

ANNUAL BUDGET

2024-25



Heart of the Stirlings



SHIRE OF GNOWANGERUP
BORDEN GNOWANGERUP ONGERUP

SHIRE OF GNOWANGERUP
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2025
LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

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

SHIRE OF GNOWANGERUP
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Revenue		\$	\$	\$
Rates	2(a)	4,904,951	4,622,911	4,615,429
Grants, subsidies and contributions		641,853	2,147,710	382,907
Fees and charges	14	476,805	396,350	329,982
Interest revenue	10(a)	71,608	115,057	48,790
Other revenue		68,476	85,430	65,828
		6,163,693	7,367,458	5,442,936
Expenses				
Employee costs		(3,286,793)	(2,723,746)	(3,390,327)
Materials and contracts		(3,467,276)	(2,377,491)	(2,548,506)
Utility charges		(197,335)	(180,814)	(188,600)
Depreciation	6	(4,082,649)	(4,098,994)	(2,508,163)
Finance costs	10(c)	(10,398)	(12,676)	(13,400)
Insurance		(268,206)	(242,817)	(314,654)
Other expenditure		(485,388)	(240,329)	(402,194)
		(11,798,045)	(9,876,867)	(9,365,844)
		(5,634,352)	(2,509,409)	(3,922,908)
Capital grants, subsidies and contributions		3,697,606	981,235	1,486,838
Profit on asset disposals	5	0	27,524	0
Loss on asset disposals	5	0	(143,211)	0
		3,697,606	865,548	1,486,838
Net result for the period		(1,936,746)	(1,643,861)	(2,436,070)
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Share of comprehensive income of associates accounted for using the equity method		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(1,936,746)	(1,643,861)	(2,436,070)

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

SHIRE OF GNOWANGERUP
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Rates		\$ 4,919,951	\$ 4,579,272	\$ 4,615,429
Grants, subsidies and contributions		1,071,561	1,819,241	382,907
Fees and charges		476,805	396,350	329,982
Interest revenue		71,608	115,057	48,790
Goods and services tax received		0	105,735	0
Other revenue		68,476	85,430	65,828
		6,608,401	7,101,085	5,442,936

Payments

Employee costs		(3,207,340)	(2,705,745)	(3,311,529)
Materials and contracts		(3,467,276)	(2,425,513)	(2,548,506)
Utility charges		(197,335)	(180,814)	(188,600)
Finance costs		(10,398)	(16,859)	(13,400)
Insurance paid		(268,206)	(242,817)	(314,654)
Other expenditure		(485,388)	(240,329)	(402,194)
		(7,635,943)	(5,812,077)	(6,778,883)

Net cash provided by (used in) operating activities	4	(1,027,542)	1,289,008	(1,335,947)
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CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	5(a)	(2,311,134)	(1,241,345)	(2,327,320)
Payments for construction of infrastructure	5(b)	(4,307,602)	(719,554)	(1,796,923)
Capital grants, subsidies and contributions		3,116,040	1,514,458	1,438,495
Proceeds from sale of property, plant and equipment	5(a)	446,800	230,823	364,000
Proceeds on financial assets at amortised cost - self supporting loans		14,998	14,817	14,817
Proceeds on disposal of financial assets at fair value through profit and loss		0	(1,681)	0

Net cash (used in) investing activities		(3,040,898)	(202,482)	(2,306,931)
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CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	7(a)	(98,952)	(95,949)	(95,949)
Payments for principal portion of lease liabilities	8	(4,476)	(4,345)	(4,346)

Net cash (used in) financing activities		(103,428)	(100,294)	(100,295)
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Net increase (decrease) in cash held		(4,171,868)	986,232	(3,743,173)
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Cash at beginning of year		7,420,787	6,434,555	6,536,066
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Cash and cash equivalents at the end of the year	4	3,248,919	7,420,787	2,792,893
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This statement is to be read in conjunction with the accompanying notes.

SHIRE OF GNOWANGERUP
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2025

OPERATING ACTIVITIES

Revenue from operating activities

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
General rates	2(a)(i)	\$ 4,904,951	\$ 4,622,911	\$ 4,615,429
Grants, subsidies and contributions		641,853	2,147,710	382,907
Fees and charges	14	476,805	396,350	329,982
Interest revenue	10(a)	71,608	115,057	48,790
Other revenue		68,476	85,430	65,828
Profit on asset disposals	5	0	27,524	0
		6,163,693	7,394,982	5,442,936

Expenditure from operating activities

Employee costs		(3,286,793)	(2,723,746)	(3,390,327)
Materials and contracts		(3,467,276)	(2,377,491)	(2,548,506)
Utility charges		(197,335)	(180,814)	(188,600)
Depreciation	6	(4,082,649)	(4,098,994)	(2,508,163)
Finance costs	10(c)	(10,398)	(12,676)	(13,400)
Insurance		(268,206)	(242,817)	(314,654)
Other expenditure		(485,388)	(240,329)	(402,194)
Loss on asset disposals	5	0	(143,211)	0
		(11,798,045)	(10,020,078)	(9,365,844)

Non cash amounts excluded from operating activities

	3(c)	4,162,102	4,214,370	2,586,961
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Amount attributable to operating activities

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		3,697,606	981,235	1,486,838
Proceeds from disposal of assets	5	446,800	230,823	364,000
Proceeds from financial assets at amortised cost - self supporting loans		14,998	14,817	14,817
Proceeds on disposal of financial assets at fair value through profit and loss		0	(1,681)	0
		4,159,404	1,225,194	1,865,655

Outflows from investing activities

Payments for property, plant and equipment	5(a)	(2,311,134)	(1,241,345)	(2,327,320)
Payments for construction of infrastructure	5(b)	(4,307,602)	(719,554)	(1,796,923)
		(6,618,736)	(1,960,899)	(4,124,243)
Amount attributable to investing activities		(2,459,332)	(735,705)	(2,258,588)

FINANCING ACTIVITIES

Inflows from financing activities

Transfers from reserve accounts	9(a)	425,000	221,000	666,000
		425,000	221,000	666,000

Outflows from financing activities

Repayment of borrowings	7(a)	(98,952)	(95,949)	(95,949)
Payments for principal portion of lease liabilities	8	(4,476)	(4,345)	(4,346)
Transfers to reserve accounts	9(a)	(389,990)	(481,623)	(352,000)
		(493,418)	(581,917)	(452,295)
Amount attributable to financing activities		(68,418)	(360,917)	213,705

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

Amount attributable to operating activities	3	4,000,000	3,507,348	3,380,830
Amount attributable to investing activities		(1,472,250)	1,589,274	(1,335,947)
Amount attributable to financing activities		(2,459,332)	(735,705)	(2,258,588)
		(68,418)	(360,917)	213,705
Surplus/(deficit) remaining after the imposition of general rates	3	0	4,000,000	0

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

SHIRE OF GNOWANGERUP
FOR THE YEAR ENDED 30 JUNE 2025
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1 BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 11 to the annual budget.

2023/24 actual balances

Balances shown in this budget as 2023/24 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

Initial application of accounting standards

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

- *AASB 2020-1 Amendments to Australian Accounting Standards*
- *Classification of Liabilities as Current or Non-current*
- *AASB 2022-5 Amendments to Australian Accounting Standards*
- *Lease Liability in a Sale and Leaseback*
- *AASB 2022-6 Amendments to Australian Accounting Standards*
- *Non-current Liabilities with Covenants*
- *AASB 2023-1 Amendments to Australian Accounting Standards*
- *Supplier Finance Arrangements*
- *AASB 2023-3 Amendments to Australian Accounting Standards*
- *Disclosure of Non-current Liabilities with Covenants: Tier 2*

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

- *AASB 2022-10 Amendments to Australian Accounting Standards*
- *Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*, became mandatory during the budget year. Amendments to *AASB 13 Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2024-25 statutory budget.

New accounting standards for application in future years

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

- *AASB 2014-10 Amendments to Australian Accounting Standards*
- *Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
- *AASB 2021-7c Amendments to Australian Accounting Standards*
- *Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
- *AASB 2022-9 Amendments to Australian Accounting Standards*
- *Insurance Contracts in the Public Sector*
- *AASB 2023-5 Amendments to Australian Accounting Standards*
- *Lack of Exchangeability*

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

Judgements, estimates and assumptions

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

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

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

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

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2024/25 Budgeted rate revenue	2024/25 Budgeted interim rates	2024/25 Budgeted total revenue	2023/24 Actual total revenue	2023/24 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
(i) General rates									
GRV Townsites	Gross Rental Value	0.143999	376	4,474,684	644,350	0	644,350	604,229	601,141
GRV Amelup Tourism	Gross Rental Value	0.143999	5	149,500	21,528	0	21,528	19,953	19,952
UV Rural	Unimproved Value	0.005302	343	730,650,000	3,873,907	0	3,873,907	3,637,920	3,632,764
UV Mining	Unimproved Value	0.005302	0	0	0	0	0	0	0
Total general rates			724	735,274,184	4,539,785	0	4,539,785	4,262,102	4,253,857
(ii) Minimum payment		Minimum \$							
GRV Townsites	Gross Rental Value	915	116	273,419	106,140	0	106,140	103,080	103,080
GRV Amelup Tourism	Gross Rental Value	915	0	0	0	0	0	859	859
UV Rural	Unimproved Value	915	32	3,152,100	29,280	0	29,280	25,770	26,629
UV Mining	Unimproved Value	915	19	313,070	17,385	0	17,385	18,266	21,475
Total minimum payments			167	3,738,589	152,805	0	152,805	147,975	152,043
Total general rates and minimum payments			891	739,012,773	4,692,590	0	4,692,590	4,410,077	4,405,900
(iii) Specified area rates									
Ongerup Effluent	Gross Rental Value	0.060957	92	646,964	39,436	0	39,436	39,437	39,435
Waste Collection Rate	Gross Rental Value	0.000001	394	4,093,669	78,200	0	78,200	76,200	56,000
Waste Collection Rate	Unimproved Value	0.000001	270	517,490,000	54,000	0	54,000	56,000	76,600
Total specified area rates			756	522,230,633	171,636	0	171,636	171,637	172,035
(iv) Ex-gratia rates									
Exgratia Rates - CBH			1		51,173	0	51,173	51,173	47,470
Total ex-gratia rates			1	0	51,173	0	51,173	51,173	47,470
					4,915,399	0	4,915,399	4,632,887	4,625,405
Concessions (Refer note 2(e))					(10,448)	0	(10,448)	(9,976)	(9,976)
Total rates					4,904,951	0	4,904,951	4,622,911	4,615,429

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

The general rates detailed for the 2024/25 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF GNOWANGERUP
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)
 25/09/2024

Option 2 (Four Instalments)
 25/09/2024
 27/11/2024
 29/01/2025
 26/03/2025

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	25/09/2024	0	0.0%	11.0%
Option Two				
First instalment	25/09/2024	0	0.0%	11.0%
Second instalment	27/11/2024	10	5.5%	11.0%
Third instalment	29/01/2025	10	5.5%	11.0%
Fourth instalment	26/03/2025	10	5.5%	11.0%
		2024/25 Budget revenue	2023/24 Actual revenue	2023/24 Budget revenue
		\$	\$	\$
Instalment plan admin charge revenue		4,000	3,920	4,000
Instalment plan interest earned		10,390	12,340	10,390
Interest on deferred rates		800	0	800
Unpaid rates and service charge interest earned		15,000	35,982	15,000
		30,190	52,242	30,190

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

	Budgeted rate applied to costs	Budgeted rate set aside to reserve	Reserve Amount to be applied to costs	Purpose of the rate	Area or properties rate is to be imposed on
Specified area rate	\$	\$	\$		
Ongerup Effluent	39,435	0	39,435	To contribute towards the maintenance, renewal and replacement of the Ongerup Effluent System.	Applied to all properties in the Ongerup Townsite.
Waste Collection Rate	132,200	0	132,200	To contribute towards the maintenance, renewal and replacement of the waste facilities within the Shire.	Applied to all properties within the Shire.
	171,635	0	171,635		

(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2025.

(e) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/ Concession	Discount %	Discount (\$)	2024/25 Budget	2023/24 Actual	2023/24 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Assess A213	Rate	Concession	50.0%		\$ 2,883	\$ 2,715	\$ 2,715	General rates on Assessment A213	To assist promote the tourist industry in the Amelup Tourism Precinct.
Assess A293	Rate	Concession	50.0%		4,963	5,113	5,113	General rates on Assessment A293	To assist promote the tourist industry in the Amelup Tourism Precinct.
Assess A314	Rate	Concession	50.0%		936	927	927	General rates on Assessment A314	To assist promote the tourist industry in the Amelup Tourism Precinct.
Assess A556	Rate	Concession	50.0%		1,067	1,222	1,222	General rates on Assessment A556	To assist promote the tourist industry in the Amelup Tourism Precinct.
Assess A6071	Rate	Concession	50.0%		599	0	0	General rates on Assessment A6071	To assist promote the tourist industry in the Amelup Tourism Precinct.
					10,448	9,976	9,976		

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Financial assets
Receivables
Contract assets
Inventories
Other assets

Less: current liabilities

Trade and other payables
Capital grant/contribution liability
Lease liabilities
Long term borrowings
Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

(b) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - reserve accounts
Less: Current assets not expected to be received at end of year
- Current financial assets at amortised cost - self supporting loans
Add: Current liabilities not expected to be cleared at end of year
- Current portion of borrowings
- Current portion of lease liabilities

Total adjustments to net current assets

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
4	3,248,919	7,420,787	2,792,893
	15,183	14,998	14,999
	326,271	341,271	401,377
	0	429,708	0
	42,378	42,378	29,448
	0	0	6,776
	3,632,751	8,249,142	3,245,493
	(343,768)	(343,768)	(577,506)
	0	(581,566)	
8	(379)	(4,476)	(4,844)
7	(102,088)	(98,952)	(98,953)
	(378,720)	(378,720)	(297,521)
	(824,955)	(1,407,482)	(978,824)
	2,807,796	6,841,660	2,266,669
3(b)	(2,807,796)	(2,841,660)	(2,266,669)
	0	4,000,000	0
9	(2,895,080)	(2,930,090)	(2,355,469)
	(15,183)	(14,998)	(14,999)
	102,088	98,952	98,955
	379	4,476	4,844
	(2,807,796)	(2,841,660)	(2,266,669)

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

Items excluded from calculation of budgeted deficiency

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

(c) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals
Add: Loss on asset disposals
Add: Depreciation
Non-cash movements in non-current assets and liabilities:
- Employee provisions

Non cash amounts excluded from operating activities

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
5	0	(27,524)	0
5	0	143,211	0
6	4,082,649	4,098,994	2,508,163
	79,453	(311)	78,798
	4,162,102	4,214,370	2,586,961

3. NET CURRENT ASSETS

(d) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

SUPERANNUATION

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

LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

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

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

CONTRACT ASSETS

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

4. RECONCILIATION OF CASH

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

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Cash at bank and on hand		\$ 3,248,919	\$ 7,420,787	\$ 2,792,893
Total cash and cash equivalents		3,248,919	7,420,787	2,792,893
Held as				
- Unrestricted cash and cash equivalents		353,839	3,909,131	437,424
- Restricted cash and cash equivalents		2,895,080	3,511,656	2,355,469
	3(a)	3,248,919	7,420,787	2,792,893
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		2,895,080	3,511,656	2,355,469
		2,895,080	3,511,656	2,355,469
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	9	2,895,080	2,930,090	2,355,469
Unspent capital grants, subsidies and contribution liabilities		0	581,566	0
		2,895,080	3,511,656	2,355,469
Reconciliation of net cash provided by operating activities to net result				
Net result		(1,936,746)	(1,643,861)	(2,436,070)
Depreciation	6	4,082,649	4,098,994	2,508,163
(Profit)/loss on sale of asset	5	0	115,687	0
(Increase)/decrease in receivables		15,000	163,335	0
(Increase)/decrease in contract assets		429,708	(429,708)	0
(Increase)/decrease in inventories		0	(13,234)	0
Increase/(decrease) in payables		0	(115,590)	0
Increase/(decrease) in unspent capital grants		(581,566)	533,223	(48,343)
Increase/(decrease) in employee provisions		79,453	94,620	78,798
Capital grants, subsidies and contributions		(3,116,040)	(1,514,458)	(1,438,495)
Net cash from operating activities		(1,027,542)	1,289,008	(1,335,947)

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

5. PROPERTY, PLANT AND EQUIPMENT

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

	2024/25 Budget						2023/24 Actual						2023/24 Budget					
	Additions	In-kind Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	In-kind Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	In-kind Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	126,200	0	(90,000)	90,000	0	0	11,754	0	0	0	0	0	0	0	0	0	0	0
Buildings - non-specialised	0	0	0	0	0	0	0	0	0	0	0	0	120,000	0	0	0	0	0
Buildings - specialised	777,270	0	0	0	0	0	463,357	0	0	0	0	0	674,320	0	0	0	0	0
Furniture and equipment	30,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Plant and equipment	1,377,664	0	(356,800)	356,800	0	0	766,234	0	(346,510)	230,823	27,524	(143,211)	1,533,000	0	(364,000)	364,000	0	0
Total	2,311,134	0	(446,800)	446,800	0	0	1,241,345	0	(346,510)	230,823	27,524	(143,211)	2,327,320	0	(364,000)	364,000	0	0
(b) Infrastructure																		
Infrastructure - roads	3,770,281	0	0	0	0	0	505,561	0	0	0	0	0	1,519,653	0	0	0	0	0
Infrastructure - footpaths	289,708	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Infrastructure - parks and ovals	60,000	0	0	0	0	0	116,359	0	0	0	0	0	70,000	0	0	0	0	0
Infrastructure - waste facilities	0	0	0	0	0	0	87,614	0	0	0	0	0	0	0	0	0	0	0
Other infrastructure other	108,119	0	0	0	0	0	0	0	0	0	0	0	187,270	0	0	0	0	0
Other infrastructure airports	59,494	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other infrastructure sewer	20,000	0	0	0	0	0	10,020	0	0	0	0	0	20,000	0	0	0	0	0
Total	4,307,602	0	0	0	0	0	719,554	0	0	0	0	0	1,796,923	0	0	0	0	0
Total	6,618,736	0	(446,800)	446,800	0	0	1,960,899	0	(346,510)	230,823	27,524	(143,211)	4,124,243	0	(364,000)	364,000	0	0

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

6. DEPRECIATION

By Class

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - parks and ovals
Other infrastructure other
Other infrastructure airports
Other infrastructure sewer
Other infrastructure solid waste
Right of use - plant and equipment

By Program

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

2024/25 Budget	2023/24 Actual	2023/24 Budget
\$	\$	\$
18,238	18,311	29,000
589,702	592,062	574,090
15,841	15,904	16,847
382,116	383,647	386,634
1,986,516	1,994,468	932,947
35,079	35,219	14,873
174,599	175,297	74,365
447,828	449,621	281,361
150,333	150,935	58,958
216,119	216,984	112,555
14,891	14,952	4,974
48,305	48,499	14,189
3,082	3,095	7,370
4,082,649	4,098,994	2,508,163
126,820	126,816	130,478
9,300	9,300	9,310
2,680	2,680	2,685
29,380	29,357	28,655
138,720	139,471	94,105
879,031	877,310	692,794
2,517,347	2,537,884	1,192,055
14,490	15,181	5,490
364,881	360,995	352,591
4,082,649	4,098,994	2,508,163

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	30 to 50 years
Buildings - specialised	50 to 80 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	20 to 80 years
Infrastructure - footpaths	20 years
Infrastructure - drainage	5 to 25 years
Infrastructure - parks and ovals	5 to 75 years
Other infrastructure other	20 to 50 Years
Other infrastructure airports	5 to 50 Years
Other infrastructure sewer	5 to 50 Years
Right of use - plant and equipment	Based on the remaining lease

AMORTISATION

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

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

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

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2024	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments	Actual Principal 1 July 2023	2023/24 Actual New Loans	2023/24 Actual Principal Repayments	Actual Principal outstanding 30 June 2024	2023/24 Actual Interest Repayments	Budget Principal 1 July 2023	2023/24 Budget New Loans	2023/24 Budget Principal Repayments	Budget Principal outstanding 30 June 2024	2023/24 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Staff Housing	281	WATC	1.5%	249,702	0	(40,057)	209,645	(3,644)	289,157	0	(39,455)	249,702	(4,096)	259,124	0	(39,455)	219,669	(4,246)
Gnowangerup Community Centre	273	WATC	6.2%	47,860	0	(23,202)	24,658	(2,605)	69,692	0	(21,832)	47,860	(3,816)	69,694	0	(21,832)	47,862	(3,975)
Gnowangerup Synthetic Surface	279	WATC	4.2%	88,235	0	(20,694)	67,541	(3,516)	108,080	0	(19,845)	88,235	(4,303)	108,077	0	(19,845)	88,232	(4,364)
				385,797	0	(83,953)	301,844	(9,765)	466,929	0	(81,132)	385,797	(12,215)	436,895	0	(81,132)	355,763	(12,585)
Self Supporting Loans																		
Ongerup Bowls Club	283	WATC	2.0%	37,842	0	(14,999)	22,843	(418)	52,659	0	(14,817)	37,842	(246)	52,659	0	(14,817)	37,842	(600)
				37,842	0	(14,999)	22,843	(418)	52,659	0	(14,817)	37,842	(246)	52,659	0	(14,817)	37,842	(600)
				423,639	0	(98,952)	324,687	(10,183)	519,588	0	(95,949)	423,639	(12,461)	489,554	0	(95,949)	393,605	(13,185)

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.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

7. BORROWINGS

(b) New borrowings - 2024/25

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2025

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2024 nor is it expected to have unspent borrowing funds as at 30th June 2025.

(d) Credit Facilities

Undrawn borrowing facilities
credit standby arrangements

2024/25 Budget	2023/24 Actual	2023/24 Budget
\$	\$	\$
Bank overdraft limit	500,000	500,000
Bank overdraft at balance date	0	0
Credit card limit	10,000	10,000
Credit card balance at balance date	0	0
Total amount of credit unused	510,000	510,000

Loan facilities

Loan facilities in use at balance date	324,687	423,639	393,605
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MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2024	2024/25 Budget New Leases	2024/25 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2025	2024/25 Budget Lease Interest Repayments	Actual Principal 1 July 2023	2023/24 Actual New Leases	2023/24 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2024	2023/24 Actual Lease Interest repayments	Budget Principal 1 July 2023	2023/24 Budget New Leases	2023/24 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2024	2023/24 Budget Lease Interest repayments
Photocopier Lease	02	3E Advantage	3.0%	4	\$ 4,855	\$ 0	\$ (4,476)	\$ 379	\$ (215)	\$ 9,200	\$ 0	\$ (4,345)	\$ 4,855	\$ (215)	\$ 9,200	\$ 0	\$ (4,346)	\$ 4,854	\$ (215)
					4,855	0	(4,476)	379	(215)	9,200	0	(4,345)	4,855	(215)	9,200	0	(4,346)	4,854	(215)

MATERIAL ACCOUNTING POLICIES

LEASES

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

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

LEASE LIABILITIES

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

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2024/25 Budget				2023/24 Actual				2023/24 Budget			
	Opening	Transfer	Transfer	Closing	Opening	Transfer	Transfer	Closing	Opening	Transfer	Transfer	Closing
	Balance	to	(from)	Balance	Balance	to	(from)	Balance	Balance	to	(from)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	271,803	51,855	0	323,658	218,563	53,240	0	271,803	218,564	50,491	0	269,055
(b) Plant & equipment	958,572	156,542	(385,000)	730,114	915,994	163,578	(121,000)	958,572	915,994	152,059	(566,000)	502,053
(c) Ongerup effluent	79,880	10,545	0	90,425	68,859	11,021	0	79,880	68,859	10,155	0	79,014
(d) Area Promotion	32,016	219	0	32,235	31,548	468	0	32,016	31,548	71	0	31,619
(e) Swimming Pool	478,664	59,266	0	537,930	416,490	62,174	0	478,664	416,490	56,936	0	473,426
(f) Land Development	279,023	25,895	0	304,918	274,947	4,076	0	279,023	274,948	618	0	275,566
(g) Computer Replacement	121,283	30,828	0	152,111	89,950	31,333	0	121,283	89,950	30,202	0	120,152
(h) Waste Disposal	262,029	1,789	0	263,818	258,202	3,827	0	262,029	258,202	580	0	258,782
(i) Future Funds	114,511	782	0	115,293	211,378	3,133	(100,000)	114,511	211,378	475	(100,000)	111,853
(j) Liquid Waste Facility	33,243	227	0	33,470	32,757	486	0	33,243	32,757	74	0	32,831
(k) COVID-19	9,859	67	0	9,926	9,715	144	0	9,859	9,715	22	0	9,737
(l) Aerodrome	92,409	631	0	93,040	91,059	1,350	0	92,409	91,059	205	0	91,264
(m) Disaster Recovery	100,746	50,688	0	151,434	50,005	50,741	0	100,746	50,005	50,112	0	100,117
(n) Skate Park Reserve	96,052	656	(40,000)	56,708	0	96,052	0	96,052	0	0	0	0
	2,930,090	389,990	(425,000)	2,895,080	2,669,467	481,623	(221,000)	2,930,090	2,669,469	352,000	(666,000)	2,355,469

(b) Reserve Accounts - Purposes

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

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

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

10. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments	46,218	66,735	23,400
Other interest revenue	25,390	48,322	25,390
	71,608	115,057	48,790

The net result includes as expenses

(b) Auditors remuneration

Audit services	40,600	39,500	32,500
Other services	11,750	760	12,950
	52,350	40,260	45,450

(c) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	10,183	12,461	13,185
Interest on lease liabilities (refer Note 8)	215	215	215
	10,398	12,676	13,400

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

11. ELECTED MEMBERS REMUNERATION

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Elected member 1			
President's allowance	21,710	12,117	16,156
Meeting attendance fees	21,138	14,770	16,880
Annual allowance for ICT expenses	3,500	696	696
Travel and accommodation expenses	2,900	0	2,900
	49,248	27,583	36,632
Elected member 2			
Deputy President's allowance	5,248	8,440	4,039
Meeting attendance fees	10,286	3,119	8,440
Annual allowance for ICT expenses	3,500	599	696
	19,034	12,158	13,175
Elected member 3			
Meeting attendance fees	10,286	4,220	8,440
President's allowance	0	4,039	0
Annual allowance for ICT expenses	3,500	696	696
	13,786	8,955	9,136
Elected member 4			
Meeting attendance fees	10,286	3,517	8,440
Deputy President's allowance	0	1,010	0
Annual allowance for ICT expenses	3,500	290	696
	13,786	4,817	9,136
Elected member 5			
Meeting attendance fees	10,286	6,330	8,440
Annual allowance for ICT expenses	3,500	522	696
	13,786	6,852	9,136
Elected member 6			
Meeting attendance fees	10,286	8,440	8,440
Annual allowance for ICT expenses	3,500	696	696
Travel and accommodation expenses	1,580	2,354	1,580
	15,366	11,490	10,716
Elected member 7			
Meeting attendance fees	10,286	1,500	8,440
Annual allowance for ICT expenses	3,500	275	696
Travel and accommodation expenses	1,870	587	1,870
	15,656	2,362	11,006
Elected member 8			
Meeting attendance fees	10,286	4,924	8,440
Annual allowance for ICT expenses	3,500	406	696
	13,786	5,330	9,136
Elected member 9			
Meeting attendance fees	0	8,259	2,110
Annual allowance for ICT expenses	0	174	174
Travel and accommodation expenses	300	886	300
	300	9,319	2,584
Elected member 10			
Meeting attendance fees	0	8,440	0
Annual allowance for ICT expenses	0	696	0
	0	9,136	0
Elected member 11			
Meeting attendance fees	0	8,440	0
Annual allowance for ICT expenses	0	696	0
	0	9,136	0
Total Elected Member Remuneration	154,748	107,138	110,657
President's allowance	21,710	16,156	16,156
Deputy President's allowance	5,248	9,450	4,039
Meeting attendance fees	93,140	71,959	78,070
Annual allowance for ICT expenses	28,000	5,746	5,742
Travel and accommodation expenses	6,650	3,827	6,650
	154,748	107,138	110,657

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

12. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

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

SERVICE CHARGES

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

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

INTEREST REVENUE

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

12. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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

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

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

13. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

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

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

General purpose funding

To collect revenue to allow for the provision of services

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

Law, order, public safety

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

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

Health

To provide an operational framework for environmental and community health

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

Education and welfare

To provide services to the elderly, children and youth

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

Housing

To provide and maintain staff and other housing

Provision and maintenance of staff and other housing.

Community amenities

To provide services required by the community

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

Recreation and culture

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

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

Transport

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

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

Economic services

To help promote the shire and its economic wellbeing

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

Other property and services

To monitor and control Shire's overheads operating accounts

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

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

14. FEES AND CHARGES

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
By Program:			
Governance	37,500	13,465	15,000
General purpose funding	12,000	0	0
Law, order, public safety	10,600	23,094	7,250
Health	840	1,830	860
Education and welfare	12,900	12,903	11,200
Housing	74,268	97,364	96,758
Community amenities	150,002	183,643	134,514
Recreation and culture	16,550	17,533	15,800
Transport	100	398	100
Economic services	149,880	30,210	12,750
Other property and services	12,165	15,911	35,750
	476,805	396,350	329,982

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

2024-2025 SCHEDULE OF FEES AND CHARGES

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	GST STATUS	Basis	2024/25
GENERAL PURPOSE FUNDING					
Rate Revenue General					
01063	Rate Enquiry Fee (including Orders & Requisitions)	Council	OOS	per request	\$ 175.00
01063	Rates Enquiry only	Council	N	per request	\$ 65.00
01063	Rating enquiries not of a general nature requiring research	Council	N	per hour	\$ 65.00
01043	Administration Fee - Rate Instalments (excluding first notice)	Council	GST Inc	per instalment	\$ 10.00
01063	Copy of Rates Notice owner only per notice excluding first notice	Council	GST Inc		Copying Charge
01103	Legal Fee incurred in Rate debt collection	Council	N		at cost
	Dishonoured cheque fee	Council	OOS	per instance	\$ 7.00
GOVERNANCE					
Other Governance					
	Administration fee for Auspicing Grants	Council	GST Inc	per application	To be negotiated
	Electoral Roll	Council	GST Inc	per page	Copying charge
	Council Minutes (hard copy)	Council	GST Inc	per page	Copying charge
	Council Agendas (hard copy)	Council	GST Inc	per page	Copying charge
	Annual Report Or Annual Budger (hard copy)	Council	GST Inc	per page	Copying charge
	Postage of Council Documents	Council	GST Inc	per application	At Cost
	Copies of Maps				
	- Cadastral A4 size	Council	GST Inc	3.00	\$ 3.00
	- Cadastral A3 size	Council	GST Inc	7.00	\$ 7.00
Photocopying					
	A4 single sided - B&W	Council	GST Inc	per page	\$ 0.30
	A4 single sided - colour	Council	GST Inc	per page	\$ 0.50
	A4 double sided - B&W	Council	GST Inc	per page	\$ 0.50
	A4 double sided -colour	Council	GST Inc	per page	\$ 0.80
	A3 single sided -B&W (up to 100 copies)	Council	GST Inc	per page	\$ 0.60
	A3 single sided - colour (up to 100 copies)	Council	GST Inc	per page	\$ 0.80
	A3 double sided - B&W (up to 100 copies)	Council	GST Inc	per page	\$ 1.10
	A3 double sided - colour (up to 100 copies)	Council	GST Inc	per page	\$ 1.30
	Binding Documents	Council	GST Inc	per application	To be negotiated
	Retrieval and copy of Building Plans */**	Council	GST Inc	per property	\$48.00
	* note photocopying charges included	Council	GST Inc	per property	
	** photocopying will not be permitted where breach of copyright might occur	Council	GST Inc	per property	
Freedom of Information					
	Application Fee (plus 25 - 70% of estimated charges as Advance Deposit may be required)	Statutory	OOS	per enquiry	\$ 30.00
	Charge time for dealing with application	Statutory	OOS	per hour	\$ 30.00
	Access time supervised staff	Statutory	OOS	per hour	\$ 30.00
	Administration - staff time	Statutory	OOS	per hour	\$ 30.00
	Photocopying charges (Freedom of Information only)	Statutory	OOS	per page	\$ 0.20
	Transcribing from tape, film or computer	Statutory	OOS	per hour	\$ 30.00
	Duplicating a tape, film, or computer information	Statutory	OOS	actual cost	at cost + GST
	Delivery, packaging and postage	Statutory	OOS	actual cost	at cost + GST
	Enquiries not of a general nature requiring research (per hour)	Council	GST Inc	70.00	\$ 70.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	GST STATUS	Basis	2024/25
LAW, ORDER & PUBLIC SAFETY					
Fire Prevention					
	Infringement Notices - Issuing of Final Demand	Statutory	N	per instance	\$ 26.90
	Infringement Notices - Issuing of Enforcement Certificate	Statutory	N	per instance	\$ 22.90
	Infringement Notices - Registering Infringement Notice	Statutory	N	per instance	\$ 86.00
	Works Costs Recoverable under the Bush Fires Act	Council	GST Inc	actual cost	at cost + GST
Dog Registration Fees (Statutory)					
	Unsterilised - 1 year	Statutory	OOS	per dog	\$ 50.00
	Unsterilised - 1 year (after 31 May)	Statutory	OOS	per dog	\$ 25.00
	Unsterilised - 3 years	Statutory	OOS	per dog	\$ 120.00
	Unsterilised - Lifetime	Statutory	OOS	per dog	\$ 250.00
	Sterilised - 1 year	Statutory	OOS	per dog	\$ 20.00
	Sterilised - 1 year (after	Statutory	OOS	per dog	\$ 20.00
	Sterilised - 3 years	Statutory	OOS	per dog	\$ 42.50
	Sterilised - lifetime	Statutory	OOS	per dog	\$ 100.00
	Dangerous Dog - 1 year	Statutory	OOS	per dog	\$ 50.00
	Pensioners rate	Statutory	OOS	per dog	50% Discount
	Working Dog Unsterilised - 1 year (25% of standard fee)	Statutory	OOS	per dog	\$ 25.00
	Working Dog Unsterilised - 3 years (25% of standard fee)	Statutory	OOS	per dog	\$ 60.00
	Working Dog Sterilised - 1 year (25% of standard fee)	Statutory	OOS	per dog	\$ 10.00
	Working Dog Sterilised - 3 years (25% of standard fee)	Statutory	OOS	per dog	\$ 21.25
	Licence to keep an approved kennel establishment	Council	OOS	per application	\$ 240.00
	Application to Keep More than Two Dogs	Council	GST Inc	per application	\$ 65.00
	Replacement of registration tag	Council	GST Inc	per instance	\$ 3.00
Cat Registration Fees (Statutory)					
	Sterilised - registered between (after 31 May)	Statutory	OOS	per cat	\$ 10.00
	Sterilised - 1 year	Statutory	OOS	per cat	\$ 20.00
	Sterilised - 3 years	Statutory	OOS	per cat	\$ 42.50
	Lifetime	Statutory	OOS	per cat	\$ 100.00
	Pensioners rate	Statutory	OOS	per cat	50% Discount
Poundage Charges - Dogs					
	Seizure of dog without impounding	Council	OOS	per dog	\$ 60.00
	Seizure and impounding of registered dog	Council	OOS	per dog	\$ 120.00
	Daily Keeping Fee (Sustenance)	Council	OOS	per dog per day	\$ 35.00
	Destruction Fee	WA Contract Ranger Services	OOS	per dog	\$ 165.00
	Veterinary Fee	Council	GST inc	if applicable	at cost + GST
Poundage Charges - Cats					
	Seizure and impounding of registered cat	Council	OOS	per cat	\$ 67.70
	Seizure and impounding of unregistered cat	Council	OOS	per cat	\$ 90.00
	Daily Keeping Fee (Sustenance)	Council	OOS	per cat per day	\$ 20.00
	Destruction Fee	WA Contract Ranger Services	OOS	per cat	\$ 165.00
	Veterinary Fee	Council	GST inc	if applicable	at cost + GST
Poundage Charges - Livestock					
	Daily Keeping Fee (Sustenance)	Council	OOS	per animal per day	\$ 30.00
	Pound Fees	Council	OOS	per animal	\$ 16.50
Animal Control Products					
	Hire of Animal Trap	Council	OOS	per day	\$ 10.50
	Hire of Animal Trap - Bond (refundable on return)	Council	GST Inc	per trap	\$ 120.00
Abandoned Vehicles					
	Impounding vehicle	Council	OOS	per vehicle	\$ 160.00
	Daily cost for impounded vehicle	Council	OOS	per day	\$ 30.00
	Towing fee for vehicle	Council	GST Inc	per instance	at cost + GST
	Vehicle disposal fee	Council	OOS	per vehicle	\$ 160.00
Ranger call out fee					
	Ranger attendance - 7am to 7pm	Council	OOS	per hour	\$ 80.00
	Ranger attendance - 7pm to 7am	Council	OOS	per hour	\$ 200.00
	Plus ranger travel	Council	OOS	per km	\$ 0.80
Rural Road Numbers					
	Rural road number sign with star picket	Council	GST inc	per sign	\$ 50.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	GST STATUS	Basis	2024/25
HEALTH					
Food Premises					
	Food Act 2008 Registration (initial application)	Council	OOS	initial application	\$ 195.00
	Notification of a Food Business	Statutory	OOS	per application	\$ 75.00
	Settlement inspection upon request	Council	OOS	per hour	\$ 130.00
	Inspection Fee - Food Regs 2009	Statutory	OOS	per instance	\$ 84.00
	Re-inspection fee	Council	OOS	per instance	\$ 135.00
Trading in Public Places					
	Application Fee	Council	OOS	initial application	\$ 130.00
	Licence Fee - including Food Vans	Council	OOS	per day	\$ 17.50
	Licence Fee - including Food Vans	Council	OOS	per week	\$ 115.00
	Licence Fee - including Food Vans	Council	OOS	per year	\$ 300.00
Liquor Licensing					
	Liquor Licensing Section 39 Certificate	Council	OOS	per application	\$ 199.00
	Liquor Licensing Section 40 Certificate	Council	OOS	per application	\$ 199.00
Preventative Services - Administration & Inspection					
	Non-Residential Water Sampling	Council	GST inc	per instance	\$ 70.00
	Lodging Houses - Annual Inspection	Council	GST inc	annually	\$ 70.00
	Public Building Certificate of Approval	Statutory	OOS	per certificate	\$ 875.00
Community Amenities					
Sanitation - Household Refuse					
	Rubbish Collection - 1 x 240 litre Bin	Council	OOS	per annum	\$ 105.00
	Recycling Service	Council	OOS	per annum	\$ 117.00
	Additional Requested Rubbish Collection - 1 x 240 litre Bin	Council	OOS	per annum	\$ 105.00
	Additional Requested Recycling Service	Council	OOS	per annum	\$ 117.00
	Commercial Waste Tipping Fee	Council	GST Inc	per m3	\$ 125.00
	Swipe Card Replacement Fee	Council	GST Inc	per card	\$ 25.00
Sewerage					
	Application Fee	Statutory	OOS	per application	\$ 118.00
	Cleaning Septic Tanks	Council	GST inc	per instance	\$ 680.00
	Cleaning Septic Tanks Mileage Outside of Shire (per kilometre ex Gnowangerup Depot)	Council	GST Inc	per km	\$ 4.00
	Oil deposit at depot excluding cooking oil (per litre)	Council	GST Inc	per litre	\$ 0.35
	Cleaning of Grease Traps	Council	GST Inc	once off	\$ 150.00
	Contractual Cleaning of Grease Traps - small	Council	GST Inc	per instance	\$ 85.00
	Contractual Cleaning of Grease Traps - large	Council	GST Inc	instance	\$ 115.00
	Receiving of septic waste from outside the Shire at the Gnowangerup liquid waste facility (per litre)	Council	GST Inc	per litre	\$ 0.25
	Application for the Approval of an Apparatus with a Local Government Report	Statutory	OOS	per instance	\$ 103.00
	Application for the Approval of an Apparatus (for the treatment of sewage and disposal of effluent and liquid waste)	Statutory	OOS	per instance	\$ 118.00
	Permit to Use Apparatus (for the treatment of sewage and disposal of effluent and liquid waste)	Statutory	OOS	per instance	\$ 118.00
	Site inspections	Statutory	OOS	per instance	\$ 118.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	GST STATUS	Basis	2024/25
Local Government Planning Charges					
Local Planning Scheme Fees - Schedule 2 Maximum Fees					
	5A Determining an application to amend or cancel development approval	Statutory	N	per application	\$ 295.00
	(1) Determining a development application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of the development is -				
	a) Not more than \$50000	Statutory	OOS		\$ 147.00
	b) more than \$50,000 but not more than \$500,000	Statutory	OOS		0.32% of estimated cost of development
	c) more than \$500,000 but not more than \$2.5million	Statutory	OOS		\$1,700 + 0.257% for every \$1 in excess of \$500,000
	d) more than \$2.5million but not more than \$5million	Statutory	OOS		\$7,161 + 0.206% for every \$1 in excess of \$2.5m
	e) more than \$5million but not more than \$21.5million	Statutory	OOS		\$12,633 + 0.123% for every \$1 in excess of \$5m
	f) more than \$21.5million	Statutory	OOS		\$ 34,196.00
	(2) Determining a development application (other than an extractive industry) where the development has commenced or been carried out	Statutory	OOS		The fee in item (1) plus, by way of penalty, twice that fee
	Determine an application to amend or cancel development approval	Statutory	OOS		\$ 295.00
	(3) Determining a development application for an extractive industry where the development has not commenced or been carried out	Statutory	OOS		\$ 739.00
	(4) Determining a development application for an extractive industry where the development has commenced or been carried out	Statutory	OOS		The fee in item (3) plus, by way of penalty, twice that fee
	(5) Providing a subdivision clearance for:				
	(a) not more than 5 lots	Statutory	OOS		73.00 per lot
	(b) more than 5 lots but not more than 195 lots	Statutory	OOS		73.00 per lot for the first 5 lots and then 35.00 per lot
	(c) more than 195 lots	Statutory	OOS		\$ 7,393.00
	(6) Determining an initial application for approval of a home occupation where the home occupation has not commenced	Statutory	OOS		\$ 222.00
	(7) Determining an initial application for approval of a home occupation where the home occupation has commenced	Statutory	OOS		The fee in item (6) plus, by way of penalty, twice that fee
	(8) Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires	Statutory	OOS		\$ 73.00
	(9) Determining an application for the renewal of an approval of home occupation where the application is made after the approval has expired	Statutory	OOS		The fee in item (8) plus, by way of penalty, twice that fee
	(10) Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item (1) does not apply, where the change or the alteration, extension or change has not commenced or been carried out	Statutory	OOS		\$ 295.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	GST STATUS	Basis	2024/25
	(11) Determining an application for change of use or for alteration or extension or change of a non-conforming use to which item (2) does not apply, where the change or the alteration, extension or change has commenced or been carried out	Statutory	OOS		The fee in item (10) plus, by way of penalty, twice that fee
	(12) Providing a zoning certificate	Statutory	OOS		\$ 73.00
	(13) Replying to a property settlement questionnaire	Statutory	OOS		\$ 73.00
	(14) Planning written planning advice	Statutory	OOS		\$ 73.00
Scheme Amendments/Structure Plans					
	<i>The fees, charges and costs associated with processing and considering Amendments and Structure Plans are determined using the prescribed hourly rates, guidelines and relevant Fordms set out in the Planning and Development Regulations 2009. The fees will be determined after making allowances for officers time, direct costs involved and a percentage allowance to recover operating overhead costs. GST will be charged where applicable. Alternatively, proponenets may opt to accept the following Fees:</i>				
	LPS Amendment	Council	GST Inc	Basic	\$ 3,500.00
	LPS Amendment	Council	GST Inc	Standard	\$ 6,600.00
	LPS Amendment	Council	GST Inc	Complex	\$ 9,900.00
	Structure Plan	Council	GST Inc		\$ 6,600.00
Scheme Amendments/Structure Plans - Maximum Fees Reg. 48					
	Executive Manager/Shire Planner	Statutory	GST Inc	per hour	\$ 91.00
	Other staff e.g. Environmental Health Officer	Statutory	GST Inc	per hour	\$ 38.00
	Secretary/Administrative Clerk	Statutory	GST Inc	per hour	\$ 31.20
Other Town Planning Fees and Charges					
	Copy of Scheme	Council	GST inc	per copy	\$ 30.00
	Permanent Road Closure Application	Council	GST Inc	per application	\$ 1,500.00
	Information Research (Labour Charge - Planner)	Council	GST Inc	per hour	\$ 186.00
	Advertising (Newspaper)	Council	GST Inc	per instance	At cost plus 15% admin fee
	Directional Signs	Council	GST inc	per sign	at cost + GST
Other Fees and Charges					
	Assessment of Caravan Rigid Annexes	Council	OOS	per instance	\$ 120.00
	Rural Number Application	Council	GST Inc	per application	\$ 65.00
	Gate Permit Application	Council	GST Inc	per application	\$ 70.00
	Gate Permit Renewal	Council	GST Inc	per application	\$ 70.00
Other Community Amenities					
Cemeteries					
	Burials - 2.1 depth				
	- Interment (no prior reservation)	Council	GST Inc		\$ 1,550.00
	- Interment (with prior reservation)	Council	GST Inc		\$ 1,200.00
	- Interment (child)	Council	GST Inc		\$ 875.00
	Extra Charges				
	- Interment on a Saturday, Sunday or Public Holiday	Council	GST Inc		\$ 600.00
	- Exhumation of Grave to be completed by Metro Cemetery Board	Council	GST Inc		POA
	- Re-opening of Grave for second interment	Council	GST Inc		\$ 1,550.00
	- Grant of Right of Burial (Reservation)	Council	OOS		\$ 340.00
	- Use of excavator (if required to dig grave)	Council	GST Inc		at cost + GST
	Interment of Ashes				
	- Interment of Ashes into Niche Wall single (plus cost of plaque)	Council	GST Inc		\$ 375.00
	- Interment of Ashes into Niche Wall double (plus cost of plaque)	Council	GST Inc		\$ 490.00
	- Grant of Right for interment in Niche Wall	Council	GST Inc		\$ 60.00
	- Interment of Ashes into gravesite (by Shire)	Council	GST Inc		POA
	- Registration of Ashes interred into existing grave	Council	GST Inc		\$ 52.00
	- Transfer of Ashes (plus cost of plaque if required)	Council	GST Inc		\$ 125.00
	- Removal of Ashes from Cemetery to authorised family member	Council	GST Inc		\$ 115.00
	Miscellaneous Fees				
	- Funeral Directors Annual Licence Fee	Council	OOS		\$ 265.00
	- Single Funeral Permit	Council	OOS		\$ 90.00
	- Monumental Masons Annual Licence Fee	Council	OOS	per year	\$ 157.00
	- Single Monument Permit	Council	OOS	per monument	\$ 70.00
	- Copy of Grant of Right of Burial	Council	GST Inc		\$ 30.00
	- Renewal of Grant of Right of Burial (original valid for 25yrs)	Council	GST Inc		\$ 60.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	GST STATUS	Basis	2024/25
Recreation & Culture					
Public Halls & Civic Centre					
	Hire of Public Hall FULL DAY - 8 hours plus 1/2 hour set up & 1/2 hour clean up	Council	GST Inc	per full day	\$ 225.00
	Hire of Public Hall HALF DAY - 4 hours plus 1/2 hour set up & 1/2 hour clean up	Council	GST Inc	per 1/2 day	\$ 115.00
	Hire of Public Hall	Council	GST Inc	per hour	\$ 30.00
	Refundable Memorial Hall Hire Bond for Function with Alcohol	Council	OOS	per application	\$ 600.00
	Refundable Memorial Hall Hire Bond for Function without Alcohol	Council	OOS	per application	\$ 300.00
	Bond for Equipment Hire (Chairs and Trestle tables)	Council	OOS	per application	\$ 100.00
	Hire fee for Chairs	Council	GST Inc	per chair/per day	\$ 1.00
	Hire fee for Trestle Tables	Council	GST Inc	per table/per day	\$ 8.50
	Bond for Hire of Lectern	Council	OOS	per instance	\$ 75.00
	Hire of Lectern	Council	GST Inc	per day	\$ 35.00
Swimming Areas					
	Family Season Ticket (2 Adults + 3 Children)	Council	GST Inc	per season	\$ 225.00
	Adult Season Ticket	Council	GST Inc	per season	\$ 125.00
	Child Season Ticket (Under 18 Yrs)	Council	GST Inc	per season	\$ 85.00
	Adult Single Entry	Council	GST Inc	per entry	\$ 5.50
	Child Single Entry (Under 18 Yrs)	Council	GST Inc	per entry	\$ 3.50
	Senior Season Pass - Pensioner Concession	Council	GST Inc	per season	\$ 100.00
	Senior Single Entry - Pensioner Concession	Council	GST Inc	per entry	\$ 4.50
	Adult Supervisor/Spectator Entry	Council	GST Inc	per entry	\$ 2.00
	Early Morning Swimming Swipe Card	Council	GST Inc	per card	\$ 20.00
	School Group including entry fee for accompanying teachers/parents	Council	GST Inc	per participant	\$ 2.50
	Gnowangerup Community Swimming Pool Facilitated Activity Costs	Council	GST Inc	at cost + GST	at cost + GST
Libraries					
	Bond for Library Item hire	Council	OOS	per item	\$ 30.00
	Administration fee for lost/damaged books	Council	GST Inc	per book	\$ 8.50
	Administration fee for overdue book (6 weeks)	Council	GST Inc	per book per 6 weeks	\$ 8.50
	Replacement of lost library book	Council	GST Inc	per book	replacement value
Transport					
Traffic Control					
	Special Series Shire Number Plates Dept. of Transport Fee	Dept Transport	OOS	as per DOT Fee	as per DOT Fee
	Special Series Shire Number Plates Gnowangerup Shire Fee	Council	GST Inc	per plate	\$ 85.00
Economic Services					
Tourism & Area Promotion					
	Caravan Parks & Camping Grounds				
	- Application/renewal of license (minimum): Based on long stay sites \$6 per site, short stay sites and sites in transit parks \$6 per site, camp sites \$3 per site, overflow sites \$1.50 per site	Statutory	OOS	annually	\$ 200.00
	- Late renewal penalty	Statutory	GST Inc		\$ 22.00
	- Temporary License (minimum): Based on long stay sites \$6 per site, short stay sites and sites in transit parks \$6 per site, camp sites \$3 per site, overflow sites \$1.50 per site	Statutory	OOS	per instance	\$ 100.00
	- License Transfer	Statutory	OOS	per application	\$ 100.00
Caravan Park Fees					
	Caravan Powered Site	Council	GST Inc	per night for 2 pax	\$ 30.00
	Caravan Unpowered Site	Council	GST Inc	per night for 2 pax	\$ 20.00
	Camping Site	Council	GST Inc	per night for 2 pax	\$ 20.00
	Additional person/s (maximum 2 additional people per site)	Council	GST Inc	per person	\$ 5.00
	Chalet	Council	GST Inc	per night	\$ 230.00
	Cancellation Fee	Council	GST Inc	up to 48 hours prior to arrival	Full refund, less any fees paid for cancellations made greater than or equal to 48 hours of your arrival date
	Cancellation Fee	Council	GST Inc	48 hours or less to arrival time	100% of booking amount

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	GST STATUS	Basis	2024/25
Building Control					
	Building Permits (certified) - Class 1 & 10 (minimum fee or 0.19% of value of work)	Statutory	OOS	per permit	\$125.00 (minimum)
	Building Permits (certified) - Other Classes (minimum fee or 0.09% of value of work)	Statutory	OOS	per permit	\$125.00 (minimum)
	Building Permits (uncertified) - Class 1 & 10 (minimum fee or 0.32% of value of work)	Statutory	OOS	per permit	\$125.00 (minimum)
	Building Permits (unauthorised) - All Classes (minimum fee or 0.854% of value of work)	Statutory	OOS	per permit	\$125.00 (minimum)
	BCITF Levy (applies to all applications for building and demolition permits)	Statutory	OOS	per permit	0.2% of the estimated value (GST incl) for values over \$20,000
	Building Services Levy - Building Permit	Statutory	OOS	per permit	0.317% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority but not less than \$61.65
	Footpath/Kerb Deposit on Building Application	Council	OOS	per application	\$ 1,265.00
	Footpath/Kerb Deposit on Demolition Application	Council	OOS	per application	\$ 1,265.00
	Demolition Permit (per storey)	Statutory	OOS	per application	\$ 110.00
	Extension of Building or Demolition Permit	Statutory	OOS	per permit	\$ 110.00
	Inspection of Pool enclosures 4 yearly (reg 53)	Statutory	OOS	per annum added to rates	\$ 58.45
Public Utility Services					
	Sale of Water from Standpipes (per kilolitre) minimum \$10 charge	Council	GST Free	per kilolitre	\$ 16.00
	Standpipe swipe card	Council	GST Inc	per card	\$ 30.00
	Permit to enter Council property pursuant to s. 3.4 of the Shire's Local Government Property Local Law 2016 for the purpose of exploration or investigation for water, minerals or other purposes			per permit	
51063.16	- 1 to 5 holes (inclusive)	Council	OOS		\$ 275.00
51063.16	- 6 to 10 holes (inclusive)	Council	OOS		\$ 415.00
51063.16	- 11 to 30 holes (inclusive)	Council	OOS		\$ 825.00
51063.16	- 31 to 100 holes (inclusive)	Council	OOS		\$ 1,540.00
51063.16	- 101 holes and over	Council	OOS		\$ 2,085.00
	Permit to enter Council property pursuant to s. 3.4 of the Shire's Local Government Property Local Law 2016 for the purpose of Seed Collection				
28023.16	- Initial Fee	Council	GST Inc	65.00	\$ 75.00
28023.16	- Administration Fee	Council	GST Inc	65.00	\$ 75.00
Other Property & Services					
53003 Private Works - Hire of Council Equipment (includes operator, minimum 1 hour)					
	Plant & Machinery (Wet hire only) per hour minimum 1 hour	Council			
	- Grader	Council	GST Inc	per hour	at cost + 30%
	- Loader	Council	GST Inc	per hour	at cost + 30%
	- Tip Truck	Council	GST Inc	per hour	at cost + 30%
	- Small Truck (Dutro)	Council	GST Inc	per hour	at cost + 30%
	- Pig Trailer	Council	GST Inc	per hour	at cost + 30%
	- Prime Mover	Council	GST Inc	per hour	at cost + 30%
	- Side Tipper	Council	GST Inc	per hour	at cost + 30%
	- Low Loader	Council	GST Inc	per hour	at cost + 30%
	- Roller	Council	GST Inc	per hour	at cost + 30%
	- Tray Top Ute	Council	GST Inc	per hour	at cost + 30%
	- John Deer Tractor	Council	GST Inc	per hour	at cost + 30%
	Backhoe	Council	OOS	per hour	at cost + 30%
	Trailer	Council	OOS	per hour	at cost + 30%
	Lawn Mower	Council	OOS	per hour	at cost + 30%
	Whipper Sniper	Council	OOS	per hour	at cost + 30%
	Chainsaw	Council	OOS	per hour	at cost + 30%
	Mulch/Sand per cubic metre	Council	GST Inc	per m3	at cost + 30%
	Blue Metal (including sweepings) per cubic metre	Council	GST Inc	per m3	at cost + 30%
	Delivery Fee up to 3 cubic metres	Council	GST Inc	per m3	at cost + 30%
	Delivery Fee over 3 cubic metres	Council	GST Inc	per km	at cost + 30%
	Gravel ex Pit (per m3)	Council	GST Inc	per m3	at cost + 30%
	* indicates statutory fee.				