

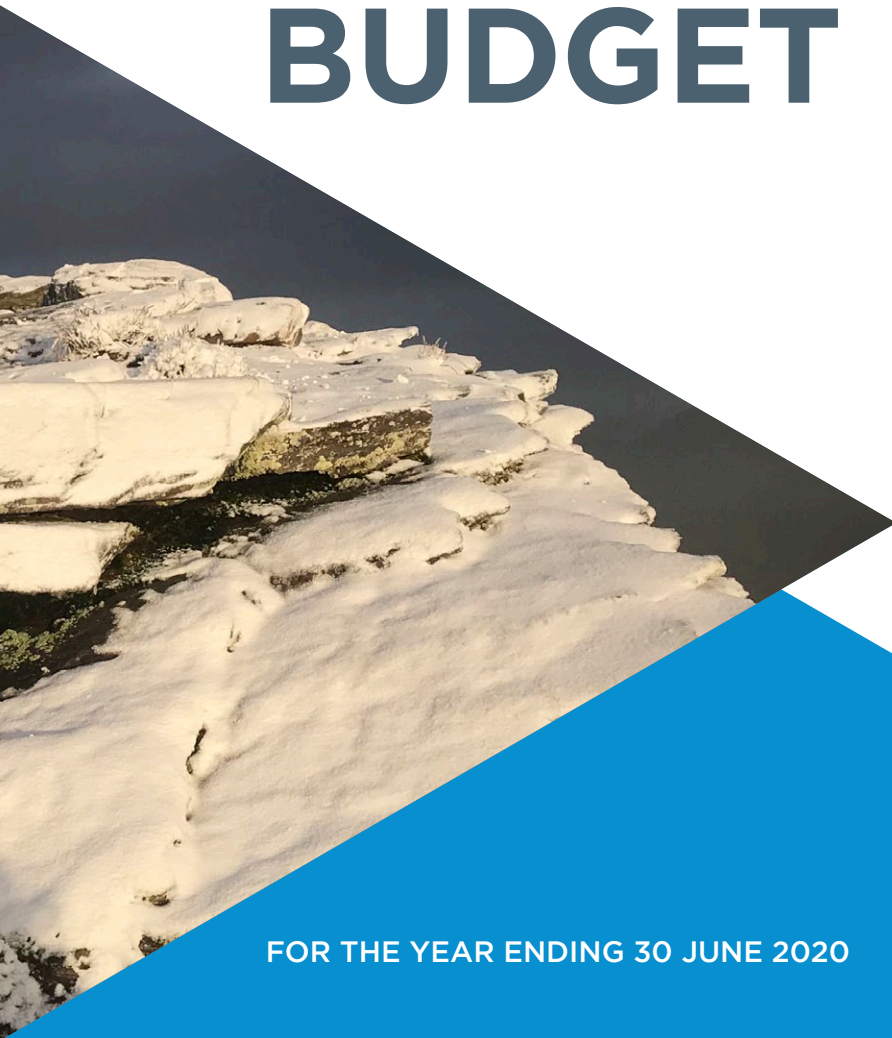


SHIRE OF GNOWANGERUP



2019-2020

ANNUAL BUDGET



FOR THE YEAR ENDING 30 JUNE 2020

SHIRE OF GNOWANGERUP

BUDGET

FOR THE YEAR ENDED 30 JUNE 2020

TABLE OF CONTENTS

Statement of Comprehensive Income by Nature or Type	2
Basis of Preparation	3
Statement of Comprehensive Income by Program	4
Statement of Cash Flows	6
Rate Setting Statement by Program	7
Rates and Service Charges	8
Net Current Assets	12
Reconciliation of Cash	14
Fixed Assets	15
Asset Depreciation	17
Borrowings	18
Cash Backed Reserves	20
Fees and Charges	21
Grant Revenue	21
Other Information	22
Major Land Transactions	23
Major Trading Undertaking	23
Interests in Joint Arrangements	24
Trust	25
Significant Accounting Policies - Other	26
Significant Accounting Policies - Change in Accounting Policies	27

SHIRE'S VISION

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

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2020**

BY NATURE OR TYPE

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	4,085,295	4,005,877	4,005,853
Operating grants, subsidies and contributions	8	852,667	1,629,815	746,003
Fees and charges	7	337,229	215,564	346,222
Interest earnings	9(a)	68,470	109,699	67,420
Other revenue	9(b)	88,102	2,840,960	3,453,703
		5,431,763	8,801,915	8,619,201
Expenses				
Employee costs		(2,597,413)	(2,333,866)	(2,157,672)
Materials and contracts		(2,222,641)	(4,011,645)	(5,503,216)
Utility charges		(180,080)	(151,422)	(173,500)
Depreciation on non-current assets	4	(2,182,615)	(1,992,964)	(2,985,960)
Interest expenses	9(d)	(50,054)	(46,526)	(56,054)
Insurance expenses		(232,304)	(183,191)	(211,068)
Other expenditure		(410,178)	(207,469)	(371,689)
		(7,875,285)	(8,927,083)	(11,459,159)
Subtotal				
		(2,443,522)	(125,168)	(2,839,958)
Non-operating grants, subsidies and contributions	8	1,367,058	810,852	1,095,672
Profit on asset disposals	3(b)	7,521	19,535	0
Loss on asset disposals	3(b)	(115,943)	(296,101)	0
		1,258,636	534,286	1,095,672
Net result				
		(1,184,886)	409,118	(1,744,286)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income				
		(1,184,886)	409,118	(1,744,286)

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

FOR THE YEAR ENDED 30TH JUNE 2020

BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations. The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of *AASB 1051 Land Under Roads* paragraph 15 and *AASB 116 Property, Plant and Equipment* paragraph 7.

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 13 to the budget.

2018/19 ACTUAL BALANCES

Balances shown in this budget as 2018/19 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2019 the following new accounting policies are to be adopted and have impacted on the preparation of the budget:

- AASB 15 - Revenue from Contracts with Customers;
- AASB 16 - Leases; and
- AASB 1058 - Income of Not-for-Profit Entities.

Explanation of the changes arising from these standards is provided at Note 15.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

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

SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

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

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

Revenue (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2020**

BY REPORTING PROGRAM

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
Revenue	1, 7, 8, 9(a),(b)	\$	\$	\$
Governance		0	5,362	0
General purpose funding		4,649,831	5,391,580	4,569,139
Law, order, public safety		69,260	53,998	54,052
Health		300	551	300
Education and welfare		11,800	11,972	11,500
Housing		86,598	86,442	84,280
Community amenities		283,139	302,620	293,921
Recreation and culture		17,999	28,319	24,400
Transport		140,886	2,676,058	3,448,829
Economic services		52,340	15,275	12,372
Other property and services		119,610	229,736	120,408
		5,431,763	8,801,913	8,619,201
Expenses excluding finance costs	4,9(c)(e)(f)			
Governance		(937,524)	(714,464)	(1,102,041)
General purpose funding		(81,604)	(147,203)	(129,467)
Law, order, public safety		(377,637)	(289,745)	(340,336)
Health		(372,745)	(232,890)	(250,299)
Education and welfare		(47,261)	(16,109)	(26,524)
Housing		(54,508)	(77,184)	(56,914)
Community amenities		(570,367)	(446,197)	(598,782)
Recreation and culture		(1,407,164)	(1,251,025)	(1,694,532)
Transport		(3,112,232)	(4,863,031)	(6,646,343)
Economic services		(278,899)	(116,702)	(343,278)
Other property and services		(585,290)	(726,005)	(214,589)
		(7,825,231)	(8,880,555)	(11,403,105)
Finance costs	6, 9(d)			
Housing		(24,568)	(12,778)	(16,874)
Community amenities		0	(182)	(221)
Recreation and culture		(23,471)	(25,511)	(26,959)
Transport		0	(8,055)	(12,000)
		(50,054)	(46,526)	(56,054)
Subtotal		(2,443,522)	(125,168)	(2,839,958)
Non-operating grants, subsidies and contributions	8	1,367,058	810,852	1,095,672
Profit on disposal of assets	3(b)	7,521	19,535	0
(Loss) on disposal of assets	3(b)	(115,943)	(296,101)	0
		1,258,636	534,286	1,095,672
Net result		(1,184,886)	409,118	(1,744,286)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(1,184,886)	409,118	(1,744,286)

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

FOR THE YEAR ENDED 30TH JUNE 2020

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE

GOVERNANCE

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

ACTIVITIES

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

GENERAL PURPOSE FUNDING

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, aquatic centre, beaches, 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

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2020**

BY NATURE OR TYPE

NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates	4,085,295	4,001,840	4,005,853
Operating grants, subsidies and contributions	893,054	1,650,430	746,003
Fees and charges	337,229	215,564	346,222
Interest earnings	68,470	110,006	67,420
Goods and services tax	(1,591)	111,844	109,879
Other revenue	55,237	4,350,143	5,591,971
	5,437,694	10,439,827	10,867,348
Payments			
Employee costs	(2,546,649)	(2,260,356)	(2,110,373)
Materials and contracts	(2,021,821)	(3,937,966)	(5,497,574)
Utility charges	(180,080)	(151,422)	(173,500)
Interest expenses	(50,054)	(51,308)	(56,054)
Insurance expenses	(232,304)	(183,191)	(211,068)
Goods and services tax	0	0	0
Other expenditure	(410,178)	(220,989)	(371,689)
	(5,441,086)	(6,805,232)	(8,420,258)
Net cash provided by (used in) operating activities	2(d) (3,392)	3,634,595	2,447,090
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	3(a) (1,626,840)	(1,333,092)	(2,201,930)
Payments for construction of infrastructure	3(a) (1,770,006)	(1,473,062)	(1,377,239)
Non-operating grants, subsidies and contributions used for the development of assets	8 1,367,058	810,852	1,095,672
Proceeds from sale of plant & equipment	3(b) 256,500	309,227	223,000
Net cash provided by (used in) investing activities	(1,773,288)	(1,686,075)	(2,260,497)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	5(a) (194,184)	(1,163,538)	(1,163,539)
Advances to community groups	0	0	0
Proceeds from self supporting loans	5(a) 28,557	27,100	27,433
Proceeds from new borrowings	5(b) 404,520	0	367,500
Net cash provided by (used in) financing activities	238,893	(1,136,438)	(768,606)
Net increase (decrease) in cash held	(1,537,787)	812,082	(582,013)
Cash at beginning of year	3,391,999	2,579,916	2,579,916
Cash and cash equivalents at the end of the year	2(d) 1,854,212	3,391,998	1,997,903

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

**RATES SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2020**

BY REPORTING PROGRAM

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2 (b)(i)	1,811,529	2,510,231	2,248,000
		1,811,529	2,510,231	2,248,000
Revenue from operating activities (excluding rates)				
Governance		0	5,362	0
General purpose funding		772,982	1,594,046	771,744
Law, order, public safety		69,260	53,998	54,052
Health		300	551	300
Education and welfare		11,800	11,972	11,500
Housing		86,598	86,442	84,280
Community amenities		283,139	302,620	293,921
Recreation and culture		17,999	28,319	24,400
Transport		148,407	2,695,593	3,448,829
Economic services		52,340	15,275	12,372
Other property and services		119,610	229,736	120,409
		1,562,435	5,023,914	4,821,807
Expenditure from operating activities				
Governance		(937,524)	(714,464)	(1,102,041)
General purpose funding		(81,604)	(147,203)	(129,467)
Law, order, public safety		(377,637)	(289,745)	(340,336)
Health		(372,745)	(232,890)	(250,299)
Education and welfare		(47,261)	(16,109)	(26,524)
Housing		(79,076)	(104,095)	(73,788)
Community amenities		(570,367)	(446,379)	(599,003)
Recreation and culture		(1,430,635)	(1,456,944)	(1,721,491)
Transport		(3,228,175)	(4,957,646)	(6,658,343)
Economic services		(278,899)	(116,702)	(343,278)
Other property and services		(587,305)	(741,004)	(214,590)
		(7,991,228)	(9,223,181)	(11,459,160)
Non-cash amounts excluded from operating activities	2 (b)(ii)	2,341,801	2,225,678	3,033,259
Amount attributable to operating activities		(2,275,463)	536,642	(1,356,094)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	8	1,367,058	810,852	1,095,672
Purchase property, plant and equipment	3(a)	(1,626,840)	(1,333,092)	(2,201,930)
Purchase and construction of infrastructure	3(a)	(1,770,006)	(1,473,062)	(1,377,239)
Proceeds from disposal of assets	3(b)	256,500	345,591	223,000
Amount attributable to investing activities		(1,773,288)	(1,649,711)	(2,260,497)
FINANCING ACTIVITIES				
Repayment of borrowings	5(a)	(194,184)	(1,163,538)	(1,163,539)
Proceeds from new borrowings	5(b)	404,520	0	367,500
Proceeds from self supporting loans	5(a)	28,557	27,100	27,433
Transfers to cash backed reserves (restricted assets)	6(a)	(396,991)	(531,740)	(202,500)
Transfers from cash backed reserves (restricted assets)	6(a)	330,000	795,241	790,302
Amount attributable to financing activities		171,902	(872,937)	(180,804)
Budgeted deficiency before general rates		(3,876,849)	(1,986,006)	(3,797,395)
Estimated amount to be raised from general rates	1(a)	3,876,849	3,797,535	3,797,395
Net current assets at end of financial year - surplus/(deficit)	2 (b)(i)	0	1,811,529	0

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2019/20 Budgeted rate revenue	2019/20 Budgeted interim rates	2019/20 Budgeted back rates	2019/20 Budgeted total revenue	2018/19 Actual total revenue	2018/19 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate									
Gross rental valuations									
GRV Townsites	0.154804	364	3,340,145	517,068	0	0	517,068	503,395	503,395
GRV Amelup Tourism	0.154804	4	114,660	17,750	0	0	17,750	17,402	17,402
Unimproved valuations									
UV Rural	0.010189	349	317,087,512	3,230,801	0	0	3,230,801	3,169,189	3,169,049
UV Mining	0.010189	0	0	0	0	0	0	0	0
Sub-Totals		717	320,542,317	3,765,619	0	0	3,765,619	3,689,986	3,689,846
Minimum									
Minimum payment									
Gross rental valuations									
GRV Townsites	765	129		98,685	0	0	98,685	97,500	97,500
GRV Amelup Tourism	765	1		765	0	0	765	750	750
Unimproved valuations									
UV Rural	765	23	933,088	17,595	0	0	17,595	15,000	15,000
UV Mining	765	4	77,046	3,060	0	0	3,060	3,000	3,000
Sub-Totals		157	1,010,134	120,105	0	0	120,105	116,250	116,250
		874	321,552,451	3,885,724	0	0	3,885,724	3,806,236	3,806,096
Discounts/concessions (Refer note 1(f))							(8,875)	(8,701)	(8,701)
Total amount raised from general rates							3,876,849	3,797,535	3,797,395
Specified area rates (Refer note 1(c))							208,446	208,342	208,458
Total rates							4,085,295	4,005,877	4,005,853

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

The general rates detailed for the 2019/20 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
One payment	21-October-2019	0	0.0%	11.0%
Option two				
Instalment 1	21-October-2019	0	5.5%	11.0%
Instalment 2	23-December-2019	5	5.5%	11.0%
Instalment 3	24-February-2020	5	5.5%	11.0%
Instalment 4	24-April-2020	5	5.5%	11.0%

	2019/20 Budget revenue	2018/19 Actual revenue	2018/19 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	4,500	4,980	4,500
Instalment plan interest earned	11,500	12,794	11,500
Unpaid rates and service charge interest earned	13,920	20,836	13,920
	29,920	38,610	29,920

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

	Basis of valuation	Rate in	Rateable value	2019/20 Budget specified area rate revenue	2019/20 Interim specified area rate revenue	2019/20 Back specified area rate revenue	2019/20 Total budget specified area rate revenue	2018/19 Actual revenue	2018/19 Budget revenue
Specified area rate		\$	\$	\$	\$	\$	\$	\$	\$
Gnp Sporting Complex	GRV	0.00379	2,769,807	10,503	0	0	10,503	10,551	10,522
Gnp Sporting Complex	UV	0.00014	141,861,600	19,500	0	0	19,500	19,514	19,459
Borden Pavilion	GRV	0.00227	225,694	9,732	0	0	9,732	506	506
Borden Pavilion	UV	0.00009	113,165,800	511	0	0	511	9,571	9,571
Ongerup Effluent	GRV	0.07654	457,274	35,000	0	0	35,000	35,000	35,000
			258,480,175	75,246	0	0	75,246	75,142	75,058

	Purpose of the rate	Area or properties rate is to be imposed on	Budgeted rate applied to costs	Budgeted rate set aside to reserve	Reserve Amount to be applied to costs
Specified area rate			\$	\$	\$
Gnp Sporting Complex	To meet part of the loan repayments for the Gnowangerup Sporting Complex Facility.	Applied to all properties in the Old Gnowangerup Townsite Ward and Gnowangerup Rural Ward.	10,503	0	0
Gnp Sporting Complex	To meet part of the loan repayments for the Gnowangerup Sporting Complex Facility.	Applied to all properties in the Old Gnowangerup Townsite Ward and Gnowangerup Rural Ward.	19,500	0	0
Borden Pavilion	To meet the loan repayments for the Borden Pavilion Facility.	Applied to all properties of the Old Borden Townsite Ward and the Borden Rural Ward.	9,732	0	0
Borden Pavilion	To meet the loan repayments for the Borden Pavilion Facility.	Applied to all properties of the Old Borden Townsite Ward and the Borden Rural Ward.	511	0	0
Ongerup Effluent	To contribute towards the maintenance, renewal and replacement of the Ongerup Effluent System.	Applied to all properties in the Ongerup Townsite.	35,000	0	0
			0	0	75,246

(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2020.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

1. RATES AND SERVICE CHARGES (CONTINUED)

(e) Waste Collection Rate

	Basis of valuation	Rate in	Minimum Rate	Rateable Properties	Rateable value	2019/20 Budgeted specified area rate revenue	2019/20 Interim specified area rate revenue	2018/19 Actual revenue	2018/19 Budget revenue
		\$	\$		\$	\$	\$	\$	\$
Waste Collection Rate									
Waste Collection Rate	GRV	0.000001	200.00	280	3,666,011	56,000	0	56,000	56,000
Waste Collection Rate	UV	0.000001	200.00	386	288,643,210	77,200	0	77,200	77,400
				666	292,309,221	133,200	0	133,200	133,400

(f) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Waiver or Concession %	Waiver or Concession (\$)	2019/20 Budget	2018/19 Actual	2018/19 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
				\$	\$	\$		
43 Whitehead Road	Waiver	100%		(461)	461	461	Written request to Council	Property used solely for charitable purposes
35 Yougenup Road	Waiver	100%		0	1,202	1,202	Written request to Council	Property in the process of being transferred to Council
30 Eldridge Street	Waiver	100%		0	982	982	Written request to Council	Incentive to encourage new business/service
				(461)	2,645			
Assess A213	Concession	50%		(2,415)	(2,368)	(2,368)	General rates on Assessment A213	To assist promote the tourist industry in the Amelup Tourism Precinct.
Assess A293	Concession	50%		(4,548)	(4,459)	(4,459)	General rates on Assessment A293	To assist promote the tourist industry in the Amelup Tourism Precinct.
Assess A314	Concession	50%		(825)	(809)	(809)	General rates on Assessment A314	To assist promote the tourist industry in the Amelup Tourism Precinct.
Assess A556	Concession	50%		(1,087)	(1,065)	(1,065)	General rates on Assessment A556	To assist promote the tourist industry in the Amelup Tourism Precinct.
				(8,875)	(8,701)	(8,701)		

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

2 (a). NET CURRENT ASSETS

Note	2019/20	2019/20	2018/19	2018/19
	Budget 30 June 2020	Budget 01 July 2019	Estimated Actual 30 June 2019	Budget 30 June 2019
	\$	\$	\$	\$
Composition of estimated net current assets				
Current assets				
Cash - unrestricted	2	60,413	1,644,577	594,920
Cash - restricted reserves	2	1,793,799	1,726,808	1,402,507
Cash - restricted grants and contributions	3	0	20,614	476
Receivables		817,545	852,033	237,712
Inventories		20,994	20,994	29,548
		2,692,751	4,265,026	2,265,163
Less: current liabilities				
Trade and other payables		(430,614)	(229,794)	(508,616)
Contract liabilities		(20,614)	(20,614)	0
Long term borrowings		0	(194,184)	(236,118)
Provisions		(447,390)	(447,390)	(325,974)
		(898,618)	(891,982)	(1,070,708)
Net current assets		1,794,133	3,373,044	1,194,455

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

Operating activities excluded from 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.

Note	2019/20	2019/20	2018/19	2018/19
	Budget 30 June 2020	Budget 01 July 2019	Estimated Actual 30 June 2019	Budget 30 June 2019
	\$	\$	\$	\$
(i) Current assets and liabilities excluded from budgeted deficiency				
Net current assets	2	1,794,133	3,373,044	1,194,455
Adjustments to net current assets				
Less: Cash - restricted reserves	2	(1,793,799)	(1,726,808)	(1,402,507)
Less: Cash - restricted		0	0	0
Less: Current assets not expected to be received at end of year - current portion of self supporting loans receivable		(334)	(28,891)	(28,066)
Add: Current liabilities not expected to be cleared at end of year - Current portion of borrowings		0	194,184	236,118
Adjusted net current assets - surplus/(deficit)		0	1,811,529	0
(ii) Operating activities excluded from budgeted deficiency				
Adjustments to operating activities				
Less: Profit on asset disposals	3(b)	(7,521)	(19,535)	0
Less: Movement in non-current liabilities		50,764	(43,852)	47,299
Add: Loss on disposal of assets	3(b)	115,943	296,101	0
Add: Depreciation on assets	4	2,182,615	1,992,964	2,985,960
Non cash amounts excluded from operating activities		2,341,801	2,225,678	3,033,259

(iii) Reason for adjustment to Adjusted net current assets - surplus/(deficit) on 1 July 2019

The Shire has elected to retrospectively apply the cumulative effect of applying AASB 1058 Income of Not-for-Profit Entities at the date of initial application of the standard, being 1 July 2019. The impact of applying the standard was to recognise unspent grants and contributions for construction of recognisable non-financial assets controlled by the Shire as a liability. The opening budgeted surplus/deficit on 1 July 2019 has been amended accordingly from the estimated actual closing surplus/deficit.

Refer to note 14 for further explanation of the impact of the changes in accounting policies

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

2 (c). NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire'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 even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Shire's intentions to release for sale.

TRADE AND OTHER PAYABLES

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

CONTRACT ASSETS

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

PROVISIONS

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

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

INVENTORIES

General

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

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

Superannuation

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

CONTRACT LIABILITIES

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

LAND HELD FOR RESALE

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

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

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

2 (d). 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:

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
Cash - unrestricted	60,413	1,644,577	594,920
Cash - restricted	1,793,799	1,747,422	1,402,983
	1,854,212	3,391,999	1,997,903
The following restrictions have been imposed by regulation or other externally imposed requirements:			
Asset Renewal Reserve - Leave	167,621	115,741	85,230
Asset Renewal Reserve - Plant & Equipment	665,500	851,666	696,284
Asset Renewal Reserve - Ongerup Effluent	37,208	26,773	65,370
Asset Renewal Reserve - Area Promotion	30,692	30,202	30,021
Asset Renewal Reserve - Swimming Pool	238,572	209,174	208,260
Asset Renewal Reserve - Land Development	193,607	190,512	18,476
Asset Renewal Reserve - Computer Replacement	48,103	7,973	7,925
Asset Renewal Reserve - Waste Disposal	251,194	247,178	243,579
Asset Renewal Reserve - Future Funds	129,434	16,230	16,133
Asset Renewal Reserve - Liquid Waste	31,868	31,359	31,229
Unspent grants and contributions not held in reserve	0	20,614	476
	1,793,799	1,747,422	1,402,983
Reconciliation of net cash provided by operating activities to net result			
Net result	(1,184,886)	409,118	(1,744,286)
Depreciation	2,182,615	1,992,964	2,985,960
(Profit)/loss on sale of asset	108,422	276,566	0
(Increase)/decrease in receivables	5,931	1,632,376	2,248,147
(Increase)/decrease in contract assets	0	0	0
(Increase)/decrease in inventories	0	8,554	0
Increase/(decrease) in payables	200,820	46,678	5,642
Increase/(decrease) in contract liabilities	0	7,094	0
Increase/(decrease) in employee provisions	50,764	72,097	47,299
	0	0	0
#VALUE!			
Grants/contributions for the development of assets	(1,367,058)	(810,852)	(1,095,672)
Net cash from operating activities	(3,392)	3,634,595	2,447,090

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 2 - Net Current Assets.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

3 FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program											2019/20 Budget total	2018/19 Actual total	2018/19 Budget total
	Governance	General purpose funding	Law, order, public safety	Health	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>Property, Plant and Equipment</u>														
Land - freehold land	0	0	0	0	0	0	27,000	0	0	0	0	27,000	456,312	510,000
Buildings - non-specialised	0	0	0	0	0	792,996	0	0	0	0	0	792,996	7,091	747,400
Buildings - specialised	0	0	0	0	0	0	0	5,568	2,720	0	11,556	19,844	177,160	207,530
Furniture and equipment	0	0	0	0	0	0	0	0	0	0	0	0	5,001	5,000
Plant and equipment	0	0	0	0	0	0	0	0	667,000	0	120,000	787,000	687,528	732,000
	0	0	0	0	0	792,996	27,000	5,568	669,720	0	131,556	1,626,840	1,333,092	2,201,930
<u>Infrastructure</u>														
Infrastructure - Roads	0	0	0	0	0	0	0	0	1,374,436	0	0	1,374,436	1,297,229	1,300,381
Infrastructure - Footpaths	0	0	0	0	0	0	0	0	5,000	0	0	5,000	0	5,000
Infrastructure - Drainage	0	0	0	0	0	0	9,000	0	0	0	0	9,000	0	9,000
Infrastructure - Parks & ovals	0	0	0	0	0	0	0	5,570	0	0	0	5,570	4,700	4,858
Infrastructure - Other	0	0	0	0	0	0	0	50,000	0	8,000	0	58,000	132,204	8,000
Infrastructure - Sewer	0	0	0	0	0	0	10,000	0	0	0	0	10,000	38,929	50,000
Infrastructure - Solid Waste	0	0	0	0	0	0	308,000	0	0	0	0	308,000	0	0
	0	0	0	0	0	0	327,000	55,570	1,379,436	8,000	0	1,770,006	1,473,062	1,377,239
Total acquisitions	0	0	0	0	0	792,996	354,000	61,138	2,049,156	8,000	131,556	3,396,846	2,806,154	3,579,169

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

3 FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

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

	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss	2018/19 Actual Net Book Value	2018/19 Actual Sale Proceeds	2018/19 Actual Profit	2018/19 Actual Loss	2018/19 Budget Net Book Value	2018/19 Budget Sale Proceeds	2018/19 Budget Profit	2018/19 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Housing	0	0	0	0	30,042	15,909	0	(14,133)	0	0	0	0
Community amenities	0	0	0	0	0	0	0	0	36,000	36,000	0	0
Recreation and culture	0	0	0	0	226,771	46,363	0	(180,408)	0	0	0	0
Transport	364,922	256,500	7,521	(115,943)	277,617	210,592	19,535	(86,560)	137,000	137,000	0	0
Other property and services	0	0	0	0	87,727	72,727	0	(15,000)	50,000	50,000	0	0
	364,922	256,500	7,521	(115,943)	622,157	345,591	19,535	(296,101)	223,000	223,000	0	0
By Class												
<u>Property, Plant and Equipment</u>												
Land - freehold land	0	0	0	0	117,769	88,636	0	(29,133)	36,000	36,000	0	0
Buildings - specialised	0	0	0	0	226,771	46,363	0	(180,408)	0	0	0	0
Plant and equipment	364,922	256,500	7,521	(115,943)	277,617	210,592	19,535	(86,560)	187,000	187,000	0	0
	364,922	256,500	7,521	(115,943)	622,157	345,591	19,535	(296,101)	223,000	223,000	0	0

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

- Plant replacement programme

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

4 ASSET DEPRECIATION

By Program

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

By Class

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - Roads
Infrastructure - Footpaths
Infrastructure - Drainage
Infrastructure - Parks & ovals
Infrastructure - Other
Infrastructure - Airports
Infrastructure - Sewer
Infrastructure - Solid Waste

2019/20 Budget	2018/19 Actual	2018/19 Budget
\$	\$	\$
(113,360)	(103,913)	(119,720)
(27,225)	(30,430)	(13,505)
(5,370)	0	(5,920)
(42,695)	(33,497)	(85,730)
(88,140)	(77,113)	(145,755)
(623,880)	(571,851)	(858,493)
(1,019,920)	(934,925)	(1,398,690)
(5,690)	(5,215)	(2,375)
(256,335)	(236,020)	(355,772)
(2,182,615)	(1,992,964)	(2,985,960)
(40,119)	(36,633)	0
(507,207)	(463,135)	(899,374)
(31,438)	(28,707)	(13,753)
(317,436)	(289,854)	(348,227)
(782,558)	(714,560)	(1,179,656)
(14,949)	(13,650)	(9,831)
(73,833)	(67,418)	(65,065)
(276,410)	(252,392)	(256,370)
(21,485)	(19,618)	(1,796)
(110,899)	(101,263)	(178,061)
(4,218)	(3,851)	(25,487)
(2,063)	(1,883)	(8,340)
(2,182,615)	(1,992,964)	(2,985,960)

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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
Tools	12 to 50 Years
User defined 2	20 Years
User defined 3	5 to 25 Years
User defined 4	5 to 75 Years
User defined 5	20 to 50 Years
Infrastructure - Roads	12 to 50 Years
Infrastructure - Footpaths	20 Years
Infrastructure - Drainage	5 to 25 Years
Infrastructure - Parks & ovals	5 to 75 Years
Infrastructure - Other	20 to 50 Years
Infrastructure - Airports	5 to 50 Years
Infrastructure - Sewer	5 to 50 Years
Infrastructure - Solid Waste	5 to 50 Years

DEPRECIATION (CONTINUED)

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

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

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.

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

5 INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Budget Principal	2019/20 Budget New loans	2019/20 Budget Principal repayments	2019/20 Budget Interest repayments	Budget Principal outstanding 30 June 2020	Actual Principal	2018/19 Actual New loans	2018/19 Actual Principal repayments	2018/19 Actual Interest repayments	Actual Principal outstanding 30 June 2019	Budget Principal	2018/19 Budget New loans	2018/19 Budget Principal repayments	2018/19 Budget Interest repayments	Budget Principal outstanding 30 June 2019
	1 July 2019	\$	\$	\$	\$	1 July 2018		\$	\$	\$	1 July 2018		\$	\$	\$
Housing															
277 - GROH Housing	262,956	0	84,035	10,170	178,921	343,570	0	80,614	12,778	262,956	343,570	0	80,614	16,874	262,956
281 - Staff Housing	0	404,520	30,553	14,398	373,967	0	0	0	0	0	0	367,500	0	0	367,500
Community amenities											6864	0	6864	221	
270 - Yongergnow	0	0	0	0	0	6,864	0	6,864	182	0					0
Recreation and culture															
273 - Gnp Community Centre	144,871	0	17,115	8,693	127,756	160,975	0	16,104	9,584	144,871	160,975	0	16,105	9,703	144,870
278 - Borden Pavilion	73,138	0	17,138	3,668	56,000	89,563	0	16,425	3,498	73,138	89,565	0	16,425	4,351	73,140
279 - Gnp Synthetic Surface	179,652	0	16,786	7,425	162,866	195,750	0	16,098	8,062	179,652	195,747	0	16,098	8,112	179,649
Transport															
280 - WANDRRA Flood Damage	0	0	0	0	0	1,000,000	0	1,000,000	8,055	0	1,000,000	0	1,000,000	12,000	0
	0				0					0					0
	660,617	404,520	165,627	44,354	899,510	1,796,722	0	1,136,105	42,159	660,617	1,796,721	367,500	1,136,106	51,261	1,028,115
Self Supporting Loans															
Recreation and culture															
275 Gnp Sporting Complex	61,778	0	19,770	2,310	42,008	80,770	0	18,992	3,023	61,778	80,769	0	18,992	3,088	61,777
276 - Borden Pavilion	27,457	0	8,787	1,375	18,670	35,898	0	8,441	1,344	27,457	35,898	0	8,441	1,705	27,457
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	89,235	0	28,557	3,685	60,678	116,668	0	27,433	4,367	89,235	116,667	0	27,433	4,793	89,234
	749,852	404,520	194,184	48,039	960,188	1,913,390	0	1,163,538	46,526	749,852	1,913,388	367,500	1,163,539	56,054	1,117,349

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.
The self supporting loan(s) repayment will be fully reimbursed.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

5 INFORMATION ON BORROWINGS (CONTINUED)

(b) New borrowings - 2019/20

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Staff Housing	WATC	Debenture	10	1.7%	\$ 404,520	\$ 37,071	\$ 404,520	\$ 0
					404,520	37,071	404,520	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2019 nor is it expected to have unspent borrowing funds as at 30th June 2020.

(d) Credit Facilities

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	500,000	500,000	500,000
Bank overdraft at balance date	0	0	0
Credit card limit	10,000	10,000	10,000
Total amount of credit unused	510,000	510,000	510,000
Loan facilities			
Loan facilities in use at balance date	960,188	749,852	1,117,349

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

6 CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance	2018/19 Actual Opening Balance	2018/19 Actual Transfer to	2018/19 Actual Transfer (from)	2018/19 Actual Closing Balance	2018/19 Budget Opening Balance	2018/19 Budget Transfer to	2018/19 Budget Transfer (from)	2018/19 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Asset Renewal Reserve - Leave	115,741	51,880	0	167,621	84,089	31,652	0	115,741	84,089	1,141	0	85,230
Asset Renewal Reserve - Plant & Equipment	851,666	113,834	(300,000)	665,500	884,288	267,378	(300,000)	851,666	884,288	111,996	(300,000)	696,284
Asset Renewal Reserve - Ongerup Effluent	26,773	10,435	0	37,208	54,629	11,073	(38,929)	26,773	54,629	10,741	0	65,370
Asset Renewal Reserve - Area Promotion	30,202	490	0	30,692	29,619	583	0	30,202	29,619	402	0	30,021
Asset Renewal Reserve - Swimming Pool	209,174	59,398	(30,000)	238,572	150,222	58,952	0	209,174	150,222	58,038	0	208,260
Asset Renewal Reserve - Land Development	190,512	3,095	0	193,607	501,969	144,855	(456,312)	190,512	501,969	6,809	(490,302)	18,476
Asset Renewal Reserve - Computer Replacement	7,973	40,130	0	48,103	7,819	154	0	7,973	7,819	106	0	7,925
Asset Renewal Reserve - Waste Disposal	247,178	4,016	0	251,194	240,319	6,859	0	247,178	240,319	3,260	0	243,579
Asset Renewal Reserve - Future Funds	16,230	113,204	0	129,434	15,917	313	0	16,230	15,917	216	0	16,133
Asset Renewal Reserve - Liquid Waste	31,359	509	0	31,868	21,438	9,921	0	31,359	21,438	9,791	0	31,229
	1,726,808	396,991	(330,000)	1,793,799	1,990,309	531,740	(795,241)	1,726,808	1,990,309	202,500	(790,302)	1,402,507

(b) Cash Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Asset Renewal Reserve - Leave	Never	to be used to fund annual and long service leave requirements.
Asset Renewal Reserve - Plant & Equipment	Never	to be used for the purchase of major plant.
Asset Renewal Reserve - Ongerup Effluent	Never	to be used for the maintenance of the Ongerup Effluent System.
Asset Renewal Reserve - Area Promotion	Never	to be used for the promotion of the Gnowangerup Shire.
Asset Renewal Reserve - Swimming Pool	Never	to be used to assist with upgrade of the Gnowangerup Swimming Pool.
Asset Renewal Reserve - Land Development	Never	to be used to fund the purchase of or development of land and buildings and building renewal.
Asset Renewal Reserve - Computer Replacement	Never	to be used to fund the maintenance and replacement of the administration computer system.
Asset Renewal Reserve - Waste Disposal	Never	to be used to fund waste disposal in the Shire, including rehabilitation, transfer stations and post closure of sites.
Asset Renewal Reserve - Future Funds	Never	to be used for contributions towards major externally grant funded projects and programs within the Shire of Gno
Asset Renewal Reserve - Liquid Waste	Never	to be used for the maintenance and improvement of the Gnowangerup Liquid Waste Facility.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

7. FEES & CHARGES REVENUE

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
Governance	0	164	0
General purpose funding	46,724	15,740	46,724
Law, order, public safety	4,180	6,113	4,320
Health	0	50	0
Education and welfare	11,800	11,972	11,500
Housing	86,598	0	84,280
Community amenities	103,252	128,427	114,726
Recreation and culture	16,900	17,474	24,400
Transport	100	217	100
Economic services	19,105	15,183	12,302
Other property and services	48,570	20,224	47,870
	337,229	215,564	346,222

8. GRANT REVENUE

Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:

By Program:

Operating grants, subsidies and contributions

Governance	0	1,814	0
General purpose funding	612,542	1,383,864	612,542
Law, order, public safety	65,080	47,884	49,732
Recreation and culture	1,099	0	0
Transport	140,786	140,786	83,729
Economic services	33,160	0	0
Other property and services	0	9,091	0
	852,667	1,583,439	746,003

Non-operating grants, subsidies and contributions

Law, order, public safety	0	124,170	0
Housing	367,500	0	367,500
Community amenities	300,000	0	0
Transport	699,558	686,682	728,172
	1,367,058	810,852	1,095,672

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

9. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

	2019/20 Budget	2018/19 Actual	2018/19 Budget
Investments			
- Reserve funds	28,050	39,112	27,000
- Other funds	15,000	36,957	15,000
Other interest revenue (refer note 1b)	25,420	33,630	25,420
	68,470	109,699	67,420

(b) Other revenue

Reimbursements and recoveries	0	2,535,055	3,400,013
Other	55,237	305,905	53,690
	55,237	2,840,960	3,453,703

The net result includes as expenses

(c) Auditors remuneration

Audit services	48,744	12,400	44,000
Other services	0	0	3,750
	48,744	12,400	47,750

(d) Interest expenses (finance costs)

Borrowings (refer Note 5(a))	48,039	46,526	56,054
Interest expense on lease liabilities	2,015	0	0
	50,054	46,526	56,054

(e) Elected members remuneration

Meeting fees	80,000	72,000	80,000
Mayor/President's allowance	15,000	15,000	15,000
Deputy Mayor/President's allowance	3,000	3,000	3,000
Travelling expenses	6,640	3,037	6,500
Telecommunications allowance	6,060	5,610	5,940
	110,700	98,647	110,440

(f) Low Value lease expenses

Office equipment	0	13,050	12,680
	0	13,050	12,680

SIGNIFICANT ACCOUNTING POLICIES

LEASES

At inception of a contract, an entity shall assess 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 lessee shall recognise a right-of-use asset and a lease liability.

At the commencement date, a lessee shall measure the right-of-use asset at cost.

LEASES (CONTINUED)

At the commencement date, a lessee shall measure the lease liability at the present value of the lease payments that are not paid at that date. The lease payments shall be discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the lessee shall use the lessee's incremental borrowing rate.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

10. MAJOR LAND TRANSACTIONS

It is not anticipated any land transactions or major land transactions will occur in 2019/20.

11. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2019/20.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

12. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Shire will be party to any joint venture arrangements during 2019/20.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

13. TRUST FUNDS

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

Detail	Balance 1 July 2019	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2020
	\$	\$	\$	\$
Builders Registration Board	-	2,000	(2,000)	0
BCITF	-	1,300	(1,300)	0
Agricultural Society	4,436	0	0	4,436
Unclaimed Rates	56	0	0	56
Trust Interest	59	0	0	59
	4,551	3,300	(3,300)	4,551

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

**14. SIGNIFICANT ACCOUNTING POLICIES - OTHER
INFORMATION**

GOODS AND SERVICES TAX (GST)

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

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

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

REVENUE RECOGNITION

Accounting Policies for the recognition of income and revenue from contracts with customers is described in Note 15.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

**15. SIGNIFICANT ACCOUNTING POLICIES - CHANGE
IN ACCOUNTING POLICIES**

This note explains the impact of the adoption of AASB 15 Revenue from Contracts with Customers, AASB 16 Leases and AASB 1058 Income for Not-for-Profit Entities.

REVENUE FROM CONTRACTS WITH CUSTOMERS

The Shire of Gnowangerup adopted AASB 15 on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions AASB 15, the Shire of Gnowangerup has adopted the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019. In summary the following adjustments were made to the amounts recognised in the balance sheet at the date of initial application (1 July 2019):

	AASB 118 carrying amount 30 June 19	Reclassification	AASB 15 carrying amount 01 July 19
	\$	\$	\$
Contract assets	0		0
Contract liabilities - current			
Unspent grants, contributions and reimbursements	0	(20,614)	(20,614)
Developer contributions	0		0
Contract liabilities non-current			
Developer contributions	0		0
Cash in lieu of parking	0		0
Adjustment to retained surplus from adoption of AASB 15		20,614	

LEASES

On adoption of AASB 16, for leases which had previously been classified as an 'operating lease' when applying AASB 117, the Shire of Gnowangerup is not required to make any adjustments on transition for leases for which the underlying asset is of low value. 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).

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

16. BUDGET RATIOS

	2019/20 Budget	2018/19 Actual	2017/18 Actual	2016/17 Actual
Operating Surplus	(0.2857)	0.0080	(0.0588)	0.0483
Funds After Operations	(0.0454)	0.3427	0.6026	0.5376
PPE	0.0120	(0.0036)	(0.0119)	0.0526
Infrastructure	0.0054	0.0033	(0.2939)	0.0217
Cash Reserves	0.3874	0.3206	0.3947	0.3380
Borrowings	0.2816	0.3825	0.1582	0.1664
Debt Servicing	0.0466	0.2222	0.0370	0.0357
Average Rates (UV)	9,257	9,003	8,502	8,146
Average Rates (GRV)	1,453	1,423	1,311	1,272

The ratios are calculated as follows:

OPERATIONS

Operating Surplus $\frac{\text{Adjusted underlying surplus (or deficit)}}{\text{Adjusted underlying revenue}}$

Funds After Operations $\frac{\text{Funds remaining after operations}}{\text{General funds}}$

ASSET RATIOS

PPE $\frac{\text{Closing WDV value of PPE less Opening WDV value of PPE}}{\text{Opening WDV value of PPE}}$

Infrastructure $\frac{\text{Closing WDV Infrastructure less Opening WDV infrastructure}}{\text{Opening WDV Infrastructure}}$

FINANCING RATIOS

Cash Reserves $\frac{\text{Discretionary Reserve Balance}}{\text{General Funds}}$

Borrowings $\frac{\text{Principal outstanding}}{\text{General funds}}$

Debt Servicing $\frac{\text{Principal and interest due}}{\text{General funds}}$

RATES RATIOS

Average Rates $\frac{\text{Rate revenue per category}}{\text{Number of properties per category}}$

**RATES SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2020**

BY NATURE OR TYPE

		2018/19	2017/18	2017/18
	NOTE	Budget	Actual	Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2 (b)(i)	1,811,529	2,510,231	2,248,000
		1,811,529	2,510,231	2,248,000
Revenue from operating activities (excluding rates)				
Specified area rates	1(c) (e)	208,446	208,342	208,458
Operating grants, subsidies and contributions	8	852,667	1,629,815	746,003
Fees and charges	7	337,229	215,564	346,222
Service charges	1(d)	0	0	0
Interest earnings	9(a)	68,470	109,699	67,420
Other revenue	9(b)	88,102	2,840,960	3,453,703
Profit on asset disposals	3(b)	7,521	19,535	0
		1,562,435	5,023,915	4,821,806
Expenditure from operating activities				
Employee costs		(2,597,413)	(2,333,866)	(2,157,672)
Materials and contracts		(2,222,641)	(4,011,645)	(5,503,216)
Utility charges		(180,080)	(151,422)	(173,500)
Depreciation on non-current assets	4	(2,182,615)	(1,992,964)	(2,985,960)
Interest expenses	9(d)	(50,054)	(46,526)	(56,054)
Insurance expenses		(232,304)	(183,191)	(211,068)
Other expenditure		(410,178)	(207,467)	(371,689)
Loss on asset disposals	3(b)	(115,943)	(296,101)	0
Loss on revaluation of non current assets		0	0	0
Reversal of prior year loss on revaluation of assets		0	0	0
		(7,991,228)	(9,223,182)	(11,459,159)
Operating activities excluded from budgeted deficiency				
Non-cash amounts excluded from operating activities	2 (b)(ii)	2,341,801	2,225,678	3,033,259
Amount attributable to operating activities		(2,275,463)	536,642	(1,356,094)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	8	1,367,058	810,852	1,095,672
Purchase land held for resale	3(a)	0	0	0
Purchase investment property	3(a)	0	0	0
Purchase property, plant and equipment	3(a)	(1,626,840)	(1,333,092)	(2,201,930)
Purchase and construction of infrastructure	3(a)	(1,770,006)	(1,473,062)	(1,377,239)
Proceeds from disposal of assets	3(b)	256,500	345,591	223,000
Amount attributable to investing activities		(1,773,288)	(1,649,711)	(2,260,497)
FINANCING ACTIVITIES				
Repayment of borrowings	5(a)	(194,184)	(1,163,538)	(1,163,539)
Proceeds from new borrowings	5(b)	404,520	0	367,500
Advances to Community Groups		0	0	0
Proceeds from self supporting loans	5(a)	28,557	27,100	27,433
Transfers to cash backed reserves (restricted assets)	6(a)	(396,991)	(531,740)	(202,500)
Transfers from cash backed reserves (restricted assets)	6(a)	330,000	795,241	790,302
Amount attributable to financing activities		171,902	(872,937)	(180,804)
Budgeted deficiency before general rates		(3,876,849)	(1,986,006)	(3,797,395)
Estimated amount to be raised from general rates	1(a)	3,876,849	3,797,535	3,797,395
Net current assets at end of financial year - surplus/(deficit)	2 (b)(i)	0	1,811,529	0

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

Heart of the Stirlings



SHIRE OF GNOWANGERUP

SHIRE OF GNOWANGERUP

**Detailed Operating &
Non-Operating Statements**

2019-2020

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR BUDGET 2018-2019		CURRENT YEAR PERIOD 12 30 JUNE 2019		DRAFT BUDGET 2019-2020	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
Proceeds Sale of Assets							
40015	Sale of CEO Vehicle GN00	(\$25,000)	\$0	(\$16,364)	\$0	(\$29,500)	\$0
40095	Sale of DCEO Vehicle GN001	\$0	\$0	\$0	\$0	(\$25,000)	\$0
40345	Sale of MCCA Vehicle GN002	(\$25,000)	\$0	(\$28,182)	\$0	\$0	\$0
New	Sale of Tip Truck GN.0014	\$0	\$0	\$0	\$0	(\$90,000)	\$0
New	Sale of Tip Truck GN.0044	\$0	\$0	\$0	\$0	(\$90,000)	\$0
40145	Sale of Utility (GN0048)	(\$11,000)	\$0	(\$23,182)	\$0	\$0	\$0
40505	Sale of Utility GN.037	(\$11,000)	\$0	(\$23,182)	\$0	\$0	\$0
40355	Sale of Utility GN.0004	(\$25,000)	\$0	(\$25,682)	\$0	\$0	\$0
40085	Sale of Utility GN.0016	\$0	\$0	\$0	\$0	(\$22,000)	\$0
40215	Sale of Loader GN.0040	(\$80,000)	\$0	(\$70,000)	\$0	\$0	\$0
40245	Sale of Backhoe GN.0089	(\$10,000)	\$0	(\$24,000)	\$0	\$0	\$0
23015	Proceeds - Sale of Land	(\$36,000)	\$0	(\$135,000)	\$0	\$0	\$0
PROCEEDS FROM SALE OF ASSETS		(\$223,000)	\$0	(\$345,591)	\$0	(\$256,500)	\$0
Written Down Value							
Written Down Value - Works Plant		\$0	\$223,000	\$0	\$0	\$0	\$364,922
Sub Total - WDV ON DISPOSAL OF ASSET		\$0	\$223,000	\$0	\$0	\$0	\$364,922
Total - GAIN/LOSS ON DISPOSAL OF ASSET		(\$223,000)	\$223,000	(\$345,591)	\$0	(\$256,500)	\$364,922
Total - OPERATING STATEMENT		(\$223,000)	\$223,000	(\$345,591)	\$0	(\$256,500)	\$364,922

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR BUDGET 2018-2019		CURRENT YEAR PERIOD 12 30 JUNE 2019		DRAFT BUDGET 2019-2020	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
RATES							
OPERATING EXPENDITURE							
01002	Finance Unit Costs	\$0	\$61,913	\$0	\$57,213	\$0	\$0
01012	Administration Activity Costs	\$0	\$39,059	\$0	\$33,323	\$0	\$53,055
01032	Notice Printing & Stationary	\$0	\$4,450	\$0	\$3,074	\$0	\$6,470
01042	Advertising & Promotion	\$0	\$2,000	\$0	\$2,000	\$0	\$2,000
01052	Collection Costs	\$0	\$5,000	\$0	\$3,413	\$0	\$5,000
01062	Valuation Charges	\$0	\$9,100	\$0	\$8,414	\$0	\$9,308
01072	Search Costs	\$0	\$650	\$0	\$180	\$0	\$660
01082	Rates Written Off	\$0	\$50	\$0	\$121	\$0	\$50
Sub Total - GENERAL RATES OP EXP		\$0	\$122,222	\$0	\$139,632	\$0	\$76,543
OPERATING INCOME							
01003	Rates Income	(\$3,797,395)	\$0	(\$3,797,535)	\$0	(\$3,876,849)	\$0
01013	Ex Gratia Rates Contribution	(\$32,524)	\$0	(\$33,454)	\$0	(\$32,524)	\$0
01053	Admin Fee Rate Instalments	(\$4,500)	\$0	(\$4,980)	\$0	(\$4,500)	\$0
01043	Interest On Rates Instalments	(\$11,500)	\$0	(\$12,794)	\$0	(\$11,500)	\$0
01033	Non Payment Penalty	(\$13,000)	\$0	(\$18,680)	\$0	(\$13,000)	\$0
01023	Pensioner Deferred Rate Interest	(\$920)	\$0	(\$2,156)	\$0	(\$920)	\$0
01063	Rate Enquiries	(\$5,700)	\$0	(\$6,760)	\$0	(\$5,700)	\$0
01073	ESL Administration Fees	(\$4,000)	\$0	(\$4,000)	\$0	(\$4,000)	\$0
01103	Legal Charges Reimbursed	(\$5,000)	\$0	(\$3,018)	\$0	(\$5,000)	\$0
01113	Specified Area Rate - Gnp	(\$29,981)	\$0	(\$30,065)	\$0	(\$30,003)	\$0
01133	Rates Received in Advance	\$0	\$0	(\$12,922)	\$0	\$0	\$0
01143	Specified Area Rate - Borden	(\$10,077)	\$0	(\$10,077)	\$0	(\$10,243)	\$0
Sub Total - GENERAL RATES OP INC		(\$3,914,597)	\$0	(\$3,936,441)	\$0	(\$3,994,239)	\$0
Total - GENERAL RATES		(\$3,914,597)	\$122,222	(\$3,936,441)	\$139,632	(\$3,994,239)	\$76,543
OTHER GENERAL PURPOSE FUNDING							
OPERATING EXPENDITURE							
02042	Bank Fees	\$0	\$4,600	\$0	\$4,986	\$0	\$4,600
02052	Rates Waiver	\$0	\$2,645	\$0	\$2,586	\$0	\$461
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/E		\$0	\$7,245	\$0	\$7,571	\$0	\$5,061
OPERATING INCOME							
02003	WA Local Govt Grants Commission - General Purpose	(\$339,684)	\$0	(\$759,992)	\$0	(\$339,684)	\$0
02013	WA Local Govt Grants Commission - Untied Roads Grant	(\$272,858)	\$0	(\$623,872)	\$0	(\$272,858)	\$0
02023	Self Supporting Loan Interest	\$0	\$0	\$307	\$0	\$0	\$0
02033	Interest on Investments	(\$15,000)	\$0	(\$32,470)	\$0	(\$15,000)	\$0
02043	Interest on Reserve Fund	(\$27,000)	\$0	(\$39,112)	\$0	(\$28,050)	\$0
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/IN		(\$654,542)	\$0	(\$1,455,140)	\$0	(\$655,592)	\$0
Total - OTHER GENERAL PURPOSE FUNDING		(\$654,542)	\$7,245	(\$1,455,140)	\$7,571	(\$655,592)	\$5,061
Total - GENERAL PURPOSE FUNDING		(\$4,569,139)	\$129,467	(\$5,391,580)	\$147,203	(\$4,649,831)	\$81,604

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR BUDGET 2018-2019		CURRENT YEAR PERIOD 12 30 JUNE 2019		DRAFT BUDGET 2019-2020	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
MEMBERS OF COUNCIL							
OPERATING EXPENDITURE							
03002	Strategy & Governance Unit Costs	\$0	\$55,112	\$0	\$18,056	\$0	\$43,296
03032	Members Travelling	\$0	\$6,500	\$0	\$3,037	\$0	\$6,640
03042	Conference Expenses	\$0	\$17,000	\$0	\$1,785	\$0	\$17,360
03052	Election Expenses	\$0	\$2,444	\$0	\$805	\$0	\$22,350
03062	Members Allowances	\$0	\$98,000	\$0	\$90,000	\$0	\$98,380
03072	Telecommunication Allowance	\$0	\$5,940	\$0	\$5,610	\$0	\$6,060
03082	Refreshments & Receptions	\$0	\$19,000	\$0	\$16,192	\$0	\$30,080
03102	Members Insurance	\$0	\$7,162	\$0	\$7,162	\$0	\$7,070
03112	Consultants Expenses	\$0	\$11,000	\$0	\$3,143	\$0	\$0
03122	Subscriptions	\$0	\$18,432	\$0	\$18,364	\$0	\$18,255
03132	Other Member Related Costs	\$0	\$1,500	\$0	\$1,245	\$0	\$1,530
03142	Donations & Grants	\$0	\$58,841	\$0	\$56,212	\$0	\$96,317
03152	Publications & Legislation	\$0	\$600	\$0	\$0	\$0	\$610
03162	Training Programs	\$0	\$0	\$0	\$0	\$0	\$4,000
03172	Project/Development Funds	\$0	\$6,500	\$0	\$3,062	\$0	\$6,635
03202	Administration Activity Costs	\$0	\$89,081	\$0	\$60,169	\$0	\$74,675
Sub Total - MEMBERS OF COUNCIL OP/EXP		\$0	\$397,112	\$0	\$284,885	\$0	\$433,258
OPERATING INCOME							
03003	Reimbursements	\$0	\$0	(\$3,157)	\$0	\$0	\$0
3023	Sale of Scrap	\$0	\$0	(\$227)	\$0	\$0	\$0
Sub Total - MEMBERS OF COUNCIL OP/INC		\$0	\$0	(\$3,384)	\$0	\$0	\$0
Total - MEMBERS OF COUNCIL		\$0	\$397,112	(\$3,384)	\$284,885	\$0	\$433,258
GOVERNANCE							
OPERATING EXPENDITURE							
04002	Strategy & Governance Costs	\$0	\$502,076	\$0	\$316,820	\$0	\$374,049
04012	Corporate & Community Costs	\$0	\$15,000	\$0	\$7,050	\$0	\$4,000
04032	Public Relations	\$0	\$38,618	\$0	\$4,866	\$0	\$8,575
04042	Shire Website	\$0	\$12,356	\$0	\$8,143	\$0	\$4,350
04052	Civic Receptions & Events	\$0	\$19,129	\$0	\$29,579	\$0	\$12,498
04062	Refreshments	\$0	\$3,000	\$0	\$2,357	\$0	\$3,060
04072	Minor Furniture & Equipment	\$0	\$3,000	\$0	\$3,200	\$0	\$3,085
04082	Legal Costs	\$0	\$35,000	\$0	\$20,079	\$0	\$30,630
04092	Audit Fees	\$0	\$47,750	\$0	\$12,400	\$0	\$48,744
04102	Advertising	\$0	\$13,000	\$0	\$13,095	\$0	\$13,275
04112	Minor Admin Expenses	\$0	\$1,000	\$0	\$0	\$0	\$2,000
04192	Valuation Costs	\$0	\$11,000	\$0	\$11,990	\$0	\$0
04232	EEO/DAIP Planning	\$0	\$4,000	\$0	\$0	\$0	\$0
Sub Total - GOVERNANCE - GENERAL OP/EXP		\$0	\$704,929	\$0	\$429,579	\$0	\$504,266
OPERATING INCOME							
04013	Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0
04033	Other Minor Income	\$0	\$0	(\$164)	\$0	\$0	\$0
Sub Total - GOVERNANCE - GENERAL OP/INC		\$0	\$0	(\$1,977)	\$0	\$0	\$0
Total - GOVERNANCE - GENERAL		\$0	\$704,929	(\$1,977)	\$429,579	\$0	\$504,266
Total - GOVERNANCE		\$0	\$1,102,041	(\$5,362)	\$714,464	\$0	\$937,524

Shire of Gnowangerup

		PREVIOUS YEAR BUDGET 2018-2019		CURRENT YEAR PERIOD 12 30 JUNE 2019		DRAFT BUDGET 2019-2020	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme					
LAW, ORDER AND PUBLIC SAFETY							
FIRE PREVENTION							
OPERATING EXPENDITURE							
05032	Bushfire Insurance	\$0	\$23,055	\$0	\$22,304	\$0	\$27,285
05042	Advertising/Printing/Other Expenses	\$0	\$1,800	\$0	\$1,600	\$0	\$1,835
05062	Fire Vehicles - Operations	\$0	\$1,000	\$0	\$3,223	\$0	\$1,020
05092	Bushfire Depreciation	\$0	\$100,760	\$0	\$87,844	\$0	\$95,830
05122	Base Operators Allowance	\$0	\$800	\$0	\$800	\$0	\$800
05182	Gnp BFB Expenses	\$0	\$6,775	\$0	\$7,670	\$0	\$6,910
05192	Borden BFB Expenses	\$0	\$6,770	\$0	\$5,975	\$0	\$6,905
05202	Ongerup BFB Expenses	\$0	\$6,770	\$0	\$5,042	\$0	\$6,905
05212	Fire Break Inspection Costs	\$0	\$5,000	\$0	\$4,050	\$0	\$5,100
Sub Total - FIRE PREVENTION OP/EXP		\$0	\$152,730	\$0	\$138,508	\$0	\$152,590
OPERATING INCOME							
05003	DFES BFB Grant	(\$33,277)	\$0	(\$32,473)	\$0	(\$44,480)	\$0
05023	Fines & Penalties	(\$250)	\$0	(\$1,890)	\$0	\$0	\$0
05033	Sale of Fire Maps	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - FIRE PREVENTION OP/INC		(\$33,527)	\$0	(\$34,363)	\$0	(\$44,480)	\$0
Total - FIRE PREVENTION		(\$33,527)	\$152,730	(\$34,363)	\$138,508	(\$44,480)	\$152,590
ANIMAL CONTROL							
OPERATING EXPENDITURE							
06032	Ranger Services Expenses	\$0	\$46,800	\$0	\$36,627	\$0	\$45,310
06042	Other Animal Control Expenses	\$0	\$3,575	\$0	\$324	\$0	\$3,650
06072	Admin Allocations	\$0	\$50,916	\$0	\$38,510	\$0	\$47,188
06082	Cat Sterilisation Program	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - ANIMAL CONTROL OP/EXP		\$0	\$101,291	\$0	\$75,462	\$0	\$96,148
OPERATING INCOME							
06003	Fines & Penalties	(\$120)	\$0	(\$299)	\$0	(\$120)	\$0
06013	Dog Registration Fees	(\$3,800)	\$0	(\$3,599)	\$0	(\$3,905)	\$0
06023	Dog Pound Fees	(\$150)	\$0	(\$325)	\$0	(\$155)	\$0
Sub Total - ANIMAL CONTROL OP/INC		(\$4,070)	\$0	(\$4,223)	\$0	(\$4,180)	\$0
Total - ANIMAL CONTROL		(\$4,070)	\$101,291	(\$4,223)	\$75,462	(\$4,180)	\$96,148
OTHER LAW ORDER & PUBLIC SAFETY							
OPERATING EXPENDITURE							
07012	Corporate & Community Costs	\$0	\$0	\$0	\$0	\$0	\$36,686
07052	Emergency Vehicle Maintenance	\$0	\$30,800	\$0	\$32,703	\$0	\$31,445
07082	SES Emergency Building Operation	\$0	\$3,835	\$0	\$1,147	\$0	\$5,399
07092	Gnp SES Depreciation	\$0	\$18,960	\$0	\$16,069	\$0	\$17,530
07112	SES Expenditure	\$0	\$21,940	\$0	\$17,854	\$0	\$20,600
07132	SMS Register Expenses	\$0	\$5,000	\$0	\$4,794	\$0	\$5,105
07142	Kerbside Numbering	\$0	\$680	\$0	\$102	\$0	\$778
07152	Emergency Management Expenses	\$0	\$5,100	\$0	\$3,106	\$0	\$7,145
07192	CCTV Maintenance	\$0	\$0	\$0	\$0	\$0	\$4,211
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/E		\$0	\$86,315	\$0	\$75,775	\$0	\$128,899
OPERATING INCOME							
07003	Emergency Grant Income	(\$16,455)	\$0	(\$15,412)	\$0	(\$20,600)	\$0
07063	SES LotteryWest Grant	\$0	\$0	\$0	\$0	\$0	\$0
07073	GRANT - CCTV INFRASTRUCTURE	\$0	\$0	(\$124,170)	\$0	\$0	\$0
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP //I		(\$16,455)	\$0	(\$139,582)	\$0	(\$20,600)	\$0
Total - OTHER LAW ORDER PUBLIC SAFETY		(\$16,455)	\$86,315	(\$139,582)	\$75,775	(\$20,600)	\$128,899
Total - LAW ORDER & PUBLIC SAFETY		(\$54,052)	\$340,336	(\$178,168)	\$289,745	(\$69,260)	\$377,637

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR BUDGET 2018-2019		CURRENT YEAR PERIOD 12 30 JUNE 2019		DRAFT BUDGET 2019-2020	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
HEALTH ADMINISTRATION & INSPECTION							
OPERATING EXPENDITURE							
11012	Infrastructure Unit Costs	\$0	\$3,700	\$0	\$5,980	\$0	\$5,024
11032	Analytical Costs	\$0	\$850	\$0	\$629	\$0	\$850
11042	Other Health Costs	\$0	\$0	\$0	\$0	\$0	\$2,100
11052	Health Costs - Contract Services	\$0	\$56,000	\$0	\$50,000	\$0	\$40,500
11062	EHO Salary	\$0	\$0	\$0	\$1,490	\$0	\$74,340
11072	EHO Superannuation	\$0	\$0	\$0	\$71	\$0	\$10,779
11082	Insurances	\$0	\$0	\$0	\$0	\$0	\$2,500
Sub Total - HEALTH ADMIN & INSPECTION OP/EXP		\$0	\$60,550	\$0	\$58,170	\$0	\$136,093
OPERATING INCOME							
11003	Health Act Licences	\$0	\$0	(\$50)	\$0	\$0	\$0
Sub Total - HEALTH ADMIN & INSPECTION OP/INC		\$0	\$0	(\$50)	\$0	\$0	\$0
Total - HEALTH ADMIN & INSPECTION		\$0	\$60,550	(\$50)	\$58,170	\$0	\$136,093
PREVENTIVE SERVICES- PEST CONTROL							
OPERATING EXPENDITURE							
12032	Mosquito Control	\$0	\$5,200	\$0	\$0	\$0	\$8,183
Sub Total - PEST CONTROL OP/EXP		\$0	\$5,200	\$0	\$0	\$0	\$8,183
OPERATING INCOME							
Sub Total - PEST CONTROL OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - PEST CONTROL		\$0	\$5,200	\$0	\$0	\$0	\$8,183
PREVENTIVE SERVICES - OTHER							
OPERATING EXPENDITURE							
14002	Strategy & Governance Unit Costs	\$0	\$2,446	\$0	\$805	\$0	\$25,938
14032	25 McDonald St Building Maintenance	\$0	\$20,567	\$0	\$0	\$0	\$18,354
14042	25 McDonald St Building Operation	\$0	\$0	\$0	\$5,476	\$0	\$0
14052	Medical Centre Building Maintenance	\$0	\$1,525	\$0	\$2,329	\$0	\$1,818
14062	Medical Centre Building Operations	\$0	\$17,011	\$0	\$27,595	\$0	\$30,929
14112	Doctor Vehicle Expenses	\$0	\$5,000	\$0	\$3,455	\$0	\$5,105
14132	Surgery IT Costs	\$0	\$2,000	\$0	\$1,380	\$0	\$2,040
14152	Medical Equipment	\$0	\$3,500	\$0	\$1,666	\$0	\$11,775
14162	Other Surgery Costs	\$0	\$500	\$0	\$13	\$0	\$510
14182	Practice Incentive Costs	\$0	\$132,000	\$0	\$132,000	\$0	\$132,000
Sub Total - PREVENTIVE SRVS - OP/EXP		\$0	\$184,549	\$0	\$174,720	\$0	\$228,469
OPERATING INCOME							
14013	Reimbursements	(\$300)	\$0	(\$501)	\$0	(\$300)	\$0
Sub Total - PREVENTIVE SRVS - OP/INC		(\$300)	\$0	(\$501)	\$0	(\$300)	\$0
Total - PREVENTIVE SERVICES		(\$300)	\$184,549	(\$501)	\$174,720	(\$300)	\$228,469
Total - HEALTH		(\$300)	\$250,299	(\$551)	\$232,890	(\$300)	\$372,745

Shire of Gnowangerup

		PREVIOUS YEAR BUDGET 2018-2019		CURRENT YEAR PERIOD 12 30 JUNE 2019		DRAFT BUDGET 2019-2020	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure
G/L	JOB						
OTHER EDUCATION							
OPERATING EXPENDITURE							
16032	School Mowing Contract	\$0	\$9,045	\$0	\$8,398	\$0	\$18,625
16052	Corporate & Community Costs	\$0	\$1,042	\$0	\$786	\$0	\$1,027
Sub Total - OTHER EDUCATION OP/EXP		\$0	\$10,087	\$0	\$9,184	\$0	\$19,652
OPERATING INCOME							
16003	School Mowing Contract Income	(\$10,900)	\$0	(\$11,572)	\$0	(\$11,200)	\$0
Sub Total - OTHER EDUCATION OP/INC		(\$10,900)	\$0	(\$11,572)	\$0	(\$11,200)	\$0
Total - OTHER EDUCATION		(\$10,900)	\$10,087	(\$11,572)	\$9,184	(\$11,200)	\$19,652
CARE OF FAMILIES AND CHILDREN							
OPERATING EXPENDITURE							
17022	Old Kindy Building Maintenance	\$0	\$15,395	\$0	\$6,139	\$0	\$15,282
17032	Family Centre	\$0	\$0	\$0	\$0	\$0	\$0
17062	Ongerup Pre-School Building Operations	\$0	\$0	\$0	\$0	\$0	\$0
17082	Corporate & Community Costs	\$0	\$1,042	\$0	\$786	\$0	\$12,327
Sub Total - CARE OF FAMILIES AND CHILDREN OP/EXP		\$0	\$16,437	\$0	\$6,925	\$0	\$27,609
OPERATING INCOME							
17003	Rental Income - Family Centre	(\$600)	\$0	(\$400)	\$0	(\$600)	\$0
Sub Total - CARE OF FAMILIES AND CHILDREN OP/INC		(\$600)	\$0	(\$400)	\$0	(\$600)	\$0
Total - CARE OF FAMILIES AND CHILDREN		(\$600)	\$16,437	(\$400)	\$6,925	(\$600)	\$27,609
Total - EDUCATION & WELFARE		(\$11,500)	\$26,524	(\$11,972)	\$16,109	(\$11,800)	\$47,261

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR BUDGET 2018-2019		CURRENT YEAR PERIOD 12 30 JUNE 2019		DRAFT BUDGET 2019-2020	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
STAFF HOUSING							
OPERATING EXPENDITURE							
23152	2 CECIL STREET - BUILDING OPERATION	\$0	\$13,559	\$0	\$4,118	\$0	\$5,329
23162	2 CECIL STREET - BUILDING MAINTENANCE	\$0	\$430	\$0	\$1,816	\$0	\$2,753
23172	4 Grocock Street Building Maintenance	\$0	\$5,120	\$0	\$5,352	\$0	\$15,685
23182	4 Grocock Street Building Operation	\$0	\$17,377	\$0	\$11,891	\$0	\$15,689
23192	3396 Broomehill-Gnp Rd Building Maintenance	\$0	\$2,240	\$0	\$650	\$0	\$2,490
23202	3396 Broomehill-Gnp Rd Building Operations	\$0	\$14,072	\$0	\$11,659	\$0	\$9,499
23212	25 McDonald St Building Maintenance	\$0	\$3,760	\$0	\$374	\$0	\$6,015
23222	25 McDonald St Building Operation	\$0	\$16,807	\$0	\$3,042	\$0	\$12,339
23072	20 McDonald Street - Building Operation	\$0	\$10,867	\$0	\$10,401	\$0	\$9,579
23142	20 McDonald Street - Building Maintenance	\$0	\$5,045	\$0	\$4,680	\$0	\$4,880
23232	Less Housing Allocation to Other Programs	\$0	(73,365)	\$0	\$0	\$0	(69,799)
Sub Total - STAFF HOUSING OP/EXP		\$0	\$15,912	\$0	\$53,983	\$0	\$14,459
OPERATING INCOME							
23043	Commonwealth Grants	(\$367,500)	\$0	\$0	\$0	(\$367,500)	\$0
Sub Total - STAFF HOUSING OP/INC		(\$367,500)	\$0	\$0	\$0	(\$367,500)	\$0
Total - STAFF HOUSING		(\$367,500)	\$15,912	\$0	\$53,983	(\$367,500)	\$14,459
HOUSING OTHER							
OPERATING EXPENDITURE							
23002	Housing Admin Costs	\$0	\$0	\$0	\$0	\$0	\$12,747
23082	Lot 117 Vaux Street, Ongerup (Police Station)	\$0	\$20,857	\$0	\$4,972	\$0	\$0
23102	Lot 61 Corbett St - Building operations	\$0	\$18,597	\$0	\$14,636	\$0	\$13,589
23112	Lot 61 Corbett St - Building Maintenance	\$0	\$810	\$0	\$981	\$0	\$973
23122	Lot 191 Corbett St - Building operations	\$0	\$16,802	\$0	\$14,738	\$0	\$13,599
23132	Lot 191 Corbett St - Building Maintenance	\$0	\$810	\$0	\$653	\$0	\$973
New	Interest on Staff Housing & Well Aged Housing Loan	\$0	\$0	\$0	\$0	\$0	\$22,736
Sub Total - HOUSING OTHER OP/EXP		\$0	\$57,876	\$0	\$50,113	\$0	\$64,617
OPERATING INCOME							
23013	Reimbursements	(\$84,280)	\$0	(\$86,442)	\$0	(\$86,598)	\$0
Sub Total - HOUSING OTHER OP/INC		(\$84,280)	\$0	(\$86,442)	\$0	(\$86,598)	\$0
Total - HOUSING OTHER		(\$84,280)	\$57,876	(\$86,442)	\$50,113	(\$86,598)	\$64,617
Total - HOUSING		(\$451,780)	\$73,788	(\$86,442)	\$104,095	(\$454,098)	\$79,076

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR BUDGET 2018-2019		CURRENT YEAR PERIOD 12 30 JUNE 2019		DRAFT BUDGET 2019-2020	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
SANITATION - HOUSEHOLD REFUSE							
OPERATING EXPENDITURE							
24002	Strategy & Governance Unit Costs	\$0	\$17,094	\$0	\$5,597	\$0	\$0
24022	Refuse Collection	\$0	\$43,445	\$0	\$45,563	\$0	\$45,366
24032	Refuse Site Management	\$0	\$118,575	\$0	\$92,380	\$0	\$113,997
24052	Recycling Domestic & Commercial	\$0	\$43,140	\$0	\$41,530	\$0	\$44,045
Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP		\$0	\$222,254	\$0	\$185,070	\$0	\$203,408
OPERATING INCOME							
24003	Refuse Collection Charges	(\$41,076)	\$0	(\$45,136)	\$0	(\$44,772)	\$0
24013	Waste Avoidance & Resource Recovery Fees	(\$133,400)	\$0	(\$133,200)	\$0	(\$133,200)	\$0
24063	Asbestos/Rubbish Disposal	\$0	\$0	(\$22,330)	\$0	\$0	\$0
24073	Recycling Income	(\$40,050)	\$0	(\$40,406)	\$0	(\$40,500)	\$0
24093	Government Grants	\$0	\$0	\$0	\$0	(\$300,000)	\$0
Sub Total - SANITATION H/HOLD REFUSE OP/INC		(\$214,526)	\$0	(\$241,072)	\$0	(\$518,472)	\$0
Total - SANITATION HOUSEHOLD REFUSE		(\$214,526)	\$222,254	(\$241,072)	\$185,070	(\$518,472)	\$203,408
SANITATION OTHER							
OPERATING EXPENDITURE							
25002	Drum Muster	\$0	\$5,120	\$0	\$952	\$0	\$5,662
25012	Refuse Collection From Streets Works Dept	\$0	\$17,130	\$0	\$15,723	\$0	\$23,332
25022	Oil Disposal (Wren Oil)	\$0	\$1,264	\$0	\$15	\$0	\$1,366
Sub Total - SANITATION OTHER OP/EXP		\$0	\$23,514	\$0	\$16,690	\$0	\$30,360
OPERATING INCOME							
25003	Drum Muster & Oil Collection	(\$5,120)	\$0	(\$145)	\$0	(\$5,662)	\$0
Sub Total - SANITATION OTHER OP/INC		(\$5,120)	\$0	(\$145)	\$0	(\$5,662)	\$0
Total - SANITATION OTHER		(\$5,120)	\$23,514	(\$145)	\$16,690	(\$5,662)	\$30,360
EFFLUENT DRAINAGE SYSTEM							
OPERATING EXPENDITURE							
26022	Septic Tank Cleaning	\$0	\$24,300	\$0	\$6,876	\$0	\$29,814
26032	Grease Trap Cleaning	\$0	\$4,480	\$0	\$4,124	\$0	\$5,493
26042	Ongerup Effluent Maintenance	\$0	\$36,265	\$0	\$8,525	\$0	\$21,344
26072	Ongerup Effluent operations	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - SEWERAGE OP/EXP		\$0	\$65,045	\$0	\$19,525	\$0	\$56,651
OPERATING INCOME							
26013	Septic Tank Application Fees	\$0	\$0	\$0	\$0	\$0	\$0
26023	Septic Tank Cleaning	(\$15,000)	\$0	(\$8,620)	\$0	(\$8,600)	\$0
26033	Grease Trap Cleaning	(\$1,800)	\$0	(\$2,120)	\$0	(\$1,800)	\$0
26043	Ongerup Sewerage Specified Area Rate	(\$35,000)	\$0	(\$35,000)	\$0	(\$35,000)	\$0
26063	Septic Waste Revealal - Gnp Ponds	(\$9,500)	\$0	(\$2,136)	\$0	(\$2,100)	\$0
Sub Total - SEWERAGE OP/INC		(\$61,300)	\$0	(\$47,876)	\$0	(\$47,500)	\$0
Total - SEWERAGE		(\$61,300)	\$65,045	(\$47,876)	\$19,525	(\$47,500)	\$56,651

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR BUDGET 2018-2019		CURRENT YEAR PERIOD 12 30 JUNE 2019		DRAFT BUDGET 2019-2020	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
PROTECTION OF THE ENVIRONMENT							
OPERATING EXPENDITURE							
28022	Other Environment Costs	\$0	\$345	\$0	\$285	\$0	\$530
28032	Yongergnow Eco Tourism Centre	\$0	\$109,000	\$0	\$70,502	\$0	\$76,625
28042	NSPNRG Contribution	\$0	\$330	\$0	\$551	\$0	\$15,000
28052	Loan Interest - Yongergnow	\$0	\$221	\$0	\$202	\$0	\$0
Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXI		\$0	\$109,896	\$0	\$71,539	\$0	\$92,155
OPERATING INCOME							
28003	Reimbursements	(\$5,675)	\$0	(\$5,848)	\$0	(\$6,025)	\$0
28023	Seed Collection Income	\$0	\$0	(\$109)	\$0	\$0	\$0
Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC		(\$5,675)	\$0	(\$5,957)	\$0	(\$6,025)	\$0
Total - PROTECTION OF THE ENVIRONMENT		(\$5,675)	\$109,896	(\$5,957)	\$71,539	(\$6,025)	\$92,155
TOWN PLANNING & REGIONAL DEVELOPMENT							
OPERATING EXPENDITURE							
29042	Virginia Land Development Admin Allocation	\$0	\$1,835	\$0	\$603	\$0	\$0
29072	Land Development	\$0	\$14,850	\$0	\$19,832	\$0	\$14,347
29102	Town Planning Salaries	\$0	\$68,652	\$0	\$60,291	\$0	\$68,652
29112	Town Planning Insurances	\$0	\$1,830	\$0	\$1,831	\$0	\$2,115
29122	Town Planning Superannuation	\$0	\$6,522	\$0	\$4,296	\$0	\$6,660
Sub Total - TOWN PLAN & REG DEV OP/EXP		\$0	\$93,689	\$0	\$86,853	\$0	\$91,774
OPERATING INCOME							
29023	Planning Applications/ Approval Fees	(\$1,300)	\$0	(\$3,424)	\$0	(\$1,340)	\$0
Sub Total - TOWN PLAN & REG DEV OP/INC		(\$1,300)	\$0	(\$3,424)	\$0	(\$1,340)	\$0
Total - TOWN PLANNING & REGIONAL DEVELOPMENT		(\$1,300)	\$93,689	(\$3,424)	\$86,853	(\$1,340)	\$91,774
OTHER COMMUNITY AMENITIES							
OPERATING EXPENDITURE							
30002	Cemeteries Administration	\$0	\$3,057	\$0	\$2,829	\$0	\$7,052
30012	Cemeteries Maintenance	\$0	\$19,750	\$0	\$19,285	\$0	\$14,329
30022	Grave Digging	\$0	\$12,780	\$0	\$6,270	\$0	\$16,918
30032	Public Conveniences Building Maintenance	\$0	\$10,197	\$0	\$7,088	\$0	\$11,355
30042	Public Conveniences Building Operation	\$0	\$32,806	\$0	\$28,698	\$0	\$39,312
Sub Total - OTHER COMMUNITY AMENITIES OP/EXP		\$0	\$78,590	\$0	\$64,170	\$0	\$88,966
OPERATING INCOME							
30003	Cemetery Fees- Gnowangerup	(\$6,000)	\$0	(\$4,146)	\$0	(\$4,140)	\$0
Sub Total - OTHER COMMUNITY AMENITIES OP/INC		(\$6,000)	\$0	(\$4,146)	\$0	(\$4,140)	\$0
Total - OTHER COMMUNITY AMENITIES		(\$6,000)	\$78,590	(\$4,146)	\$64,170	(\$4,140)	\$88,966
URBAN STORMWATER DRAINAGE							
OPERATING EXPENDITURE							
27002	Drainage Maintenance	\$0	\$5,980	\$0	\$2,531	\$0	\$7,053
27012	Depreciation	\$0	\$35	\$0	\$0	\$0	\$0
Sub Total - URBAN STORMWATER DRAINAGE OP/EXP		\$0	\$6,015	\$0	\$2,531	\$0	\$7,053
Total - URBAN STORMWATER DRAINAGE		\$0	\$6,015	\$0	\$2,531	\$0	\$7,053
Total - COMMUNITY AMENITIES		(\$293,921)	\$599,003	(\$302,620)	\$446,379	(\$583,139)	\$570,367

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR BUDGET 2018-2019		CURRENT YEAR PERIOD 12 30 JUNE 2019		DRAFT BUDGET 2019-2020	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
PUBLIC HALL & CIVIC CENTRES							
OPERATING EXPENDITURE							
31012	Gnp Memorial Hall Building Maintenance	\$0	\$6,903	\$0	\$5,868	\$0	\$7,835
31022	Gnp Memorial Hall Building Operation	\$0	\$102,339	\$0	\$60,616	\$0	\$65,239
31052	Ongerup Hall Building Maintenance	\$0	\$4,000	\$0	\$884	\$0	\$3,960
31062	Ongerup Hall Building Operation	\$0	\$82,887	\$0	\$31,044	\$0	\$36,489
31092	Borden CWA Hall Building Maintenance	\$0	\$910	\$0	\$300	\$0	\$934
31102	Borden CWA Hall Building Operation	\$0	\$3,002	\$0	\$663	\$0	\$725
31152	Gnp Old Ambulance Building - Building Operation	\$0	\$2,067	\$0	\$238	\$0	\$259
31182	Ongerup CWA	\$0	\$10,437	\$0	\$1,945	\$0	\$2,579
31202	Yougenup Centre - Building Maintenance & Operation	\$0	\$64,972	\$0	\$47,931	\$0	\$49,292
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP		\$0	\$277,517	\$0	\$149,488	\$0	\$167,312
OPERATING INCOME							
31003	Gnowangerup Memorial Hall	(\$300)	\$0	(\$284)	\$0	(\$300)	\$0
31023	Ongerup Hall	(\$500)	\$0	(\$500)	\$0	\$0	\$0
31043	Borden CWA Hall	(\$600)	\$0	(\$600)	\$0	(\$600)	\$0
31053	HALL HIRE DEPOSITS	\$0	\$0	\$0	\$0	\$0	\$0
31073	Other Income	\$0	\$0	(\$67)	\$0	\$0	\$0
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC		(\$1,400)	\$0	(\$1,452)	\$0	(\$900)	\$0
Total - PUBLIC HALL & CIVIC CENTRES		(\$1,400)	\$277,517	(\$1,452)	\$149,488	(\$900)	\$167,312
OTHER RECREATION & SPORT							
OPERATING EXPENDITURE							
33012	Depreciation	\$0	\$117,655	\$0	\$58,536	\$0	\$63,860
33022	Gnowangerup Parks & Gardens	\$0	\$99,012	\$0	\$122,566	\$0	\$94,032
33032	Ongerup Parks & Gardens	\$0	\$45,595	\$0	\$25,313	\$0	\$64,052
33042	Borden Parks & Gardens	\$0	\$26,750	\$0	\$12,853	\$0	\$34,012
33052	Gnp Sporting Complex Grounds Maintenance	\$0	\$110,560	\$0	\$75,933	\$0	\$81,562
33062	Gnp Sporting Complex Building Maintenance	\$0	\$3,500	\$0	\$1,688	\$0	\$3,925
33072	Gnp Sporting Complex Building Operation	\$0	\$145,098	\$0	\$124,635	\$0	\$129,629
33082	Ongerup Sporting Complex Grounds Maintenance	\$0	\$18,806	\$0	\$19,071	\$0	\$23,956
33092	Ongerup Sporting Complex Building Maintenance	\$0	\$1,100	\$0	\$4,918	\$0	\$1,125
33102	Ongerup Sporting Complex Building Operation	\$0	\$82,477	\$0	\$36,866	\$0	\$39,944
33112	Borden Sporting Complex Grounds Maintenance	\$0	\$23,745	\$0	\$21,558	\$0	\$29,382
33122	Borden Sporting Complex Building Maintenance	\$0	\$1,350	\$0	\$325	\$0	\$1,375
33132	Borden Sporting Complex Building Operation	\$0	\$118,098	\$0	\$95,408	\$0	\$102,612
33222	Gnowangerup Bowling Club	\$0	\$35,522	\$0	\$23,685	\$0	\$19,974
33252	Old Borden Bowling Club	\$0	\$0	\$0	\$78	\$0	\$80
33232	Depreciation - Infrastructure	\$0	\$1,220	\$0	\$3,368	\$0	\$3,675
33282	Corporate & Community Unit Costs	\$0	\$20,778	\$0	\$15,770	\$0	\$14,201
33332	Pistol Club Building Operations	\$0	\$10,263	\$0	\$4,241	\$0	\$4,720
33432	Other Recreation Expenditure	\$0	\$11,280	\$0	\$901	\$0	\$0
33452	Nobarach Park - Buildings	\$0	\$9,658	\$0	\$17,175	\$0	\$19,224
33492	MCD Vehicle Expenses	\$0	\$14,000	\$0	\$6,273	\$0	\$0
New	Sports Complex Dam Maint	\$0	\$0	\$0	\$0	\$0	\$5,500
Sub Total - OTHER RECREATION & SPORT OP/EXP		\$0	\$896,467	\$0	\$671,380	\$0	\$736,840
OPERATING INCOME							
33003	Other Sport and Rec Income	\$0	\$0	(\$4,794)	\$0	\$0	\$0
33053	VARIOUS REIMBURSEMENT	\$0	\$0	(\$5,214)	\$0	\$0	\$0
33303	REIMBURSEMENTS	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER RECREATION & SPORT OP/INC		\$0	\$0	(\$10,007)	\$0	\$0	\$0
Total - OTHER RECREATION & SPORT		\$0	\$896,467	(\$10,007)	\$671,380	\$0	\$736,840

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR BUDGET 2018-2019		CURRENT YEAR PERIOD 12 30 JUNE 2019		DRAFT BUDGET 2019-2020	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
SWIMMING POOL							
OPERATING EXPENDITURE							
32002	Strategy & Governance Unit Costs	\$0	\$42,747	\$0	\$27,602	\$0	\$2,332
32012	Administration Activity Costs	\$0	\$47,562	\$0	\$35,520	\$0	\$41,057
32042	Gnowangerup Swimming Pool Staff Salaries	\$0	\$101,171	\$0	\$81,367	\$0	\$93,680
32052	Gnowangerup Swimming Pool Building Maintenance	\$0	\$2,850	\$0	\$2,213	\$0	\$3,125
32062	Gnowangerup Swimming Pool Building Operation	\$0	\$56,047	\$0	\$106,906	\$0	\$125,989
32072	Gnowangerup Swimming Pool Grounds Maintenance	\$0	\$21,535	\$0	\$18,895	\$0	\$22,404
32082	Gnowangerup Swimming Pool Chemicals	\$0	\$7,650	\$0	\$4,931	\$0	\$7,800
32092	Gnowangerup Swimming Pool Minor Equipment & Servicing	\$0	\$7,288	\$0	\$6,734	\$0	\$9,159
32142	Swimming Pool Insurances	\$0	\$2,995	\$0	\$2,995	\$0	\$3,365
32152	Swimming Pool Superannuation	\$0	\$13,160	\$0	\$12,017	\$0	\$12,980
32162	Swimming Pool Other Costs	\$0	\$8,800	\$0	\$3,557	\$0	\$8,985
Sub Total - SWIMMING POOL OP/EXP		\$0	\$311,805	\$0	\$302,737	\$0	\$330,876
OPERATING INCOME							
32003	Swimming Pool Entrance Fees	(\$23,000)	\$0	(\$16,090)	\$0	(\$16,000)	\$0
32013	Swimming Pool Grants	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - SWIMMING POOL OP/INC		(\$23,000)	\$0	(\$16,090)	\$0	(\$16,000)	\$0
Total - SWIMMING POOL		(\$23,000)	\$311,805	(\$16,090)	\$302,737	(\$16,000)	\$330,876
LIBRARIES							
OPERATING EXPENDITURE							
35002	Administration Activity Costs	\$0	\$51,499	\$0	\$40,646	\$0	\$49,546
35022	Gnowangerup Library Salaries	\$0	\$40,552	\$0	\$31,060	\$0	\$51,439
35032	Ongerup Library Salaries	\$0	\$10,540	\$0	\$989	\$0	\$0
35052	Gnp Library Building Operation	\$0	\$10,285	\$0	\$8,032	\$0	\$9,335
35062	Ongerup Library Building Operation	\$0	\$1,100	\$0	\$451	\$0	\$0
35072	Library Book Exchange	\$0	\$600	\$0	\$455	\$0	\$1,310
35082	Ongerup Library Book Exchange	\$0	\$695	\$0	\$695	\$0	\$0
35092	Gnowangerup Library Minor Items	\$0	\$2,300	\$0	\$1,939	\$0	\$2,040
35102	Ongerup Library Minor Items	\$0	\$5,500	\$0	\$4,055	\$0	\$510
35112	Gnowangerup Library	\$0	\$10,430	\$0	\$11,172	\$0	\$16,104
35122	Ongerup Library	\$0	\$13,500	\$0	\$15,288	\$0	\$16,505
35142	Regional Library Costs	\$0	\$2,225	\$0	\$2,225	\$0	\$2,270
35192	Library Insurance Expenses	\$0	\$1,521	\$0	\$1,521	\$0	\$1,355
Sub Total - LIBRARIES OP/EXP		\$0	\$150,747	\$0	\$118,529	\$0	\$150,414
OPERATING INCOME							
35003	Gnp Library Fines & Penalties	\$0	\$0	\$0	\$0	\$0	\$0
35013	Gnp Library Other	\$0	\$0	(\$770)	\$0	(\$1,099)	\$0
Sub Total - LIBRARIES OP/INC		\$0	\$0	(\$770)	\$0	(\$1,099)	\$0
Total - LIBRARIES		\$0	\$150,747	(\$770)	\$118,529	(\$1,099)	\$150,414

Shire of Gnowangerup

		PREVIOUS YEAR BUDGET 2018-2019		CURRENT YEAR PERIOD 12 30 JUNE 2019		DRAFT BUDGET 2019-2020	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme							
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure
OTHER CULTURE							
OPERATING EXPENDITURE							
37002	Corporate & Community Unit Costs	\$0	\$10,382	\$0	\$7,859	\$0	\$12,420
37032	Old Gnowangerup Police Station & Gaol Building Maintenance	\$0	\$500	\$0	\$0	\$0	\$0
37042	Old Gnowangerup Gaol Building Operation	\$0	\$9,292	\$0	\$2,773	\$0	\$2,939
37072	Ongerup Community Centre Building Maintenance	\$0	\$2,460	\$0	\$0	\$0	\$2,678
37082	Ongerup Community Centre Building Operation	\$0	\$26,127	\$0	\$9,965	\$0	\$11,564
37112	Gnp Historic Centre Building Maintenance	\$0	\$1,620	\$0	\$0	\$0	\$130
37122	Gnp Historic Centre Building Operation	\$0	\$5,372	\$0	\$2,569	\$0	\$2,809
37132	Ongerup Museum Building Operation	\$0	\$15,862	\$0	\$9,010	\$0	\$9,834
37212	Heritage Trail Plan Implementation	\$0	\$0	\$0	\$0	\$0	\$0
37222	Heritage Strategy & Municipal Inventory	\$0	\$10,000	\$0	\$0	\$0	\$0
37232	Heritage Tractor Maintenance	\$0	\$0	\$0	\$0	\$0	\$0
36002	Loss on Disposal of Asset	\$0	\$0	\$0	\$180,408	\$0	\$0
37322	Old Gnowangerup Star Building Operation	\$0	\$3,340	\$0	\$2,225	\$0	\$2,819
Sub Total - OTHER CULTURE OP/EXP		\$0	\$84,955	\$0	\$214,809	\$0	\$45,193
OPERATING INCOME							
37023	Reimbursements/ Donations	\$0	\$0	\$0	\$0	\$0	\$0
37043	Government Grants	\$0	\$0	\$0	\$0	\$0	\$0
37073	Lottery West Grant	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER CULTURE OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - OTHER CULTURE		\$0	\$84,955	\$0	\$214,809	\$0	\$45,193
Total - RECREATION AND CULTURE		(\$24,400)	\$1,721,491	(\$28,319)	\$1,456,944	(\$17,999)	\$1,430,635

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR BUDGET 2018-2019		CURRENT YEAR PERIOD 12 30 JUNE 2019		DRAFT BUDGET 2019-2020	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE							
OPERATING EXPENDITURE							
39002	Depreciation - Roads	\$0	\$1,159,950	\$0	\$762,520	\$0	\$831,840
39012	Bridges - Pallinup Bridge	\$0	\$37,660	\$0	\$21,768	\$0	\$28,710
39022	Depreciation - Footpaths	\$0	\$8,700	\$0	\$13,650	\$0	\$14,895
39032	Depreciation - Other	\$0	\$2,190	\$0	\$28,059	\$0	\$30,610
39042	Gnp Depot Building Maintenance	\$0	\$8,630	\$0	\$10,985	\$0	\$12,740
39052	Gnp Depot Building Operation	\$0	\$31,232	\$0	\$19,800	\$0	\$81,739
39062	Ongerup Depot Building Maintenance	\$0	\$4,985	\$0	\$4,858	\$0	\$6,839
39072	Ongerup Depot Building Operation	\$0	\$6,819	\$0	\$2,541	\$0	\$3,749
39102	Gravel Pit Reinstatements	\$0	\$6,100	\$0	\$180	\$0	\$5,780
39112	Road Maintenance	\$0	\$1,584,474	\$0	\$1,115,355	\$0	\$1,721,390
39122	Administration Department Costs Regional Road Group	\$0	\$87,915	\$0	\$80,511	\$0	\$89,795
39132	Roman/Asset Development	\$0	\$59,162	\$0	\$71,792	\$0	\$63,314
39142	Street Lighting	\$0	\$43,000	\$0	\$39,858	\$0	\$41,500
39182	Gnowangerup Depot General Maintenance	\$0	\$14,300	\$0	\$22,600	\$0	\$19,609
39192	Loss on Sale of Asset	\$0	\$0	\$0	\$86,560	\$0	\$115,943
39242	Kerb Renewal	\$0	\$6,000	\$0	\$2,397	\$0	\$6,000
39252	Urban Drainage Renewals/Maintenance	\$0	\$8,744	\$0	\$1,180	\$0	\$9,030
39272	Laneway Maintenance	\$0	\$12,060	\$0	\$3,632	\$0	\$10,047
39282	Natural Disaster Opening Up Costs	\$0	\$0	\$0	\$10,553	\$0	\$0
39292	Natural Disaster Restoration Works	\$0	\$3,365,000	\$0	\$2,534,527	\$0	\$0
39322	WATC Short Term Loan Interest	\$0	\$15,000	\$0	\$10,395	\$0	\$0
Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP		\$0	\$6,461,921	\$0	\$4,843,721	\$0	\$3,093,530
OPERATING INCOME							
38013	Regional Road Group Grants	(\$452,000)	\$0	(\$410,510)	\$0	(\$306,667)	\$0
38033	Roads To Recovery Grants	(\$276,172)	\$0	(\$276,172)	\$0	(\$392,891)	\$0
39003	MRWA Road Preservation Grant	(\$83,729)	\$0	(\$140,786)	\$0	(\$140,786)	\$0
39043	Profit/ Loss on Sale of Assets	\$0	\$0	(\$19,535)	\$0	(\$7,521)	\$0
39023	CONTRIBUTIONS/REIMBURSEMENTS	\$0	\$0	(\$52)	\$0	\$0	\$0
39093	Reimbursements	(\$3,365,000)	\$0	(\$2,534,003)	\$0	\$0	\$0
39103	Vehicle Factory Rebate	\$0	\$0	(\$1,000)	\$0	\$0	\$0
Sub Total - MTCE STREETS ROADS DEPOTS OP/INC		(\$4,176,901)	\$0	(\$3,382,058)	\$0	(\$847,865)	\$0
Total - MTCE STREETS ROADS DEPOTS		(\$4,176,901)	\$6,461,921	(\$3,382,058)	\$4,843,721	(\$847,865)	\$3,093,530
TRAFFIC CONTROL							
OPERATING EXPENDITURE							
Sub Total - TRAFFIC CONTROL OP/EXP		\$0	\$0	\$0	\$0	\$0	\$0
OPERATING INCOME							
42013	Sale of Plates	(\$100)	\$0	(\$217)	\$0	(\$100)	\$0
Sub Total - TRAFFIC CONTROL OP/INC		(\$100)	\$0	(\$217)	\$0	(\$100)	\$0
Total - TRAFFIC CONTROL		(\$100)	\$0	(\$217)	\$0	(\$100)	\$0
AERODROMES							
OPERATING EXPENDITURE							
43002	Gnowangerup Airstrip Maintenance	\$0	\$16,940	\$0	\$9,266	\$0	\$19,575
43012	Gnowangerup Airstrip Operations	\$0	\$179,482	\$0	\$104,659	\$0	\$115,070
Sub Total - AERODROMES OP/EXP		\$0	\$196,422	\$0	\$113,926	\$0	\$134,645
OPERATING INCOME							
43013	Transfer from Trust	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - AERODROMES OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - AERODROMES		\$0	\$196,422	\$0	\$113,926	\$0	\$134,645
Total - TRANSPORT		(\$4,177,001)	\$6,658,343	(\$3,382,275)	\$4,957,646	(\$847,965)	\$3,228,175

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR BUDGET 2018-2019		CURRENT YEAR PERIOD 12 30 JUNE 2019		DRAFT BUDGET 2019-2020	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
TOURISM AND AREA PROMOTION							
OPERATING EXPENDITURE							
46012	Strategy & Governance Unit Costs	\$0	\$12,828	\$0	\$8,664	\$0	\$36,115
46092	Gnowangerup Caravan Park - Operation Costs	\$0	\$3,182	\$0	\$5,888	\$0	\$6,524
46102	Gnowangerup Caravan Park Building Maintenance Costs	\$0	\$1,000	\$0	\$1,480	\$0	\$1,020
46122	Local Tourism Promotion	\$0	\$10,000	\$0	\$9,172	\$0	\$0
Sub Total - TOURISM & AREA PROMOTION OP/EXP		\$0	\$27,010	\$0	\$25,203	\$0	\$43,659
OPERATING INCOME							
46013	Caravan Park Licences	(\$800)	\$0	(\$800)	\$0	(\$800)	\$0
Sub Total - TOURISM & AREA PROMOTION OP/INC		(\$800)	\$0	(\$800)	\$0	(\$800)	\$0
Total - TOURISM & AREA PROMOTION		(\$800)	\$27,010	(\$800)	\$25,203	(\$800)	\$43,659
BUILDING CONTROL							
OPERATING EXPENDITURE							
47002	Building Services - Contractor costs	\$0	\$54,000	\$0	\$41,448	\$0	\$54,000
47012	Building Administration Allocations	\$0	\$0	\$0	\$0	\$0	\$3,736
Sub Total - BUILDING CONTROL OP/EXP		\$0	\$54,000	\$0	\$41,448	\$0	\$57,736
BUILDING CONTROL OP/INC							
47003	Building Licences & Fees	(\$2,500)	\$0	(\$2,927)	\$0	(\$2,570)	\$0
47013	BRB & BCITF Commissions	(\$70)	\$0	(\$92)	\$0	(\$75)	\$0
Sub Total - BUILDING CONTROL OP/INC		(\$2,570)	\$0	(\$3,019)	\$0	(\$2,645)	\$0
Total - BUILDING CONTROL		(\$2,570)	\$54,000	(\$3,019)	\$41,448	(\$2,645)	\$57,736
ECONOMIC DEVELOPMENT							
OPERATING EXPENDITURE							
50002	Administration Allocations	\$0	\$12,828	\$0	\$8,664	\$0	\$3,069
50022	Community Capacity Building	\$0	\$180,500	\$0	\$14,016	\$0	\$148,160
50062	Bendigo Bank Contribution	\$0	\$35,000	\$0	\$0	\$0	\$0
50072	Marketing & Tourism Promotion	\$0	\$20,000	\$0	\$17,825	\$0	\$7,000
50082	Loan 281 Interest	\$0	\$0	\$0	\$0	\$0	\$0
50092	Business Development Expenses	\$0	\$5,000	\$0	\$0	\$0	\$0
Sub Total - ECONOMIC DEVELOPMENT OP/EXP		\$0	\$253,328	\$0	\$40,504	\$0	\$158,229
OPERATING INCOME							
50003	Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0
50013	Operating Grants	\$0	\$0	\$0	\$0	(\$33,160)	\$0
Sub Total - ECONOMIC DEVELOPMENT OP/INC		\$0	\$0	\$0	\$0	(\$33,160)	\$0
Total - ECONOMIC DEVELOPMENT		\$0	\$253,328	\$0	\$40,504	(\$33,160)	\$158,229

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR BUDGET 2018-2019		CURRENT YEAR PERIOD 12 30 JUNE 2019		DRAFT BUDGET 2019-2020	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
PUBLIC UTILITY SERVICES							
OPERATING EXPENDITURE							
51002	Standpipe Maintenance	\$0	\$1,800	\$0	\$1,163	\$0	\$1,835
51012	Gnowangerup Standpipe	\$0	\$4,000	\$0	\$4,222	\$0	\$9,510
51022	Ongerup Standpipe	\$0	\$650	\$0	\$1,528	\$0	\$4,200
51032	Borden Standpipe	\$0	\$400	\$0	\$265	\$0	\$400
51042	Formby Road Bore	\$0	\$900	\$0	\$1,367	\$0	\$1,510
51052	Highdenup Road Bore	\$0	\$890	\$0	\$1,001	\$0	\$1,520
51092	Toompup Bore	\$0	\$300	\$0	\$0	\$0	\$300
Sub Total - PUBLIC UTILITY SERVICES OP/EXP		\$0	\$8,940	\$0	\$9,546	\$0	\$19,275
OPERATING INCOME							
51003	Gnowangerup Standpipe Fees	(\$1,200)	\$0	(\$4,692)	\$0	(\$9,000)	\$0
51013	Ongerup Standpipe Fees	\$0	\$0	\$0	\$0	\$0	\$0
51033	Virginia Land Lease	(\$7,752)	\$0	(\$6,682)	\$0	(\$6,685)	\$0
51063	Exploration on Road Reserves & Reserves	\$0	\$0	\$0	\$0	\$0	\$0
51073	Standpipe Swipe Card	(\$50)	\$0	(\$83)	\$0	(\$50)	\$0
Sub Total - PUBLIC UTILITY SERVICES OP/INC		(\$9,002)	\$0	(\$11,456)	\$0	(\$15,735)	\$0
Total - PUBLIC UTILITY SERVICES		(\$9,002)	\$8,940	(\$11,456)	\$9,546	(\$15,735)	\$19,275
Total - ECONOMIC SERVICES		(\$12,372)	\$343,278	(\$15,275)	\$116,702	(\$52,340)	\$278,899

Shire of Gnowangerup

		PREVIOUS YEAR BUDGET 2018-2019		CURRENT YEAR PERIOD 12 30 JUNE 2019		DRAFT BUDGET 2019-2020	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme							
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure
PRIVATE WORKS							
OPERATING EXPENDITURE							
53002	Private Works	\$0	\$12,950	\$0	\$22,243	\$0	\$13,150
53022	Motor Vehicle Licensing	\$0	\$58,660	\$0	\$52,718	\$0	\$31,442
Sub Total - PRIVATE WORKS OP/EXP		\$0	\$71,610	\$0	\$74,961	\$0	\$44,592
OPERATING INCOME							
53003	Private Works Income	(\$12,950)	\$0	(\$20,224)	\$0	(\$13,150)	\$0
Sub Total - PRIVATE WORKS OP/INC		(\$12,950)	\$0	(\$20,224)	\$0	(\$13,150)	\$0
Total - PRIVATE WORKS		(\$12,950)	\$71,610	(\$20,224)	\$74,961	(\$13,150)	\$44,592
PUBLIC WORKS OVERHEADS							
OPERATING EXPENDITURE							
57002	Annual Leave	\$0	\$104,119	\$0	\$115,151	\$0	\$114,565
57012	Long Service Leave	\$0	\$29,588	\$0	\$24,956	\$0	\$32,335
57022	Public Holidays	\$0	\$43,955	\$0	\$52,252	\$0	\$48,158
57032	Sick Leave	\$0	\$43,955	\$0	\$32,606	\$0	\$48,158
57042	Supervision & Administration	\$0	\$232,430	\$0	\$235,474	\$0	\$251,089
57052	General Duties	\$0	\$22,500	\$0	\$47,376	\$0	\$22,500
57062	Toolbox Meetings	\$0	\$4,600	\$0	\$5,055	\$0	\$4,600
57072	Strategy & Governance Unit Costs	\$0	\$2,446	\$0	\$805	\$0	\$10,669
57082	Superannuation	\$0	\$175,973	\$0	\$136,804	\$0	\$203,079
57092	Works Training/ Conferences	\$0	\$24,500	\$0	\$20,796	\$0	\$24,500
57102	Workers Compensation	\$0	\$26,274	\$0	\$26,274	\$0	\$34,625
57112	Job Costed Expenses	\$0	\$0	\$0	\$4,596	\$0	\$0
57122	Mobile Phones - Works	\$0	\$8,280	\$0	\$3,767	\$0	\$9,060
57132	EBA Uniforms	\$0	\$9,340	\$0	\$9,011	\$0	\$9,535
57142	Safety Clothing & Equipment	\$0	\$2,500	\$0	\$2,025	\$0	\$2,550
57152	Other Costs	\$0	\$47,523	\$0	\$38,555	\$0	\$44,164
57162	Insurance	\$0	\$14,271	\$0	\$14,271	\$0	\$16,590
57172	Consultants	\$0	\$80,000	\$0	\$26,868	\$0	\$0
57182	In House Service Costs	\$0	\$97,891	\$0	\$80,811	\$0	\$0
57192	Rostered Days Off	\$0	\$500	\$0	\$724	\$0	\$695
57232	GNOWANGERUP GRADER DRIVER RENTAL	\$0	\$13,200	\$0	\$12,145	\$0	\$13,480
57242	ONGERUP GRADER DRIVER RENT	\$0	\$6,760	\$0	\$6,370	\$0	\$6,905
57992	Less Recovered From Works	\$0	(\$990,605)	\$0	(\$556,121)	\$0	(\$897,257)
Sub Total - PUBLIC WORKS O/HEADS OP/EXP		\$0	\$0	\$0	\$340,570	\$0	\$0
OPERATING INCOME							
57003	Reimbursements	(\$11,120)	\$0	(\$20,140)	\$0	(\$11,620)	\$0
57033	GRANTS AND SUBSIDIES			(\$9,091)	\$0	\$0	\$0
Sub Total - PUBLIC WORKS O/HEADS OP/INC		\$0	\$0	(\$29,230)	\$0	(\$11,620)	\$0
Total - PUBLIC WORKS OVERHEADS		(\$11,120)	\$0	(\$29,230)	\$340,570	(\$11,620)	\$0

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR BUDGET 2018-2019		CURRENT YEAR PERIOD 12 30 JUNE 2019		DRAFT BUDGET 2019-2020	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
PLANT OPERATIONS COSTS							
OPERATING EXPENDITURE							
58002	Fleet Maintenance	\$0	\$143,765	\$0	\$188,482	\$0	\$87,640
58012	Insurance	\$0	\$27,208	\$0	\$27,666	\$0	\$26,010
58022	Fuels & oils	\$0	\$240,000	\$0	\$225,000	\$0	\$245,000
58032	Tyres	\$0	\$36,000	\$0	\$43,496	\$0	\$36,750
58042	Parts & Repairs	\$0	\$130,000	\$0	\$101,333	\$0	\$133,500
58052	Licences	\$0	\$10,000	\$0	\$10,221	\$0	\$10,210
58062	Blades & points	\$0	\$20,000	\$0	\$18,131	\$0	\$20,000
58072	Expendable Tools	\$0	\$13,000	\$0	\$20,586	\$0	\$35,000
58082	Depreciation - Plant	\$0	\$275,000	\$0	\$192,249	\$0	\$209,730
58092	Depreciation - Minor Plant	\$0	\$23,615	\$0	\$8,841	\$0	\$9,650
58112	2 CECIL STREET - BUILDING OPERATION	\$0	\$13,989	\$0	\$1,059	\$0	\$8,082
58132	Mechanic Utility Costs	\$0	\$10,000	\$0	\$11,779	\$0	\$10,210
58142	Housing - 2 Cecil Street	\$0	\$5,760	\$0	\$5,760	\$0	\$5,760
58162	Other Costs	\$0	\$5,000	\$0	\$6,720	\$0	\$6,240
58992	Less Recovered From Works	\$0	(\$953,337)	\$0	(\$909,165)	\$0	(\$843,782)
Sub Total - PLANT OPERATIONS COSTS OP/EXP		\$0	\$0	\$0	(\$47,844)	\$0	\$0
OPERATING INCOME							
58003	Reimbursements	(\$17,098)	\$0	(\$5,760)	\$0	(\$5,760)	\$0
58013	Fuel Rebates	(\$27,500)	\$0	(\$43,662)	\$0	(\$28,500)	\$0
Sub Total - PLANT OPERATIONS COSTS OP/INC		(\$44,598)	\$0	(\$49,422)	\$0	(\$34,260)	\$0
Total - PLANT OPERATIONS COSTS		(\$44,598)	\$0	(\$49,422)	(\$47,844)	(\$34,260)	\$0
MATERIALS AND STOCK							
OPERATING EXPENDITURE							
55032	Fuel & Oils Purchased	\$0	\$240,000	\$0	\$0	\$0	\$245,000
55042	Less Fuel & Oils Allocated	\$0	(\$240,000)	\$0	\$0	\$0	(\$245,000)
55062	Stock Variance	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - MATERIALS AND STOCK		\$0	\$0	\$0	\$0	\$0	\$0
Total - MATERIALS AND STOCK		\$0	\$0	\$0	\$0	\$0	\$0
SALARIES AND WAGES							
OPERATING EXPENDITURE							
54002	Gross Salaries & Wages	\$0	\$2,114,752	\$0	\$2,052,493	\$0	\$2,355,953
54012	Less Salaries Allocated	\$0	(\$2,114,752)	\$0	(\$2,052,493)	\$0	(\$2,355,953)
54022	Workers Compensation Payments	\$0	\$0	\$0	\$34,157	\$0	\$10,000
Sub Total - SALARIES AND WAGES OP/EXP		\$0	\$0	\$0	\$34,157	\$0	\$10,000
OPERATING INCOME							
54003	Workers Compensation Reimbursements	\$0	\$0	(\$42,509)	\$0	(\$10,000)	\$0
Sub Total - SALARIES AND WAGES OP/INC		\$0	\$0	(\$42,509)	\$0	(\$10,000)	\$0
Total - SALARIES AND WAGES		\$0	\$0	(\$42,509)	\$34,157	(\$10,000)	\$10,000

Shire of Gnowangerup

		PREVIOUS YEAR BUDGET 2018-2019		CURRENT YEAR PERIOD 12 30 JUNE 2019		DRAFT BUDGET 2019-2020	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme					
ADMINISTRATION							
OPERATING EXPENDITURE							
Administration activity units							
59022	IT Licence Costs & Support	\$0	\$95,649	\$0	\$80,852	\$0	\$116,280
59032	Accounting	\$0	\$58,750	\$0	\$39,873	\$0	\$51,750
59042	Admin Telephone Mail & Reception	\$0	\$16,100	\$0	\$14,305	\$0	\$16,395
59052	Office Supplies & Equipment	\$0	\$24,680	\$0	\$23,468	\$0	\$14,015
59062	Records Management Costs	\$0	\$54,750	\$0	\$59,400	\$0	\$45,770
59072	Occ Health & Safety	\$0	\$30,160	\$0	\$22,866	\$0	\$30,235
59082	Administration Office Building Maintenance	\$0	\$5,890	\$0	\$3,274	\$0	\$7,345
59092	Administration Office Building Operation	\$0	\$88,440	\$0	\$41,968	\$0	\$63,194
59102	Police Licensing	\$0	\$1,500	\$0	\$1,492	\$0	\$1,540
59202	Loss on Sale of Asset	\$0	\$0	\$0	\$0	\$0	\$0
59992	Less Recovered From Activities	\$0	(\$374,419)	\$0	(\$286,004)	\$0	(\$344,984)
Governance & Strategy							
60282	Governance & Strategy Salaries	\$0	\$229,293	\$0	\$206,051	\$0	\$224,715
60002	Employee Leave	\$0	\$0	\$0	\$42,601	\$0	\$115,621
60012	Long Service Leave	\$0	\$5,658	\$0	\$11,051	\$0	\$5,658
60022	Superannuation	\$0	\$33,104	\$0	\$31,546	\$0	\$32,450
60032	Governance Training/ Conferences	\$0	\$15,900	\$0	\$13,864	\$0	\$9,590
60042	Workers Compensation	\$0	\$4,838	\$0	\$4,838	\$0	\$5,428
60052	Housing Rent Salary Sacrifice	\$0	\$9,600	\$0	\$9,600	\$0	\$9,600
60072	Salary Sacrifice Items	\$0	\$0	\$0	\$2,564	\$0	\$0
60082	Vehicle Expenses (Inc FBT)	\$0	\$30,000	\$0	\$22,418	\$0	\$28,000
60102	4 Grocock Street Building Maintenance	\$0	\$22,497	\$0	\$0	\$0	\$31,374
60142	Insurances	\$0	\$5,919	\$0	\$5,919	\$0	\$5,680
60152	S&G Mobile Phone Expenses	\$0	\$1,750	\$0	\$1,486	\$0	\$1,750
60162	S&G Uniforms	\$0	\$1,240	\$0	\$467	\$0	\$1,275
60172	S&G Other Minor Expenses	\$0	\$1,460	\$0	\$965	\$0	\$1,665
60252	Resource Sharing Expenses	\$0	\$4,000	\$0	\$0	\$0	\$5,000
60272	Rostered Days Off	\$0	\$0	\$0	(\$335)	\$0	\$0
60292	Integrated Planning Costs	\$0	\$10,000	\$0	\$4,900	\$0	\$15,000
60992	Less Allocated To works	\$0	(\$361,259)	\$0	(\$118,323)	\$0	(\$401,360)
Corporate & Community							
61262	Corporate & Community Salaries	\$0	\$439,963	\$0	\$373,812	\$0	\$431,180
61002	Employee Leave	\$0	\$0	\$0	\$45,520	\$0	\$0
61012	Long Service Leave	\$0	\$8,931	\$0	\$12,696	\$0	\$9,036
61022	C&C Superannuation	\$0	\$63,371	\$0	\$53,287	\$0	\$64,015
61032	C&C Workers Compensation	\$0	\$8,988	\$0	\$8,988	\$0	\$10,415
61042	C&C Vehicle Costs	\$0	\$13,850	\$0	\$25,101	\$0	\$25,780
61062	C&C Mobile Phone Costs	\$0	\$3,000	\$0	\$1,172	\$0	\$3,040
61072	Corporate & Community Uniforms	\$0	\$2,720	\$0	\$1,876	\$0	\$2,795
61082	Corporate & Community Training Costs	\$0	\$17,500	\$0	\$12,247	\$0	\$15,320
61092	3396 Broomehill-Gnp Rd Building Maintenance	\$0	\$16,312	\$0	\$40	\$0	\$11,989
61112	Corporate & Community Other Minor Costs	\$0	\$2,500	\$0	\$4,692	\$0	\$22,500
61122	Corporate & Community Insurance	\$0	\$8,478	\$0	\$8,478	\$0	\$8,240
61222	Rostered Days Off	\$0	\$0	\$0	(\$1,155)	\$0	\$0
61232	Housing Rent Salary Sacrifice	\$0	\$8,640	\$0	\$8,640	\$0	\$8,640
61272	Human Resource Costs	\$0	\$20,000	\$0	\$4,398	\$0	\$30,420
61992	Less Allocated To Services	\$0	(\$585,613)	\$0	(\$523,930)	\$0	(\$261,168)
Finance Overheads							
63022	Superannuation	\$0	\$0	\$0	(\$833)	\$0	\$0
Sub Total - ADMINISTRATION OP/EXP		\$0	\$44,140	\$0	\$276,132	\$0	\$475,188
OPERATING INCOME - ADMINISTRATION							
59003	Licensing Services	(\$21,000)	\$0	(\$21,310)	\$0	(\$21,000)	\$0
60003	Reimbursements	(\$21,740)	\$0	(\$37,259)	\$0	(\$18,740)	\$0
63003	Reimbursements	\$0	\$0	(\$1,390)	\$0	\$0	\$0
Sub Total - ADMINISTRATION OP/INC		(\$42,740)	\$0	(\$59,959)	\$0	(\$39,740)	\$0
Total - ADMINISTRATION		(\$42,740)	\$44,140	(\$59,959)	\$276,132	(\$39,740)	\$475,188

Shire of Gnowangerup

		PREVIOUS YEAR BUDGET 2018-2019		CURRENT YEAR PERIOD 12 30 JUNE 2019		DRAFT BUDGET 2019-2020	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure
G/L	JOB						
UNCLASSIFIED							
OPERATING EXPENDITURE							
62022	Donations & Grants	\$0	\$7,180	\$0	\$130	\$0	\$5,180
62032	Insurance Claims	\$0	\$5,000	\$0	\$0	\$0	\$5,000
62042	Other Minor Expenses	\$0	\$0	\$0	(\$3)	\$0	\$0
62072	Loss on Sale of Asset	\$0	\$0	\$0	\$15,000	\$0	\$0
62072	Loss on Sale	\$0	\$0	\$0	\$0	\$0	\$0
62082	Toompup Dam Maintenance	\$0	\$10,415	\$0	\$6,494	\$0	\$10,700
62092	Old Airport Dam Maintenance	\$0	\$10,415	\$0	\$3,660	\$0	\$4,225
62102	Airport Dam Maintenance	\$0	\$10,415	\$0	\$101	\$0	\$345
62112	Magitup Dam Maintenance	\$0	\$40,415	\$0	\$3,469	\$0	\$32,075
62122	Bowling Club Dams Maintenance	\$0	\$15,000	\$0	\$34,180	\$0	\$0
Sub Total - UNCLASSIFIED OP/EXP		\$0	\$98,840	\$0	\$63,031	\$0	\$57,525
OPERATING INCOME							
62003	Insurance Claims Reimbursed	(\$9,000)	\$0	(\$28,392)	\$0	(\$10,840)	\$0
Sub Total - UNCLASSIFIED OP/INC		(\$9,000)	\$0	(\$28,392)	\$0	(\$10,840)	\$0
Total - UNCLASSIFIED		(\$9,000)	\$98,840	(\$28,392)	\$63,031	(\$10,840)	\$57,525
Total - OTHER PROPERTY AND SERVICES		(\$120,408)	\$214,590	(\$229,736)	\$741,007	(\$119,610)	\$587,305

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR BUDGET 2018-2019		CURRENT YEAR PERIOD 12 30 JUNE 2019		DRAFT BUDGET 2019-2020	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
TRANSFERS TO/FROM RESERVES							
EXPENDITURE							
95001	Transfers To Reserve Funds - (Inc Interest Earned)	\$0	\$202,500	\$0	\$531,739	\$0	\$396,991
Sub Total - TRANSFER TO OTHER COUNCIL FUNDS		\$0	\$202,500	\$0	\$531,739	\$0	\$396,991
INCOME							
95002	Transfer from Reserve Fund	(\$790,302)	\$0	(\$795,241)	\$0	(\$330,000)	\$0
Total - TRANSFER FROM OTHER COUNCIL FUNDS		(\$790,302)	\$0	(\$795,241)	\$0	(\$330,000)	\$0
Total - FUND TRANSFER		(\$790,302)	\$202,500	(\$795,241)	\$531,739	(\$330,000)	\$396,991
000000 (Surplus) / Deficit - Carried Forward		(\$2,248,000)	\$0	(\$2,510,231)	\$0	(\$1,811,529)	\$0
Sub Total - SURPLUS C/FWD		(\$2,248,000)	\$0	(\$2,510,231)	\$0	(\$1,811,529)	\$0
Total - SURPLUS		(\$2,248,000)	\$0	(\$2,510,231)	\$0	(\$1,811,529)	\$0
LONG TERM LOANS							
Sub Total - LOAN ADVANCES		\$0	\$0	\$0	\$0	\$0	\$0
INCOME							
80005	New Loans	(\$367,500)	\$0	\$0	\$0	(\$404,520)	\$0
80025	WATC SHORT TERM LOAN	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - LONG TERM LOANS		(\$367,500)	\$0	\$0	\$0	(\$404,520)	\$0
Total - DEFERRED ASSETS		(\$367,500)	\$0	\$0	\$0	(\$404,520)	\$0
LIABILITY LOANS - PRINCIPAL REPAYMENTS							
CAPITAL EXPENDITURE							
80004	Principal On Loans	\$0	\$1,163,539	\$0	\$163,537	\$0	\$194,184
80014	WATC Short Term Loan Principal	\$0	\$0	\$0	\$1,000,000	\$0	\$0
Sub Total - LOAN REPAYMENTS		\$0	\$1,163,539	\$0	\$1,163,537	\$0	\$194,184
CAPITAL INCOME							
80015	Principal Repaid - Self Supporting Loans	(\$27,433)	\$0	\$0	\$0	(\$28,557)	\$0
Sub Total - LOANS RAISED		(\$27,433)	\$0	\$0	\$0	(\$28,557)	\$0
Total - NON CURRENT LIABILITIES		(\$27,433)	\$1,163,539	\$0	\$1,163,537	(\$28,557)	\$194,184
OPERATING ACTIVITIES EXCLUDED FROM BUDGET							
000000 Depreciation Written Back		\$0	(\$2,985,960)	\$0	(\$1,992,964)	\$0	(\$2,182,615)
000000 Book Value of Assets Sold Written Back		\$0	(\$223,000)	\$0	\$0	\$0	(\$364,922)
000000 Profit on Sale of Asset Written Back		\$0	\$0	\$19,535	\$0	\$7,521	\$0
000000 Loss on Sale of Asset Written Back		\$0	\$0	\$0	(\$296,101)	\$0	(\$115,943)
000000 Long Service Leave - Non Cash		\$0	(\$47,299)	\$0	\$50,479	\$0	(\$50,764)
Sub Total - OPERATING ACTIVITIES EXCLUDED		\$0	(\$3,256,259)	(\$14,192)	(\$2,238,586)	\$7,521	(\$2,714,244)
Total - OPERATING ACTIVITIES EXCLUDED		\$0	(\$3,256,259)	(\$14,192)	(\$2,238,586)	\$7,521	(\$2,714,244)

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR BUDGET 2018-2019		CURRENT YEAR PERIOD 12 30 JUNE 2019		DRAFT BUDGET 2019-2020	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
FURNITURE & EQUIPMENT							
GOVERNANCE							
CAPITAL EXPENDITURE							
04014	Governance - Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$0
	Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$0	\$0	\$0
	Total - GOVERNANCE	\$0	\$0	\$0	\$0	\$0	\$0
FURNITURE & EQUIPMENT							
HEALTH							
CAPITAL EXPENDITURE							
14014	Health Computer Equip & Software	\$0	\$0	\$0	\$0	\$0	\$0
	Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$0	\$0	\$0
	Total - HEALTH	\$0	\$0	\$0	\$0	\$0	\$0
FURNITURE AND EQUIPMENT							
OTHER PROPERTY & SERVICES - ADMINISTRATION							
CAPITAL EXPENDITURE							
59050	Administration Furniture & Equipment	\$0	\$5,000	\$0	\$5,001	\$0	\$0
	Sub Total - CAPITAL WORKS	\$0	\$5,000	\$0	\$5,001	\$0	\$0
	Total - OTHER PROPERTY	\$0	\$5,000	\$0	\$5,001	\$0	\$0
	Total - FURNITURE AND EQUIPMENT	\$0	\$5,000	\$0	\$5,001	\$0	\$0
LAND AND BUILDINGS							
HOUSING							
CAPITAL EXPENDITURE							
23074	Construction of 2 houses on cnr Quinn & Whitehead Sts	\$0	\$735,000	\$0	\$0	\$0	\$772,020
23024	20 McDonald St Renewals	\$0	\$8,400	\$0	\$6,739	\$0	\$0
23034	4 Grocock Street Renewals	\$0	\$0	\$0	\$0	\$0	\$0
58004	2 Cecil Street	\$0	\$4,000	\$0	\$352	\$0	\$4,000
23084	Land Acquisiton Costs	\$0	\$0	\$0	\$0	\$0	\$16,976
	Sub Total - CAPITAL WORKS	\$0	\$747,400	\$0	\$7,091	\$0	\$792,996
	Total - HOUSING	\$0	\$747,400	\$0	\$7,091	\$0	\$792,996
LAND AND BUILDINGS							
COMMUNITY AMENITIES							
CAPITAL EXPENDITURE							
29004	Purchase of Land - Community Amenities	\$0	\$0	\$0	\$0	\$0	\$27,000
29024	Land Development	\$0	\$510,000	\$0	\$456,312	\$0	\$0
	Sub Total - CAPITAL WORKS	\$0	\$510,000	\$0	\$456,312	\$0	\$27,000
	Total - COMMUNITY AMENITIES	\$0	\$510,000	\$0	\$456,312	\$0	\$27,000

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR BUDGET 2018-2019		CURRENT YEAR PERIOD 12 30 JUNE 2019		DRAFT BUDGET 2019-2020	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
LAND AND BUILDINGS							
RECREATION AND CULTURE							
CAPITAL EXPENDITURE							
32004	Swimming Pool Capital Expenditure	\$0	\$30,000	\$0	\$8,990	\$0	\$0
31004	Yougenup Community Centre	\$0	\$4,030	\$0	\$3,250	\$0	\$0
31024	Gnp Town Hall Capital	\$0	\$25,000	\$0	\$11,358	\$0	\$0
31014	Ongerup Town Hall Renewals	\$0	\$25,000	\$0	\$6,273	\$0	\$0
32024	Old Swimming Pool Redevelopment	\$0	\$30,000	\$0	\$57,343	\$0	\$0
33214	Gnowangerup Bowling Club Capital	\$0	\$0	\$0	\$0	\$0	\$1,740
37134	Ongerup Community Centre Capital	\$0	\$5,000	\$0	\$2,350	\$0	\$0
33304	Ongerup Bowling Clubhouse Capital	\$0	\$0			\$0	\$777
33504	Ongerup Bowling Club Storage Shed Capital	\$0	\$0			\$0	\$331
37024	Ongerup CWA Building Capital	\$0	\$5,000	\$0	\$2,684	\$0	\$0
37054	Ongerup Museum Capital	\$0	\$5,000	\$0	\$3,206	\$0	\$592
37094	Gnp Historic Centre Capital	\$0	\$0			\$0	\$2,128
37324	Gnowangerup Star Building Capital	\$0	\$5,000	\$0	\$1,318	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$134,030	\$0	\$96,771	\$0	\$5,568
Total - RECREATION AND CULTURE		\$0	\$134,030	\$0	\$96,771	\$0	\$5,568
LAND AND BUILDINGS							
TRANSPORT							
CAPITAL EXPENDITURE							
39004	Gnowangerup Works Depot Capital	\$0	\$59,000	\$0	\$71,966	\$0	\$0
39044	Ongerup Works Depot Capital	\$0	\$5,000	\$0	\$2,694	\$0	\$2,720
Sub Total - CAPITAL WORKS		\$0	\$64,000	\$0	\$74,660	\$0	\$2,720
Total - TRANSPORT		\$0	\$64,000	\$0	\$74,660	\$0	\$2,720
LAND AND BUILDINGS							
OTHER PROPERTY AND SERVICES							
CAPITAL EXPENDITURE							
58004	2 Cecil Street Residence Capital	\$0	\$0			\$0	\$4,736
57014	9 Yougenup Road Residence Capital	\$0	\$0	\$0	\$0	\$0	\$1,320
59040	Administration Centre Building Capital	\$0	\$9,500	\$0	\$5,730	\$0	\$5,500
Sub Total - CAPITAL WORKS		\$0	\$9,500	\$0	\$5,730	\$0	\$11,556
Total - OTHER PROPERTY AND SERVICES		\$0	\$9,500	\$0	\$5,730	\$0	\$11,556
Total - LAND AND BUILDINGS		\$0	\$1,464,930	\$0	\$640,563	\$0	\$839,840

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR BUDGET 2018-2019		CURRENT YEAR PERIOD 12 30 JUNE 2019		DRAFT BUDGET 2019-2020	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
PLANT AND EQUIPMENT							
RECREATION AND CULTURE							
CAPITAL EXPENDITURE							
33224	Purchase Pump and Water Tank - Ongerup oval	\$0	\$5,000	\$0	\$11,318	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$5,000	\$0	\$11,318	\$0	\$0
Total - RECREATION AND CULTURE		\$0	\$5,000	\$0	\$11,318	\$0	\$0
PLANT AND EQUIPMENT							
TRANSPORT							
CAPITAL EXPENDITURE							
40264	Purchase Loader GN0040	\$0	\$280,000	\$0	\$275,910	\$0	\$0
40304	Purchase Backhoe GN.0089	\$0	\$185,000	\$0	\$174,600	\$0	\$0
40544	Purchase Tip Truck GN.0014	\$0	\$0			\$0	\$315,000
40554	Purchase Tip Truck GN.0044	\$0	\$0			\$0	\$315,000
40464	Minor Plant Purchases	\$0	\$20,000	\$0	\$5,405	\$0	\$0
40224	4 Tonne Multi Roller	\$0	\$60,000	\$0	\$50,500	\$0	\$0
40374	Purchase of Utility GN.0016	\$0	\$0	\$0	\$0	\$0	\$37,000
40404	Purchase of Utility GN.0048	\$0	\$36,000	\$0	\$35,372	\$0	\$0
40504	Purchase of Utility GN.037	\$0	\$36,000	\$0	\$33,865	\$0	\$0
40344	Purchase of Utility GN.004	\$0	\$45,000	\$0	\$44,314	\$0	\$0
40524	Purchase Canopy for Utility (Ranger)	\$0	\$5,000	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$667,000	\$0	\$619,966	\$0	\$667,000
Total - TRANSPORT		\$0	\$667,000	\$0	\$619,966	\$0	\$667,000
PLANT AND EQUIPMENT							
OTHER PROPERTY & SERVICES							
CAPITAL EXPENDITURE							
40014	CEO Vehicle	\$0	\$40,000	\$0	\$36,244	\$0	\$65,000
40154	DCEO Vehicle	\$0	\$0	\$0	\$0	\$0	\$55,000
40164	MCS Vehicle	\$0	\$20,000	\$0	\$20,000	\$0	\$0
40534	Admin Pool Vehicle	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$60,000	\$0	\$56,244	\$0	\$120,000
Total - ECONOMIC SERVICES		\$0	\$60,000	\$0	\$56,244	\$0	\$120,000
Total - PLANT AND EQUIPMENT		\$0	\$732,000	\$0	\$687,528	\$0	\$787,000

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR BUDGET 2018-2019		CURRENT YEAR PERIOD 12 30 JUNE 2019		DRAFT BUDGET 2019-2020	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
ROAD INFRASTRUCTURE CAPITAL							
ROAD CONSTRUCTION							
38014	Roads To Recovery Projects	\$0	\$0	\$0	\$0	\$0	\$0
38014	RR074 Rabbit Proof Fence Rd - Gravel Sheet	\$0	\$55,143	\$0	\$55,143	\$0	\$119,000
38014	RR017 Strathhaven Road	\$0	\$0	\$0	\$0	\$0	\$36,000
38014	RR016 Salt River Road	\$0	\$133,000	\$0	\$133,000	\$0	\$0
38014	RR012 Hinkley Road Reseal	\$0	\$0	\$0	\$0	\$0	\$61,000
38014	RR010 Old Ongerup Road Reseal	\$0	\$0	\$0	\$0	\$0	\$80,000
38014	RR072 Gleeson Road	\$0	\$88,029	\$0	\$88,029	\$0	\$0
38014	RR005 Boxwood Hill - Ongerup Road Reseal	\$0	\$0	\$0	\$0	\$0	\$96,891
38004	Regional Road Group Projects					\$0	\$0
38004	RG003 Tieline Road Reseal	\$0	\$138,000	\$0	\$138,000	\$0	\$138,000
38004	RG146 Borden - Bremer Road	\$0	\$120,000	\$0	\$120,000	\$0	\$130,000
38004	RG002 Ongerup-Pingrup RD	\$0	\$420,000	\$0	\$357,766	\$0	\$192,000
38004		\$0	\$0	\$0	\$0	\$0	\$0
Municipal Road Construction Projects							
Road Reseals							
38104	RS002 Ongerup Pingrup Rd	\$0	\$0	\$0	\$0	\$0	\$0
38104	RS020 Aylmore St Reseal	\$0	\$0	\$0	\$0	\$0	\$7,950
38104	RS003 Tieline Road Reseal	\$0	\$0	\$0	\$0	\$0	\$120,011
38104	RS018 Bell Street Reseal	\$0	\$0	\$0	\$0	\$0	\$35,814
38104	RS047 Stone St Reseal	\$0	\$0	\$0	\$0	\$0	\$9,450
38104	RS146 Borden-Bremer Bay Road Reseal	\$0	\$0	\$0	\$136	\$0	\$69,834
38104	RS100 Nightwell Road Reseal	\$0	\$0	\$0	\$0	\$0	\$0
38104	RS110 Sandalwood Road Reseal	\$0	\$103,881	\$0	\$88,583	\$0	\$0
38104	RS084 Airport Road Reseal	\$0	\$0	\$0	\$0	\$0	\$0
38104	RS019 Corbett Street			\$0	\$0	\$0	\$20,000
38104	RS300 Bowling Club Carp Park			\$0	\$0	\$0	\$12,339
38104	RS034 Hams Street			\$0	\$0	\$0	\$16,725
38104	RS116 Glengarry Road			\$0	\$0	\$0	\$3,550
38104	RS046 Moir Street			\$0	\$0	\$0	\$50,100
38104	RS045 John Street			\$0	\$0	\$0	\$5,240
38104	RS036 Lamont St			\$0	\$0	\$0	\$18,232
38094	Council Road Program						
38094	GS005 Boxwood Hill Ongerup Rd Repair Failed Section Slk 11.76-15.79	\$0	\$0	\$0	\$0	\$0	\$0
38094	RC146 Borden Bremer Bay Road	\$0	\$59,287	\$0	\$59,510	\$0	\$0
38094	GS016 Salt River Road	\$0	\$0	\$0	\$8,302	\$0	\$0
38094	GS003 Tieline Rd Resheet	\$0	\$41,041	\$0	\$90,347	\$0	\$152,300
38094	GS100 Nightwell Rd	\$0	\$50,000	\$0	\$45,510	\$0	\$0
38094	GS074 Rabbit Proof Fence - Gravel Sheeting	\$0	\$0	\$0	\$21,421	\$0	\$0
38094	GS091 Highdenup Rd Gravel Sheet	\$0	\$92,000	\$0	\$91,483	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$1,300,381	\$0	\$1,297,230	\$0	\$1,374,436
Total - ROADS		\$0	\$1,300,381	\$0	\$1,297,230	\$0	\$1,374,436
Total - INFRASTRUCTURE ASSETS ROADS		\$0	\$1,300,381	\$0	\$1,297,230	\$0	\$1,374,436

Shire of Gnowangerup

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

G/L	JOB		PREVIOUS YEAR BUDGET 2018-2019		CURRENT YEAR PERIOD 12 30 JUNE 2019		DRAFT BUDGET 2019-2020	
			Income	Expenditure	Income	Expenditure	Income	Expenditure
FOOTPATHS								
38304	PC01	Footpath Construction/Renewal	\$0	\$5,000	\$0	\$0	\$0	\$5,000
Sub Total - CAPITAL WORKS			\$0	\$5,000	\$0	\$0	\$0	\$5,000
Total - TRANSPORT - FOOTPATHS			\$0	\$5,000	\$0	\$0	\$0	\$5,000
Total - FOOTPATH ASSETS			\$0	\$5,000	\$0	\$0	\$0	\$5,000
AIRPORT								
43004		Airstrip Capital Improvements	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS			\$0	\$0	\$0	\$0	\$0	\$0
Total - TRANSPORT - AERODROMES			\$0	\$0	\$0	\$0	\$0	\$0
Total - AERODROME ASSETS			\$0	\$0	\$0	\$0	\$0	\$0
DRAINAGE								
38404		Drainage Renewals	\$0	\$9,000	\$0	\$0	\$0	\$9,000
Sub Total - CAPITAL WORKS			\$0	\$9,000	\$0	\$0	\$0	\$9,000
Total - TRANSPORT - DRAINAGE			\$0	\$9,000	\$0	\$0	\$0	\$9,000
Total - DRAINAGE ASSETS			\$0	\$9,000	\$0	\$0	\$0	\$9,000
SEWERAGE								
26014		Ongerup Waste Water Ponds	\$0	\$50,000	\$0	\$38,929	\$0	\$10,000
Sub Total - CAPITAL WORKS			\$0	\$50,000	\$0	\$38,929	\$0	\$10,000
Total - COMMUNITY AMENITIES - SEWERAGE			\$0	\$50,000	\$0	\$38,929	\$0	\$10,000
Total - SEWERAGE ASSETS			\$0	\$50,000	\$0	\$38,929	\$0	\$10,000
PARKS & OVALS								
33174		Community Park Capital	\$0	\$4,858	\$0	\$4,700	\$0	\$5,570
		Gnp, Ongerup, Borden Main Streets Renewal	\$0	\$0			\$0	\$0
Sub Total - CAPITAL WORKS			\$0	\$4,858	\$0	\$4,700	\$0	\$5,570
Total - PARKS & OVALS			\$0	\$4,858	\$0	\$4,700	\$0	\$5,570
Total - INFRASTRUCTURE ASSETS - PARKS & OVALS			\$0	\$4,858	\$0	\$4,700	\$0	\$5,570
INFRASTRUCTURE - SOLID WASTE								
COMMUNITY AMENITIES								
24004		Ongerup Landfill	\$0	\$0	\$0	\$0	\$0	\$100,000
24014		Borden Landfill & Transfer Station Construction	\$0	\$0	\$0	\$0	\$0	\$100,000
24024		Gnp Landfill Site	\$0	\$0	\$0	\$0	\$0	\$108,000
Sub Total - CAPITAL WORKS			\$0	\$0	\$0	\$0	\$0	\$308,000
Total - COMMUNITY AMENITIES			\$0	\$0	\$0	\$0	\$0	\$308,000
Total - INFRASTRUCTURE ASSETS - SOLID WASTE			\$0	\$0	\$0	\$0	\$0	\$308,000

Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR BUDGET 2018-2019		CURRENT YEAR PERIOD 12 30 JUNE 2019		DRAFT BUDGET 2019-2020	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
INFRASTRUCTURE OTHER							
RECREATION & CULTURE							
33234	Gnowangerup Complex Car Park	\$0	\$0	\$0	\$7,649	\$0	\$0
32304	Swimming Pool Shade Structures	\$0	\$0	\$0	\$0	\$0	\$30,000
36104	Heritage Trail Extension	\$0	\$0	\$0	\$0	\$0	\$20,000
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$7,649	\$0	\$50,000
Total - RECREATION & CULTURE		\$0	\$0	\$0	\$7,649	\$0	\$50,000
INFRASTRUCTURE OTHER							
ECONOMIC SERVICES							
07044	CCTV GNOWANGERUP TOWNSITE	\$0	\$0	\$0	\$124,555	\$0	\$0
46024	Caravan Park Other Infrastructure	\$0	\$5,000	\$0	\$0	\$0	\$5,000
46014	Street Banners & Banner Poles	\$0	\$3,000	\$0	\$0	\$0	\$3,000
Sub Total - CAPITAL WORKS		\$0	\$8,000	\$0	\$124,555	\$0	\$8,000
Total - ECONOMIC SERVICES		\$0	\$8,000	\$0	\$124,555	\$0	\$8,000
Total - INFRASTRUCTURE ASSETS - OTHER		\$0	\$8,000	\$0	\$132,204	\$0	\$58,000
GRAND TOTALS		(\$13,371,108)	\$13,371,108	(\$13,297,556)	\$11,486,027	(\$9,629,927)	\$9,629,927