEADS			
OPERATING EXPENDITURE			
57002	Annual Leave	\$0	\$132,689
57012	Long Service Leave	\$0	\$66,014
57022	Public Holidays	\$0	\$57,374
57032	Sick Leave	\$0	\$57,374
57042	Supervision & Administration	\$0	\$339,984
57052	General Duties	\$0	\$27,310
57062	Toolbox Meetings	\$0	\$5,665
57072	Strategy & Governance Unit Costs	\$0	\$8,070
57082	Superannuation	\$0	\$263,891
57092	Works Training/ Conferences	\$0	\$44,450
57102	Workers Compensation Insurance	\$0	\$43,400
57112	Job Costed Expenses	\$0	\$10,485
57122	Mobile Phones - Works	\$0	\$6,760
57132	EBA Uniforms & Licence Expenses	\$0	\$8,610
57142	Safety Clothing & Equipment	\$0	\$3,700
57152	Other Costs	\$0	\$45,521
57162	Insurance	\$0	\$20,557
57182	Administration Allocations	\$0	\$105,194
57192	Rostered Days Off	\$0	\$2,600
57202	Housing Rental	\$0	\$9,695
57252	LOT 271A QUINN STREET Housing ALLOCATIONS	\$0	\$6,912
57262	LOT 271B QUINN STREET HOUSING ALLOCATIONS	\$0	\$11,054
57272	Housing Expenses - Works Manager	\$0	\$0
57992	Less Recovered From Works	\$0	(\$1,277,309)
Sub Total - PUBLIC WORKS O/HEADS OP/EXP		\$0	\$0
OPERATING INCOME			
57003	Reimbursements	(\$900)	\$0
Sub Total - PUBLIC WORKS O/HEADS OP/INC		(\$900)	\$0
Total - PUBLIC WORKS OVERHEADS		(\$900)	\$0

Shire of Gnowangerup
BUDGET REPORT

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

BUDGET
2023-24

G/L	JOB	BUDGET	
		Income	Expenditure
PLANT OPERATIONS COSTS			
OPERATING EXPENDITURE			
58002	Fleet Maintenance	\$0	\$181,729
58012	Insurance	\$0	\$35,748
58022	Fuels & oils	\$0	\$305,000
58032	Tyres	\$0	\$20,000
58042	Parts & Repairs	\$0	\$131,500
58052	Licences	\$0	\$14,000
58062	Blades & points	\$0	\$12,000
58072	Expendable Tools	\$0	\$35,000
58082	Depreciation - Plant	\$0	\$273,590
58092	Depreciation - Minor Plant	\$0	\$4,810
58112	2 CECIL STREET - BUILDING OPERATION	\$0	\$25,853
58132	Mechanic Utility Costs	\$0	\$8,500
58142	Housing - 2 Cecil Street	\$0	\$5,200
58162	Other Costs	\$0	\$7,245
58992	Less Recovered From Works	\$0	(\$1,060,175)
Sub Total - PLANT OPERATIONS COSTS OP/EXP		\$0	\$0
OPERATING INCOME			
58003	Reimbursements	(\$5,200)	\$0
58013	Fuel Rebates	(\$26,000)	\$0
Sub Total - PLANT OPERATIONS COSTS OP/INC		(\$31,200)	\$0
Total - PLANT OPERATIONS COSTS		(\$31,200)	\$0
MATERIALS AND STOCK			
OPERATING EXPENDITURE			
55032	Fuel & Oils Purchased	\$0	\$305,000
55042	Less Fuel & Oils Allocated	\$0	(\$305,000)
Sub Total - MATERIALS AND STOCK		\$0	\$0
Total - MATERIALS AND STOCK		\$0	\$0
SALARIES AND WAGES			
OPERATING EXPENDITURE			
54002	Gross Salaries & Wages	\$0	\$2,935,991
54012	Less Salaries Allocated	\$0	(\$2,935,991)
54022	Workers Compensation Payments	\$0	\$5,000
Sub Total - SALARIES AND WAGES OP/EXP		\$0	\$5,000
OPERATING INCOME			
54003	Workers Compensation Reimbursements	(\$5,000)	\$0
Sub Total - SALARIES AND WAGES OP/INC		(\$5,000)	\$0
Total - SALARIES AND WAGES		(\$5,000)	\$5,000

Shire of Gnowangerup
BUDGET REPORT

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

BUDGET
2023-24

G/L JOB

Income Expenditure

ADMINISTRATION

OPERATING EXPENDITURE

Administration activity units

59022	IT Licence & Support Expenditure	\$0	\$149,729
59032	Accounting	\$0	\$48,000
59042	Admin Telephone Mail & Reception	\$0	\$15,000
59052	Office Supplies & Equipment	\$0	\$24,445
59062	Records Management Costs	\$0	\$20,000
59072	Occ Health & Safety	\$0	\$56,070
59082	Administration Office Building Maintenance	\$0	\$19,705
59092	Administration Office Building Operation	\$0	\$68,263
59102	Police Licensing	\$0	\$1,500
59112	DEPRECIATION - EQUIPMENT RIGHT OF USE	\$0	\$7,376
59202	Loss on Sale of Asset	\$0	\$0
59992	Less Recovered From Activities	\$0	(\$388,785)
	Governance & Strategy		
60282	Governance & Strategy Salaries	\$0	\$307,017
60002	Employee Leave	\$0	\$0
60012	Long Service Leave	\$0	\$7,574
60022	Superannuation	\$0	\$49,123
60032	Governance Training/ Conferences	\$0	\$39,450
60042	Workers Compensation	\$0	\$6,875
60052	Housing Rent Salary Sacrifice	\$0	\$9,600
60082	Vehicle Expenses (Inc FBT)	\$0	\$31,000
60102	4 Grocock Street Building Maintenance	\$0	\$29,573
60142	Insurances	\$0	\$7,096
60152	G&S Mobile Phone Expenses	\$0	\$2,700
60162	S&G Uniforms	\$0	\$1,275
60172	S&G Other Minor Expenses	\$0	\$2,815
60252	Resource Sharing Expenses	\$0	\$6,000
60292	Consulting Expenses	\$0	\$54,000
60992	Less Allocated To works	\$0	(\$303,409)
	Corporate & Community		
61262	Corporate & Community Salaries	\$0	\$621,235
61002	Employee Leave	\$0	\$0
61012	Long Service Leave	\$0	\$18,914
61022	C&C Superannuation	\$0	\$99,398
61032	C&C Workers Compensation	\$0	\$14,692
61042	C&C Vehicle Costs	\$0	\$20,000
61062	C&C Mobile Phone Costs	\$0	\$2,300
61072	Corporate & Community Uniforms	\$0	\$3,500
61082	Corporate & Community Training Costs	\$0	\$20,000
61112	Corporate & Community Other Minor Costs	\$0	\$2,500
61122	Corporate & Community Insurance	\$0	\$11,669
61222	Rostered Days Off	\$0	\$50
61232	Housing 20 McDonald Street	\$0	\$36,268
61242	20 McDonald Street - Building Maintenance	\$0	\$0
61272	Human Resource Costs	\$0	\$33,000
61992	Less Allocated To Services	\$0	(\$373,883)
	Sub Total - ADMINISTRATION OP/EXP	\$0	\$785,050

Shire of Gnowangerup
BUDGET REPORT

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

BUDGET
2023-24

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

Shire of Gnowangerup
BUDGET REPORT

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

BUDGET
2023-24

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

Shire of Gnowangerup
BUDGET REPORT

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

G/L JOB

BUDGET
2023-24
 Income Expenditure

OPERATING ACTIVITIES EXCLUDED FROM BUDGET

000000 Depreciation Written Back	\$0	(\$2,508,163)
000000 Book Value of Assets Sold Written Back	\$0	(\$519,000)
000000 Profit on Sale of Asset Written Back	\$0	\$0
000000 Loss on Sale of Asset Written Back	\$0	\$0
000000 Long Service Leave - Non Cash	\$0	(\$78,798)
000000 Movement in LG House Unit Trust	\$0	\$0
000000 Deferred Pensioner Rates	\$0	\$0
000000 SS Loan (Non-Current Movement)	\$0	\$0
Sub Total - OPERATING ACTIVITIES EXCLUDED	\$0	(\$3,105,961)
Total - OPERATING ACTIVITIES EXCLUDED	\$0	(\$3,105,961)

Shire of Gnowangerup
BUDGET REPORT

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

BUDGET
2023-24

G/L JOB

Income Expenditure

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

Shire of Gnowangerup
BUDGET REPORT

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

BUDGET
2023-24

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

Shire of Gnowangerup
BUDGET REPORT

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

G/L	JOB	BUDGET 2023-24	
		Income	Expenditure
PLANT AND EQUIPMENT HEALTH			
CAPITAL EXPENDITURE			
14044	Doctors Vehicle	\$0	\$55,000
Sub Total - CAPITAL WORKS		\$0	\$55,000
Total - HEALTH		\$0	\$55,000
PLANT AND EQUIPMENT TRANSPORT			
CAPITAL EXPENDITURE			
40634	Purchase Grader GN.0021	\$0	\$420,000
40364	Purchase Construction Tip Truck GN.007	\$0	\$65,000
40544	Purchase Tip Truck GN.0014	\$0	\$262,000
40554	Purchase Tip Truck GN.0044	\$0	\$262,000
New	Purchase Vibrating Roller GN051	\$0	\$190,000
40084	Purchase of Utility (GN.010)	\$0	\$45,000
40354	Purchase of Utility GN.003	\$0	\$40,000
40174	Purchase of Utility GN.0028	\$0	\$38,000
40034	Purchase of Utility GN.0046	\$0	\$38,000
40584	Purchase of Utility Maint Officer GN372	\$0	\$35,000
40674	Radio Equipment	\$0	\$15,000
40694	Portable Toilet	\$0	\$8,000
Sub Total - CAPITAL WORKS		\$0	\$1,418,000
Total - TRANSPORT		\$0	\$1,418,000
PLANT AND EQUIPMENT OTHER PROPERTY & SERVICES			
CAPITAL EXPENDITURE			
40154	DCEO Vehicle GN001	\$0	\$60,000
Sub Total - CAPITAL WORKS		\$0	\$60,000
Total - ECONOMIC SERVICES		\$0	\$60,000
Total - PLANT AND EQUIPMENT		\$0	\$1,533,000

Shire of Gnowangerup
BUDGET REPORT

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

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

Shire of Gnowangerup
BUDGET REPORT

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

BUDGET
2023-24

G/L	JOB	Income	Expenditure
SEWERAGE			
26014	Ongerup Waste Water Ponds	\$0	\$20,000
Sub Total - CAPITAL WORKS		\$0	\$20,000
Total - COMMUNITY AMENITIES - SEWERAGE		\$0	\$20,000
Total - SEWERAGE ASSETS		\$0	\$20,000
PARKS & OVALS			
33154	Weir Park Improvements	\$0	\$10,000
33174	Nobarach Community Park Capital	\$0	\$60,000
Sub Total - CAPITAL WORKS		\$0	\$70,000
Total - PARKS & OVALS		\$0	\$70,000
Total - INFRASTRUCTURE ASSETS - PARKS & OVALS		\$0	\$70,000

Shire of Gnowangerup
BUDGET REPORT

Details By Function Under The Following Program Titles
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BUDGET
2023-24

G/L	JOB		Income	Expenditure
INFRASTRUCTURE OTHER				
RECREATION & CULTURE				
33454		Borden Netball Courts Capital Expenditure	\$0	\$0
33804		REC & CULTURE - OTHER INFRASTRUCTURE CAPITAL		
33804	FEN01	Dam Fencing - Gnp Recreation Complex	\$0	\$0
33804	CPK01	Ongerup Sports Complex - Car Park Improvements	\$0	\$45,000
Sub Total - CAPITAL WORKS			\$0	\$45,000
Total - RECREATION & CULTURE			\$0	\$45,000
INFRASTRUCTURE OTHER				
TRANSPORT				
38604		Footbridge - Park Road	\$0	\$80,000
Sub Total - CAPITAL WORKS			\$0	\$80,000
Total - TRANSPORT			\$0	\$80,000
INFRASTRUCTURE OTHER				
ECONOMIC SERVICES				
51114		Stutley Dam Capital Expenditure	\$0	\$62,270
Sub Total - CAPITAL WORKS			\$0	\$62,270
Total - ECONOMIC SERVICES			\$0	\$62,270
Total - INFRASTRUCTURE ASSETS - OTHER			\$0	\$187,270
GRAND TOTALS			(\$11,355,418)	\$11,355,418