



SHIRE OF GNOWANGERUP

2020  
—  
2021

# ANNUAL BUDGET

FOR THE YEAR ENDING 30 JUNE 2021



**SHIRE OF GNOWANGERUP**  
**BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**  
**LOCAL GOVERNMENT ACT 1995**

**TABLE OF CONTENTS**

Statement of Comprehensive Income by Nature or Type	1
Basis of Preparation	2
Statement of Comprehensive Income by Program	3
Statement of Cash Flows	5
Rate Setting Statement	6
Index of Notes to the Budget	7
Detailed Operating & Non-Operating Schedules	32
Schedule of Fees and Charges	59

**SHIRE'S VISION**

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

SHIRE OF GNOWANGERUP  
STATEMENT OF COMPREHENSIVE INCOME  
BY NATURE OR TYPE  
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	1(a)	4,125,515	4,122,520	4,117,820
Operating grants, subsidies and contributions	10(a)	932,030	1,783,768	852,667
Fees and charges	9	307,371	239,219	304,705
Interest earnings	12(a)	46,338	66,532	68,470
Other revenue	12(b)	84,856	299,777	88,102
		5,496,110	6,511,816	5,431,764
<b>Expenses</b>				
Employee costs		(2,879,109)	(2,514,409)	(2,597,413)
Materials and contracts		(2,166,952)	(1,649,401)	(2,222,641)
Utility charges		(193,747)	(168,150)	(180,080)
Depreciation on non-current assets	5	(2,275,630)	(2,313,017)	(2,182,615)
Interest expenses	12(d)	(31,838)	(34,472)	(50,054)
Insurance expenses		(234,191)	(194,975)	(232,304)
Other expenditure		(376,416)	(281,252)	(410,179)
		(8,157,883)	(7,155,676)	(7,875,286)
<b>Subtotal</b>		(2,661,773)	(643,860)	(2,443,522)
Non-operating grants, subsidies and contributions	10(b)	2,527,849	1,343,239	1,367,058
Profit on asset disposals	4(b)	0	626	7,521
Loss on asset disposals	4(b)	0	(72,523)	(115,943)
Fair value adjustments to financial assets at fair value through profit or loss		0	1,153	0
		2,527,849	1,272,495	1,258,636
<b>Net result</b>		<b>(133,924)</b>	<b>628,635</b>	<b>(1,184,886)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>(133,924)</b>	<b>628,635</b>	<b>(1,184,886)</b>

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

# SHIRE OF GNOWANGERUP FOR THE YEAR ENDED 30 JUNE 2021

## 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 16 to the budget.

## 2019/20 ACTUAL BALANCES

Balances shown in this budget as 2019/20 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 2020 the following new accounting policies are to be adopted and may impact the preparation of the budget:

- AASB 1059 Service Concession Arrangements: Grantors
- AASB 2018-7 Amendments to Australian Accounting Standards - Materiality

AASB 1059 is not expected to impact the annual budget. Specific impacts of AASB 2018-7 have not been identified.

## 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 and concessions 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 and amortisation 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.

**SHIRE OF GNOWANGERUP**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
<b>Revenue</b>	1,9,10(a),12(a),12(b)	\$	\$	\$
Governance		0	1,038	0
General purpose funding		4,735,120	5,572,491	4,649,832
Law, order, public safety		72,810	91,624	69,260
Health		1,200	1,798	300
Education and welfare		11,200	12,226	11,800
Housing		96,028	92,323	86,598
Community amenities		277,110	300,195	283,139
Recreation and culture		19,365	22,728	17,999
Transport		149,600	152,860	140,886
Economic services		28,180	66,181	52,340
Other property and services		105,497	198,352	119,610
		5,496,110	6,511,816	5,431,764
<b>Expenses excluding finance costs</b>	4(a),5,12(c),(e),(f)			
Governance		(834,589)	(783,630)	(937,524)
General purpose funding		(112,462)	(112,468)	(81,604)
Law, order, public safety		(396,152)	(333,473)	(377,637)
Health		(322,499)	(307,790)	(372,745)
Education and welfare		(40,363)	(29,200)	(47,261)
Housing		(56,485)	(55,480)	(54,508)
Community amenities		(574,230)	(498,671)	(570,367)
Recreation and culture		(1,480,017)	(1,437,810)	(1,407,164)
Transport		(3,346,723)	(2,868,191)	(3,112,232)
Economic services		(323,142)	(128,474)	(278,899)
Other property and services		(639,383)	(566,017)	(585,291)
		(8,126,045)	(7,121,204)	(7,825,232)
<b>Finance costs</b>	,7,6(a),12(d)			
Governance		0	0	0
General purpose funding		0	0	0
Law, order, public safety		0	0	0
Health		0	0	0
Education and welfare		0	0	0
Housing		(12,602)	(10,941)	(24,568)
Community amenities		0	0	0
Recreation and culture		(18,850)	(21,954)	(23,471)
Transport		0	0	0
Economic services		0	0	0
Other property and services		(386)	(1,577)	(2,015)
		(31,838)	(34,472)	(50,054)
<b>Subtotal</b>		(2,661,773)	(643,860)	(2,443,522)
Non-operating grants, subsidies and contributions	10(b)	2,527,849	1,343,239	1,367,058
Profit on disposal of assets	4(b)	0	626	7,521
(Loss) on disposal of assets	4(b)	0	(72,523)	(115,943)
Loss on revaluation of non current assets		0	0	0
Reversal of prior year loss on revaluation of assets		0	0	0
Fair value adjustments to financial assets at fair value through profit or loss		0	1,153	0
Fair value adjustments to investment property at fair value through profit or loss		0	0	0
		2,527,849	1,272,495	1,258,636
<b>Net result</b>		<b>(133,924)</b>	<b>628,635</b>	<b>(1,184,886)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>(133,924)</b>	<b>628,635</b>	<b>(1,184,886)</b>

**SHIRE OF GNOWANGERUP  
FOR THE YEAR ENDED 30 JUNE 2021**

**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, 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

**SHIRE OF GNOWANGERUP**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts</b>			
Rates	4,125,515	4,103,511	4,085,295
Operating grants, subsidies and contributions	912,608	2,273,153	860,189
Fees and charges	307,371	239,219	337,229
Interest earnings	46,338	66,532	68,470
Goods and services tax	0	(2,059)	(1,591)
Other revenue	84,856	299,777	88,102
	<b>5,476,688</b>	<b>6,980,133</b>	<b>5,437,694</b>
<b>Payments</b>			
Employee costs	(2,810,221)	(2,574,709)	(2,546,649)
Materials and contracts	(2,182,394)	(1,434,793)	(2,021,821)
Utility charges	(193,747)	(168,150)	(180,080)
Interest expenses	(31,838)	(34,156)	(50,054)
Insurance expenses	(234,191)	(194,975)	(232,304)
Other expenditure	(376,416)	(281,252)	(410,178)
	<b>(5,828,807)</b>	<b>(4,688,035)</b>	<b>(5,441,086)</b>
<b>Net cash provided by (used in) operating activities</b>	<b>3</b>	<b>2,292,098</b>	<b>(3,392)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for purchase of property, plant & equipment	4(a)	(948,278)	(1,286,722)
Payments for construction of infrastructure	4(a)	(3,068,648)	(1,732,035)
Non-operating grants, subsidies and contributions		2,527,849	1,343,239
Proceeds from sale of plant and equipment	4(b)	192,000	265,155
Proceeds on financial assets at amortised cost - self supporting loans	6(a)	29,729	28,558
<b>Net cash provided by (used in) investing activities</b>		<b>(1,267,348)</b>	<b>(1,381,805)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of borrowings	6(a)	(208,606)	(163,630)
Principal elements of lease payments	7	(12,664)	0
Proceeds from new borrowings	6(b)	0	404,000
<b>Net cash provided by (used in) financing activities</b>		<b>(221,270)</b>	<b>210,336</b>
<b>Net increase (decrease) in cash held</b>		<b>(1,840,737)</b>	<b>(1,537,787)</b>
Cash at beginning of year		4,540,665	3,391,999
<b>Cash and cash equivalents at the end of the year</b>	<b>3</b>	<b>2,699,928</b>	<b>1,854,212</b>

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

**SHIRE OF GNOWANGERUP**  
**RATE SETTING STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>				
		2,053,442	1,799,892	1,811,529
		2,053,442	1,799,892	1,811,529
<b>Revenue from operating activities (excluding rates)</b>				
Governance		0	1,038	0
General purpose funding		852,442	1,692,467	772,983
Law, order, public safety		72,810	91,624	69,260
Health		1,200	1,798	300
Education and welfare		11,200	12,226	11,800
Housing		96,028	92,323	86,598
Community amenities		277,110	300,195	283,139
Recreation and culture		19,365	22,728	17,999
Transport		149,600	153,486	148,407
Economic services		28,180	66,181	52,340
Other property and services		105,497	199,505	119,610
		1,613,432	2,633,571	1,562,436
<b>Expenditure from operating activities</b>				
Governance		(834,589)	(783,630)	(937,524)
General purpose funding		(112,462)	(112,468)	(81,604)
Law, order, public safety		(396,152)	(333,473)	(377,637)
Health		(322,499)	(307,790)	(372,745)
Education and welfare		(40,363)	(29,200)	(47,261)
Housing		(69,087)	(108,421)	(79,076)
Community amenities		(574,230)	(523,671)	(570,367)
Recreation and culture		(1,498,867)	(1,459,764)	(1,430,635)
Transport		(3,346,723)	(2,873,714)	(3,228,175)
Economic services		(323,142)	(128,474)	(278,899)
Other property and services		(639,769)	(567,594)	(587,306)
		(8,157,883)	(7,228,199)	(7,991,229)
Non-cash amounts excluded from operating activities	2 (a)(i)	2,344,518	2,374,436	2,341,801
<b>Amount attributable to operating activities</b>		(2,146,491)	(420,300)	(2,275,463)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	10(b)	2,527,849	1,343,239	1,367,058
Purchase property, plant and equipment	4(a)	(948,278)	(1,286,722)	(1,626,840)
Purchase and construction of infrastructure	4(a)	(3,068,648)	(1,732,035)	(1,770,006)
Proceeds from disposal of assets	4(b)	192,000	265,155	256,500
Proceeds from self supporting loans	6(a)	29,729	28,558	28,557
<b>Amount attributable to investing activities</b>		(1,267,348)	(1,381,805)	(1,744,731)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(208,606)	(163,630)	(194,184)
Principal elements of finance lease payments	7	(12,664)	(11,473)	0
Proceeds from new borrowings	6(b)	0	404,000	404,520
Transfers to cash backed reserves (restricted assets)	8(a)	(398,569)	(502,875)	(396,991)
Transfers from cash backed reserves (restricted assets)	8(a)	151,000	249,500	330,000
<b>Amount attributable to financing activities</b>		(468,839)	(24,478)	143,345
<b>Budgeted deficiency before general rates</b>		(3,882,678)	(1,826,583)	(3,876,849)
<b>Estimated amount to be raised from general rates</b>	1	3,882,678	3,880,025	3,876,849
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2 (a)(iii)	<b>0</b>	<b>2,053,442</b>	<b>0</b>

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



**SHIRE OF GNOWANGERUP  
INDEX OF NOTES TO THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021**

Note 1	Rates	8
Note 2	Net Current Assets	12
Note 3	Reconciliation of Cash	15
Note 4(a)	Asset Acquisitions	16
Note 4(b)	Asset Disposals	17
Note 5	Asset Depreciation	18
Note 6	Borrowings	19
Note 7	Leases	21
Note 8	Reserves	22
Note 9	Fees and Charges	23
Note 10	Grant Revenue	23
Note 11	Revenue Recognition	24
Note 12	Other Information	25
Note 13	Major Land Transactions	26
Note 14	Trading Undertakings and Major Trading Undertakings	27
Note 15	Interests in Joint Arrangements	28
Note 16	Trust	29
Note 17	Significant Accounting Policies - Other Information	30
Note 18	Change in Accounting Policies	--
Note 19	Budget Ratios	31

SHIRE OF GNOWANGERUP  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2021

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2020/21 Budgeted rate revenue	2020/21 Budgeted interim rates	2020/21 Budgeted back rates	2020/21 Budgeted total revenue	2019/20 Actual total revenue	2019/20 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
<b>General rate</b>									
<b>Gross rental valuations</b>									
GRV Townsites	0.154804	365	3,381,537	520,890	0	0	520,890	524,086	517,068
GRV Amelup Tourism	0.154804	4	114,660	17,750	0	0	17,750	17,750	17,750
<b>Unimproved valuations</b>									
UV Rural	0.009784	347	330,827,504	3,235,868	0	0	3,235,868	3,227,737	3,230,801
UV Mining	0.009784	0	0	0	0	0	0	0	0
<b>Sub-Totals</b>		716	334,323,701	3,774,508	0	0	3,774,508	3,769,573	3,765,619
<b>Minimum</b>									
<b>Minimum payment</b>									
	\$								
<b>Gross rental valuations</b>									
GRV Townsites	765	125	237,166	95,625	0	0	95,625	98,685	98,685
GRV Amelup Tourism	765	1	4,160	765	0	0	765	765	765
<b>Unimproved valuations</b>									
UV Rural	765	24	1,040,896	18,360	0	0	18,360	17,595	17,595
UV Mining	765	3	21,731	2,295	0	0	2,295	2,282	3,060
<b>Sub-Totals</b>		153	1,303,953	117,045	0	0	117,045	119,327	120,105
		869	335,627,654	3,891,553	0	0	3,891,553	3,888,900	3,885,724
Concessions (Refer note 1(f))							(8,875)	(8,875)	(8,875)
<b>Total amount raised from general rates</b>							3,882,678	3,880,025	3,876,849
Specified area rates (Refer note 1(c) & (e))							207,542	207,200	208,447
Ex-gratia rates							35,295	35,295	32,524
<b>Total rates</b>							4,125,515	4,122,520	4,117,820

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 2020/21 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.

## 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
		\$	%	%
<b>Option one</b>				
One payment	18-09-2020	0	0.0%	8.0%
<b>Option two</b>				
Instalment 1	18-09-2020	0	0.0%	8.0%
Instalment 2	18-11-2020	10	5.5%	8.0%
Instalment 3	18-01-2021	10	5.5%	8.0%
Instalment 4	18-03-2021	10	5.5%	8.0%

	2020/21 Budget revenue	2019/20 Actual revenue	2019/20 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	5,000	5,220	4,500
Instalment plan interest earned	11,500	12,234	11,500
Unpaid rates and service charge interest earned	13,000	20,917	13,000
Interest on Deferred Rates	1,938	1,938	920
	<b>31,438</b>	<b>40,309</b>	<b>29,920</b>

SHIRE OF GNOWANGERUP  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2021

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

	Basis of valuation	Rate in	Rateable value	2020/21 Budget specified area rate revenue	2020/21 Interim specified area rate revenue	2020/21 Back specified area rate revenue	2020/21 Total budget specified area rate revenue	2019/20 Actual revenue	2019/20 Budget revenue
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Specified area rate</b>									
Gnp Sporting Complex	GRV	0.003728	2,809,446	10,473	0	0	10,473	10,503	10,503
Gnp Sporting Complex	UV	0.000131	148,551,600	19,460	0	0	19,460	19,576	19,500
Borden Pavilion	GRV	0.002242	225,694	506	0	0	506	512	512
Borden Pavilion	UV	0.000081	118,456,600	9,595	0	0	9,595	9,732	9,732
Ongerup Effluent	GRV	0.077689	462,214	35,908	0	0	35,908	35,378	35,000
			270,505,554	75,942	0	0	75,942	75,701	75,247

	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
			\$	\$	\$
<b>Specified area rate</b>					
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.	29,933	0	0
Borden Pavilion	To meet the loan repayments for the Borden Pavilion Facility.	Applied to all properties of the Old Borden Townsite Ward and the Borden Rural Ward.	10,101	0	0
Ongerup Effluent	To contribute towards the maintenance, renewal and	Applied to all properties in the Ongerup Townsite.	35,908	0	0
			75,942	0	0

(d) Service Charges

The Shire did not raise service charges for the year ended 30 June 2021.

SHIRE OF GNOWANGERUP  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2021

1. RATES AND SERVICE CHARGES (CONTINUED)

(e) Waste Collection Rate

	Basis of valuation	Rate in	Minimum Rate	Rateable Properties	Rateable value	2020/21 Budgeted specified area rate revenue	2020/21 Interim specified area rate revenue	2019/20 Actual revenue	2019/20 Budget revenue
		\$	\$		\$	\$	\$	\$	\$
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	378	288,643,210	75,600	0	75,499	77,200
				658	292,309,221	131,600	0	131,499	133,200

(f) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2020/21 Budget	2019/20 Actual	2019/20 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
43 Whitehead Road	Waiver	100%		\$ 480	\$ 465	\$ 461	Written request to Council	Property used solely for charitable purposes
				480	465	461		
Assess A213	Concession	50%		2,415	2,415	2,415	General rates on Assessment A213	To assist promote the tourist industry in the Amelup Tourism
Assess A293	Concession	50%		4,548	4,548	4,548	General rates on Assessment A293	To assist promote the tourist industry in the Amelup Tourism
Assess A314	Concession	50%		825	825	825	General rates on Assessment A314	To assist promote the tourist industry in the Amelup Tourism
Assess A556	Concession	50%		1,087	1,087	1,087	General rates on Assessment A556	To assist promote the tourist industry in the Amelup Tourism
				8,875	8,875	8,875		

SHIRE OF GNOWANGERUP  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2021

2 (a). NET CURRENT ASSETS

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.

Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
	\$	\$	\$
<b>(i) Operating activities excluded from budgeted deficiency</b>			
The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.			
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	4(b) 0	(626)	(7,521)
Less: Movement in contract liabilities associated with restricted cash	0	(20,614)	0
Less: Movement in employee liabilities associated with restricted cash	68,888	8,909	50,764
Less: Movement in Local Government House Unit Trust		(1,153)	0
Add: Movement in deferred pensioners		2,380	0
Add: Loss on disposal of assets	4(b) 0	72,523	115,943
Add: Depreciation on assets	5 2,275,630	2,313,017	2,182,615
<b>Non cash amounts excluded from operating activities</b>	<b>2,344,518</b>	<b>2,374,436</b>	<b>2,341,801</b>
<b>(ii) Current assets and liabilities excluded from budgeted deficiency</b>			
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.			
<b>Adjustments to net current assets</b>			
Less: Cash - restricted reserves	3 (2,227,752)	(1,980,183)	(1,793,799)
Less: Financial assets - restricted	3 0	(29,729)	0
Less: Current assets not expected to be received at end of year - current portion of self supporting loans receivable	0	0	(334)
Add: Current liabilities not expected to be cleared at end of year - Current portion of borrowings	216,784	208,606	0
- Current portion of lease liabilities	5,082	13,427	0
<b>Total adjustments to net current assets</b>	<b>(2,005,886)</b>	<b>(1,787,879)</b>	<b>(1,794,133)</b>

SHIRE OF GNOWANGERUP  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2021

2 (a). NET CURRENT ASSETS (CONTINUED)

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

	Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
		\$	\$	\$
<b>(iii) Composition of estimated net current assets</b>				
<b>Current assets</b>				
Cash and cash equivalents- unrestricted	3	472,176	2,541,060	60,413
Cash and cash equivalents - restricted				
Cash backed reserves	3	2,227,752	1,980,183	1,793,799
Unspent grants, subsidies and contributions	10	0	19,422	0
Financial assets - unrestricted		0	29,729	
Receivables		308,686	308,686	817,545
Inventories		15,194	15,194	20,994
		3,023,808	4,894,274	2,692,751
<b>Less: current liabilities</b>				
Trade and other payables		(417,873)	(433,315)	(430,614)
Contract liabilities		0	(19,422)	(20,614)
Lease liabilities		(5,082)	(13,427)	0
Long term borrowings		(216,784)	(208,606)	0
Provisions		(378,183)	(378,183)	(447,390)
		(1,017,922)	(1,052,953)	(898,618)
<b>Net current assets</b>		2,005,886	3,841,321	1,794,133
<b>Less: Total adjustments to net current assets</b>	2 (a)(ii)	(2,005,886)	(1,787,879)	(1,794,133)
<b>Closing funding surplus / (deficit)</b>		0	2,053,442	0

**SHIRE OF GNOWANGERUP  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021**

**2 (b). 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.

**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.

**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.

**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.

**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.



**SHIRE OF GNOWANGERUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**3. 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	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Cash at bank and on hand	472,176	2,560,482	60,413
Term deposits	2,227,752	1,980,183	1,793,799
	2,699,928	4,540,665	1,854,212
- Unrestricted cash and cash equivalents	472,176	2,541,060	60,413
- Restricted cash and cash equivalents	2,227,752	1,999,605	1,793,799
	2,699,928	4,540,665	1,854,212
The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents:			
Leave reserve	197,817	166,982	167,621
Reserves cash backed - Plant & equipment	733,999	741,293	665,500
Reserves cash backed - Ongerup effluent	47,245	37,060	37,208
Reserves cash backed - Area promotion	30,678	30,525	30,692
Reserves cash backed - Swimming pool	294,603	237,416	238,572
Reserves cash backed - Land development	193,517	192,554	193,607
Reserves cash backed - Computer replacement	53,298	48,058	48,103
Reserves cash backed - Waste disposal	251,076	249,827	251,194
Reserves cash backed - Future funds	293,166	144,773	129,434
Reserves cash backed - Liquid waste facility	31,853	31,695	31,868
Reserves cash backed - CoVid 19	100,500	100,000	0
Unspent grants, subsidies and contributions	10 0	19,422	0
	2,227,752	1,999,605	1,793,799
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	(133,924)	628,635	(1,184,886)
Depreciation	5 2,275,630	2,313,017	2,182,615
(Profit)/loss on sale of asset	4(b) 0	71,897	108,422
Profit on Financial Assets		(1,153)	0
(Increase)/decrease in receivables	0	471,357	5,931
(Increase)/decrease in inventories	0	5,800	0
Increase/(decrease) in payables	(15,442)	209,124	200,820
Increase/(decrease) in contract liabilities	(19,422)	(3,040)	0
Increase/(decrease) in employee provisions	68,888	(60,300)	50,764
Non-operating grants, subsidies and contributions	(2,527,849)	(1,343,239)	(1,367,058)
<b>Net cash from operating activities</b>	(352,119)	2,292,098	(3,392)

**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.

**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 2021

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program											2020/21 Budget total	2019/20 Actual total	2019/20 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			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Property, Plant and Equipment</b>														
Land - freehold land	0	0	0	0	0	0	27,000	0	0	0	0	27,000	15,298	27,000
Buildings - non-specialised												0	789,192	792,996
Buildings - specialised	0	0	0	8,455	0	0	0	168,323	0	0	0	176,778	0	19,844
Furniture and equipment	0	0	0	0	0	0	0	0	0	0	45,000	45,000	11,595	0
Plant and equipment	0	0	0	55,000	0	0	0	56,000	533,500	0	55,000	699,500	470,637	787,000
	0	0	0	63,455	0	0	27,000	224,323	533,500	0	100,000	948,278	1,286,722	1,626,840
<b>Infrastructure</b>														
Infrastructure - roads	0	0	0	0	0	0	0	0	2,105,192	0	0	2,105,192	1,373,802	1,374,436
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	5,000	0	0	0	0	5,000	0	9,000
Infrastructure - parks & ovals	0	0	0	0	0	0	0	58,810	0	0	0	58,810	0	5,570
Infrastructure - other	0	0	0	0	0	0	68,157	20,000	282,417	468,822	0	839,396	82,052	58,000
Infrastructure - airports	0	0	0	0	0	0	0	0	55,250	0	0	55,250	0	0
Infrastructure - sewer												0	0	10,000
Infrastructure - solid waste	0	0	0	0	0	0	0	0	0	0	0	0	276,181	308,000
	0	0	0	0	0	0	73,157	78,810	2,447,859	468,822	0	3,068,648	1,732,035	1,770,006
<b>Total acquisitions</b>	0	0	0	63,455	0	0	100,157	303,133	2,981,359	468,822	100,000	4,016,926	3,018,757	3,396,846

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document.

SIGNIFICANT 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.

SHIRE OF GNOWANGERUP  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2021

4. FIXED ASSETS

(b) Disposals of Assets

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

	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss	2019/20 Actual Net Book Value	2019/20 Actual Sale Proceeds	2019/20 Actual Profit	2019/20 Actual Loss	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program</b>												
Health	20,000	20,000	0	0	0	0	0	0	0	0	0	0
Housing	0	0	0	0	222,000	180,000	0	(42,000)	0	0	0	0
Community amenities	0	0	0	0	25,000	0	0	(25,000)	0	0	0	0
Recreation and culture	10,000	10,000	0	0		0	0	0	0	0	0	0
Transport	137,000	137,000	0	0	90,052	85,155	626	(5,523)	364,922	256,500	7,521	(115,943)
Other property and services	25,000	25,000	0	0		0	0	0	0	0	0	0
	192,000	192,000	0	0	337,052	265,155	626	(72,523)	364,922	256,500	7,521	(115,943)
<b>By Class</b>												
<i>Property, Plant and Equipment</i>												
Land - freehold land	0	0	0	0	25,000	0	0	(25,000)	0	0	0	0
Buildings - non-specialised	0	0	0	0	222,000	180,000	0	(42,000)	0	0	0	0
Plant and equipment	192,000	192,000	0	0	90,052	85,155	626	(5,523)	364,922	256,500	7,521	(115,943)
	192,000	192,000	0	0	337,052	265,155	626	(72,523)	364,922	256,500	7,521	(115,943)

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

**SIGNIFICANT ACCOUNTING POLICIES**

**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 2021**

**5. 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  
 Right of use - plant and equipment

	<b>2020/21 Budget</b>	<b>2019/20 Actual</b>	<b>2019/20 Budget</b>
	\$	\$	\$
	105,335	105,233	113,360
	19,360	19,386	27,225
	2,905	2,900	5,370
	33,985	39,952	42,695
	90,395	85,970	88,140
	622,620	622,009	623,880
	1,045,475	1,045,846	1,019,920
	5,690	5,682	5,690
	349,865	386,039	256,335
	<b>2,275,630</b>	<b>2,313,017</b>	<b>2,182,615</b>
	39,952	39,952	40,119
	502,605	502,605	507,207
	23,034	23,034	31,438
	380,077	410,077	317,436
	857,535	803,584	782,558
	14,895	14,873	14,949
	74,365	74,366	73,833
	200,817	270,817	276,410
	45,193	42,662	21,485
	112,225	110,331	110,899
	4,980	4,975	4,218
	7,435	3,224	2,063
	12,517	12,517	0
	<b>2,275,630</b>	<b>2,313,017</b>	<b>2,182,615</b>

**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.

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

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

Buildings - non-specialised	30 to 50 years
Buildings - specialised	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	12 to 50 years
Infrastructure - footpaths	20 years
Infrastructure - drainage	5 to 25 years
Infrastructure - parks & ovals	5 to 75 years
Infrastructure - other	20 to 50 Years
Infrastructure - airports	50 to 50 Years
Infrastructure - sewer	5 to 50 Years
Infrastructure - solid waste	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.

SHIRE OF GNOWANGERUP  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan		Interest Rate	Budget	2020/21	2020/21	Budget	2020/21	Actual	2019/20	2019/20	Actual	2019/20	Budget	2019/20	2019/20	Budget	2019/20
	Number	Institution		Principal	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2021	Budget Interest Repayments		Principal 1 July 2019	Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2020	Actual Interest Repayments	Principal 1 July 2019	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2020
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Housing</b>																		
GROH Housing	277	WATC	4.20%	178,921	0	(87,602)	91,319	(6,604)	262,956	0	(84,035)	178,921	(9,322)	262,956	0	(84,035)	178,921	(10,170)
Staff Housing	281	WATC	1.52%	404,000	0	(37,703)	366,297	(5,998)	0	404,000	0	404,000	(1,619)	0	404,520	(30,553)	373,967	(14,398)
<b>Recreation and culture</b>																		
Gnp Community Centre	273	WATC	6.18%	127,756	0	(18,189)	109,567	(7,766)	144,871	0	(17,115)	127,756	(8,566)	144,871	0	(17,115)	127,756	(8,693)
Borden Pavilion	278	WATC	4.29%	56,001	0	(17,880)	38,121	(2,213)	73,138	0	(17,137)	56,001	(2,813)	73,138	0	(17,138)	56,000	(3,668)
Gnp Synthetic Surface	279	WATC	4.23%	162,866	0	(17,503)	145,363	(6,706)	179,652	0	(16,786)	162,866	(7,447)	179,652	0	(16,786)	162,866	(7,425)
				929,544	0	(178,877)	750,667	(29,287)	660,617	404,000	(135,073)	929,544	(29,767)	660,617	404,520	(165,627)	899,510	(44,354)
<b>Self Supporting Loans</b>																		
<b>Recreation and culture</b>																		
Gnp Sporting Complex	275	WATC	0.0406	42,008	0	(20,582)	21,426	(1,499)	61,778	0	(19,770)	42,008	(2,166)	61,778	0	(19,770)	42,008	(2,310)
Borden Pavilion	276	WATC	0.0406	18,670	0	(9,147)	9,523	(666)	27,457	0	(8,787)	18,670	(962)	27,457	0	(8,787)	18,670	(1,375)
				60,678	0	(29,729)	30,949	(2,165)	89,235	0	(28,557)	60,678	(3,128)	89,235	0	(28,557)	60,678	(3,685)
				990,222	0	(208,606)	781,616	(31,452)	749,852	404,000	(163,630)	990,222	(32,895)	749,852	404,520	(194,184)	960,188	(48,039)

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 2021**

**6. INFORMATION ON BORROWINGS**

**(b) New borrowings - 2020/21**

The Shire does not intend to undertake any new borrowings for the year ended 30 June 2021

**(c) Unspent borrowings**

The Shire had no unspent borrowing funds as at 30 June 2020 nor is it expected to have unspent borrowing funds as at 30 June 2021.

**(d) Credit Facilities**

	<b>2020/21 Budget</b>	<b>2019/20 Actual</b>	<b>2019/20 Budget</b>
	\$	\$	\$
<b>Undrawn borrowing facilities credit standby arrangements</b>			
Bank overdraft limit	500,000	500,000	500,000
Bank overdraft at balance date	0	0	0
Credit card limit	10,000	10,000	10,000
Credit card balance at balance date	0	0	0
<b>Total amount of credit unused</b>	<b>510,000</b>	<b>510,000</b>	<b>510,000</b>
<b>Loan facilities</b>			
Loan facilities in use at balance date	781,616	990,222	960,188

**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.

SHIRE OF GNOWANGERUP  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2021

7. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget	2020/21	Budget	2020/21	Actual	2019/20	Actual	2019/20	Budget	2019/20	Budget	2019/20	Budget	2019/20	
					Lease Principal 1 July 2020	Budget New Leases	Lease Principal Repayments	Lease Principal outstanding 30 June 2021		Lease Interest Repayments	Principal 1 July 2019	Actual New Leases		Lease repayments	Principal outstanding 30 June 2020	Lease Interest repayments	Principal 1 July 2019	Budget New Leases	Lease Principal repayments
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Other property and services</b>																			
Photocopier Lease	01		3.5%	4	13,426	0	(12,664)	762	(386)	24,899	0	(11,473)	13,426	(1,577)	0	0	0	0	(2,015)
					13,426	0	(12,664)	762	(386)	24,899	0	(11,473)	13,426	(1,577)	0	0	0	0	(2,015)

SIGNIFICANT 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.

SHIRE OF GNOWANGERUP  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

8. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance	2019/20 Actual Opening Balance	2019/20 Actual Transfer to	2019/20 Actual Transfer (from)	2019/20 Actual Closing Balance	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Leave reserve	166,982	30,835	0	197,817	115,741	51,241	0	166,982	115,741	51,880	0	167,621
(b) Reserves cash backed - Plant & equipment	741,293	103,706	(111,000)	733,999	851,666	109,127	(219,500)	741,293	851,666	113,834	(300,000)	665,500
(c) Reserves cash backed - Ongerup effluent	37,060	10,185	0	47,245	26,773	10,287	0	37,060	26,773	10,435	0	37,208
(d) Reserves cash backed - Area promotion	30,525	153	0	30,678	30,202	323	0	30,525	30,202	490	0	30,692
(e) Reserves cash backed - Swimming pool	237,416	57,187	0	294,603	209,174	58,242	(30,000)	237,416	209,174	59,398	(30,000)	238,572
(f) Reserves cash backed - Land development	192,554	963	0	193,517	190,512	2,042	0	192,554	190,512	3,095	0	193,607
(g) Reserves cash backed - Computer replacement	48,058	5,240	0	53,298	7,973	40,085	0	48,058	7,973	40,130	0	48,103
(h) Reserves cash backed - Waste disposal	249,827	1,249	0	251,076	247,178	2,649	0	249,827	247,178	4,016	0	251,194
(i) Reserves cash backed - Future funds	144,773	188,393	(40,000)	293,166	16,230	128,543	0	144,773	16,230	113,204	0	129,434
(j) Reserves cash backed - Liquid waste facility	31,695	158	0	31,853	31,359	336	0	31,695	31,359	509	0	31,868
(k) Reserves cash backed - CoVid 19	100,000	500	0	100,500	0	100,000	0	100,000	0	0	0	0
	1,980,183	398,569	(151,000)	2,227,752	1,726,808	502,875	(249,500)	1,980,183	1,726,808	396,991	(330,000)	1,793,799

(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
(a) Leave reserve	Never	to be used to fund annual and long service leave requirements.
(b) Reserves cash backed - Plant & equipment	Never	to be used for the purchase of major plant.
(c) Reserves cash backed - Ongerup effluent	Never	to be used for the maintenance of the Ongerup Effluent System.
(d) Reserves cash backed - Area promotion	Never	to be used for the promotion of the Gnowangerup Shire.
(e) Reserves cash backed - Swimming pool	Never	to be used to assist with upgrade of the Gnowangerup Swimming Pool.
(f) Reserves cash backed - Land development	Never	to be used to fund the purchase of or development of land and buildings and building renewal.
(g) Reserves cash backed - Computer replacement	Never	to be used to fund the maintenance and replacement of the administration computer system.
(h) Reserves cash backed - Waste disposal	Never	to be used to fund waste disposal in the Shire, including rehabilitation, transfer stations and post closure of sites.
(i) Reserves cash backed - Future funds	Never	to be used for contributions towards major externally grant funded projects and programs within the Shire of Gnowangerup.
(j) Reserves cash backed - Liquid waste facility	Never	to be used for the maintenance and improvement of the Gnowangerup Liquid Waste Facility.
(k) Reserves cash backed - CoVid 19	30-06-21	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.



SHIRE OF GNOWANGERUP  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

9. FEES & CHARGES REVENUE

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Governance	0	27	0
General purpose funding	14,700	12,720	14,200
Law, order, public safety	4,520	8,434	4,180
Health	900	1,300	0
Education and welfare	11,200	12,226	11,800
Housing	94,028	0	86,598
Community amenities	103,118	127,294	103,252
Recreation and culture	16,200	16,845	16,900
Transport	100	109	100
Economic services	28,105	42,265	19,105
Other property and services	34,500	17,999	48,570
	307,371	239,219	304,705

10. GRANT REVENUE

	Unspent grants, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Total Liability 30 June 2021	Current Liability 30 June 2021	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program:</b>								
<b>(a) Operating grants, subsidies and contributions</b>								
General purpose funding	0	0	0	0	0	711,075	1,531,634	612,542
Law, order, public safety	19,422	0	(19,422)	0	0	68,290	75,690	65,080
Recreation and culture	0	0	0	0	0	3,165	0	1,099
Transport	0	0	0	0	0	149,500	152,701	140,786
Economic services	0	0	0	0	0	0	23,743	33,160
	19,422	0	(19,422)	0	0	932,030	1,783,768	852,667
<b>(b) Non-operating grants, subsidies and contributions</b>								
Housing	0	0	0	0	0	0	367,500	367,500
Community amenities	0	0	0	0	0	0	276,181	300,000
Transport	0	0	0	0	0	1,427,849	699,558	699,558
Other property and services	0	0	0	0	0	1,100,000	0	0
	0	0	0	0	0	2,527,849	1,343,239	1,367,058
<b>Total</b>	<b>19,422</b>	<b>0</b>	<b>(19,422)</b>	<b>0</b>	<b>0</b>	<b>3,459,879</b>	<b>3,127,007</b>	<b>2,219,725</b>

(c) Unspent grants, subsidies and contributions were restricted as follows:

	Budget Closing Balance 30 June 2021	Actual Balance 30 June 2020
Unspent grants, subsidies and contributions	0	19,422
	0	19,422

**SHIRE OF GNOWANGERUP**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**11. REVENUE RECOGNITION**

**SIGNIFICANT ACCOUNTING POLICIES**

Recognition of revenue 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	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
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
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

## 12. OTHER INFORMATION

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
<b>The net result includes as revenues</b>			
<b>(a) Interest earnings</b>			
Investments			
- Reserve funds	9,900	18,505	28,050
- Other funds	10,000	12,938	15,000
Other interest revenue (refer note 1b)	26,438	35,089	25,420
	46,338	66,532	68,470
<b>(b) Other revenue</b>			
Reimbursements and recoveries	38,281	126,905	32,865
Other	46,575	172,872	55,237
	84,856	299,777	88,102
<b>The net result includes as expenses</b>			
<b>(c) Auditors remuneration</b>			
Audit services	45,000	24,120	48,744
Other services	1,250	0	0
	46,250	24,120	48,744
<b>(d) Interest expenses (finance costs)</b>			
Borrowings (refer Note 6(a))	31,452	32,895	48,039
Interest expense on lease liabilities	386	1,577	2,015
	31,838	34,472	50,054
<b>(e) Elected members remuneration</b>			
Meeting fees	80,000	80,000	80,000
Mayor/President's allowance	15,315	15,315	15,000
Deputy Mayor/President's allowance	3,065	3,065	3,000
Travelling expenses	6,640	4,036	6,640
Telecommunications allowance	6,060	6,057	6,060
	111,080	108,473	110,700
<b>(f) Write offs</b>			
General rate	50	6,145	50
	50	6,145	50

### 13. MAJOR LAND TRANSACTIONS

It is not anticipated any land transactions or major land transactions will occur in 2020/21.

**14. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

It is not anticipated any trading undertakings or major trading undertakings will occur in 2020/21.

## 15. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Shire will be party to any joint venture arrangements during 2020/21.

### **SIGNIFICANT ACCOUNTING POLICIES**

#### **INTERESTS IN JOINT ARRANGEMENTS**

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

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method.

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

## 16. TRUST FUNDS

There are no funds held at balance date over which the local government has no control and which are not included in the financial statements.

## 17. 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.



## 18. BUDGET RATIOS

	2020/21 Budget	2019/20 Actual	2018/19 Actual	2017/18 Actual
Operating Surplus	0.2401	0.0283	0.0080	(0.0588)
Funds After Operations	0.3707	0.6241	0.8144	0.6026
PPE	(0.0185)	(0.0120)	(0.0036)	(0.0119)
Infrastructure	0.0210	0.0016	0.0033	(0.2939)
Cash Reserves	0.4662	0.3502	0.3206	0.3947
Borrowings	0.1571	0.1660	0.3825	0.1582
Debt Servicing	0.0456	0.0381	0.2222	0.0370
Average Rates (UV)	9,325	9,249	9,003	8,502
Average Rates (GRV)	1,460	1,472	1,423	1,311

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

*Heart of the Stirlings*



**SHIRE OF GNOWANGERUP**

**SHIRE OF GNOWANGERUP**

**DETAILED OPERATING  
&  
NON-OPERATING SCHEDULES**

**2020-2021**

*Shire of Gnowangerup*

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

G/L	JOB	PREVIOUS YEAR BUDGET 2019-20		CURRENT YEAR PERIOD 12 30 JUNE 2020		ADOPTED BUDGET 2020-21	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>Proceeds Sale of Assets</b>							
40095	Sale of DCEO Vehicle GN001	(\$25,000)	\$0	(\$40,000)	\$0	(\$25,000)	\$0
40345	Sale of MCCA Vehicle GN002	\$0	\$0	(\$20,609)	\$0	\$0	\$0
40115	Sale of Doctor Vehicle GN006	\$0	\$0	\$0	\$0	(\$20,000)	\$0
40175	Sale of Mower GN0029	\$0	\$0	\$0	\$0	(\$5,000)	\$0
New	Sale of Mower GN0034	\$0	\$0			(\$2,000)	\$0
New	Sale of Mower GN.10718	\$0	\$0			(\$3,000)	\$0
New	Sale of Tip Truck GN.0014	(\$90,000)	\$0	\$0	\$0	\$0	\$0
New	Sale of Tip Truck GN.0044	(\$90,000)	\$0	\$0	\$0	\$0	\$0
New	Sale of Side Tipper GN.17003	\$0	\$0	\$0	\$0	(\$40,000)	\$0
New	Sale of Dolly GN.170002	\$0	\$0	\$0	\$0	(\$10,000)	\$0
New	Sale of Multi Roller GN.0030	\$0	\$0	\$0	\$0	(\$10,000)	\$0
40165	Sale of Utility (GN0028)	\$0	\$0	\$0	\$0	(\$20,000)	\$0
40275	Sale of Utility GN.010	\$0	\$0	\$0	\$0	(\$20,000)	\$0
40025	Sale of Utility GN.003	\$0	\$0	\$0	\$0	(\$17,000)	\$0
40085	Sale of Utility GN.0016	(\$22,000)	\$0	(\$24,545)	\$0	\$0	\$0
40035	Sale of Utility GN.0046	\$0	\$0	\$0	\$0	(\$20,000)	\$0
23015	Proceeds - Sale of Land	\$0	\$0	(\$180,000)	\$0	\$0	\$0
<b>PROCEEDS FROM SALE OF ASSETS</b>		<b>(\$256,500)</b>	<b>\$0</b>	<b>(\$265,155)</b>	<b>\$0</b>	<b>(\$192,000)</b>	<b>\$0</b>
<b>Written Down Value</b>							
Written Down Value - Works Plant		\$0	\$364,922	\$0	\$0	\$0	\$0
<b>Sub Total - WDV ON DISPOSAL OF ASSET</b>		<b>\$0</b>	<b>\$364,922</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total - GAIN/LOSS ON DISPOSAL OF ASSET</b>		<b>(\$256,500)</b>	<b>\$364,922</b>	<b>(\$265,155)</b>	<b>\$0</b>	<b>(\$192,000)</b>	<b>\$0</b>
<b>Total - OPERATING STATEMENT</b>		<b>(\$256,500)</b>	<b>\$364,922</b>	<b>(\$265,155)</b>	<b>\$0</b>	<b>(\$192,000)</b>	<b>\$0</b>

## Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR BUDGET 2019-20		CURRENT YEAR PERIOD 12 30 JUNE 2020		ADOPTED BUDGET 2020-21	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>RATES</b>							
<b>OPERATING EXPENDITURE</b>							
01012	Administration Activity Costs	\$0	\$53,055	\$0	\$45,639	\$0	\$50,919
01032	Notice Printing & Stationary	\$0	\$6,470	\$0	\$2,748	\$0	\$7,270
01042	Advertising & Promotion	\$0	\$2,000	\$0	\$2,000	\$0	\$2,000
01052	Collection Costs	\$0	\$5,000	\$0	\$10,896	\$0	\$5,000
01062	Valuation Charges	\$0	\$9,308	\$0	\$8,165	\$0	\$8,850
01072	Search Costs	\$0	\$660	\$0	\$26	\$0	\$500
01082	Rates Written Off	\$0	\$50	\$0	\$6,145	\$0	\$50
01092	Specified Area Rate Costs	\$0	\$0	\$0	\$31,894	\$0	\$31,893
<b>Sub Total - GENERAL RATES OP EXP</b>		<b>\$0</b>	<b>\$76,543</b>	<b>\$0</b>	<b>\$107,513</b>	<b>\$0</b>	<b>\$106,482</b>
<b>OPERATING INCOME</b>							
01003	Rates Income	(\$3,876,849)	\$0	(\$3,882,678)	\$0	(\$3,882,678)	\$0
01013	Ex Gratia Rates Contribution	(\$32,524)	\$0	(\$35,295)	\$0	(\$35,295)	\$0
01053	Admin Fee Rate Instalments	(\$4,500)	\$0	(\$5,220)	\$0	(\$5,000)	\$0
01043	Interest On Rates Instalments	(\$11,500)	\$0	(\$12,234)	\$0	(\$11,500)	\$0
01033	Non Payment Penalty	(\$13,000)	\$0	(\$20,917)	\$0	(\$13,000)	\$0
01023	Pensioner Deferred Rate Interest	(\$920)	\$0	(\$1,938)	\$0	(\$1,938)	\$0
01063	Rate Enquiries	(\$5,700)	\$0	(\$3,500)	\$0	(\$5,700)	\$0
01073	ESL Administration Fees	(\$4,000)	\$0	(\$4,000)	\$0	(\$4,000)	\$0
01083	Back Rates Raised	\$0	\$0	\$2,655	\$0	\$0	\$0
01103	Legal Charges Reimbursed	(\$5,000)	\$0	(\$9,299)	\$0	(\$5,000)	\$0
01113	Specified Area Rate - Gnp	(\$30,003)	\$0	(\$30,079)	\$0	(\$29,934)	\$0
01133	Rates Received in Advance	\$0	\$0	\$0	\$0	\$0	\$0
01143	Specified Area Rate - Borden	(\$10,243)	\$0	(\$10,244)	\$0	(\$10,100)	\$0
<b>Sub Total - GENERAL RATES OP INC</b>		<b>(\$3,994,239)</b>	<b>\$0</b>	<b>(\$4,012,749)</b>	<b>\$0</b>	<b>(\$4,004,145)</b>	<b>\$0</b>
<b>Total - GENERAL RATES</b>		<b>(\$3,994,239)</b>	<b>\$76,543</b>	<b>(\$4,012,749)</b>	<b>\$107,513</b>	<b>(\$4,004,145)</b>	<b>\$106,482</b>
<b>OTHER GENERAL PURPOSE FUNDING</b>							
<b>OPERATING EXPENDITURE</b>							
02042	Bank Fees	\$0	\$4,600	\$0	\$4,490	\$0	\$5,500
02052	Rates Waiver	\$0	\$461	\$0	\$465	\$0	\$480
<b>Sub Total - OTHER GENERAL PURPOSE FUNDING (</b>		<b>\$0</b>	<b>\$5,061</b>	<b>\$0</b>	<b>\$4,955</b>	<b>\$0</b>	<b>\$5,980</b>
<b>OPERATING INCOME</b>							
02003	WA Local Govt Grants Commission - General Purpose	(\$339,684)	\$0	(\$820,295)	\$0	(\$400,575)	\$0
02013	WA Local Govt Grants Commission - Untied Roads Grant	(\$272,858)	\$0	(\$711,339)	\$0	(\$310,500)	\$0
02023	Self Supporting Loan Interest	\$0	\$0	\$209	\$0	\$0	\$0
02033	Interest on Investments	(\$15,000)	\$0	(\$9,811)	\$0	(\$10,000)	\$0
02043	Interest on Reserve Fund	(\$28,050)	\$0	(\$18,505)	\$0	(\$9,900)	\$0
<b>Sub Total - OTHER GENERAL PURPOSE FUNDING (</b>		<b>(\$655,592)</b>	<b>\$0</b>	<b>(\$1,559,741)</b>	<b>\$0</b>	<b>(\$730,975)</b>	<b>\$0</b>
<b>Total - OTHER GENERAL PURPOSE FUNDING</b>		<b>(\$655,592)</b>	<b>\$5,061</b>	<b>(\$1,559,741)</b>	<b>\$4,955</b>	<b>(\$730,975)</b>	<b>\$5,980</b>
<b>Total - GENERAL PURPOSE FUNDING</b>		<b>(\$4,649,831)</b>	<b>\$81,604</b>	<b>(\$5,572,491)</b>	<b>\$112,468</b>	<b>(\$4,735,120)</b>	<b>\$112,462</b>

*Shire of Gnowangerup*

		PREVIOUS YEAR BUDGET 2019-20		CURRENT YEAR PERIOD 12 30 JUNE 2020		ADOPTED BUDGET 2020-21	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure
G/L	JOB						
<b>MEMBERS OF COUNCIL</b>							
<b>OPERATING EXPENDITURE</b>							
03002	Strategy & Governance Unit Costs	\$0	\$43,296	\$0	\$37,993	\$0	\$34,928
03032	Members Travelling	\$0	\$6,640	\$0	\$4,036	\$0	\$6,640
03042	Conference Expenses	\$0	\$17,360	\$0	\$3,936	\$0	\$8,000
03052	Election Expenses	\$0	\$22,350	\$0	\$18,572	\$0	\$6,450
03062	Members Allowances	\$0	\$98,380	\$0	\$98,380	\$0	\$98,380
03072	Telecommunication Allowance	\$0	\$6,060	\$0	\$6,057	\$0	\$6,060
03082	Refreshments & Receptions	\$0	\$30,080	\$0	\$21,288	\$0	\$26,000
03102	Members Insurance	\$0	\$7,070	\$0	\$7,064	\$0	\$8,099
03112	Consultants Expenses	\$0	\$0	\$0	\$0	\$0	\$6,000
03122	Subscriptions	\$0	\$18,255	\$0	\$18,397	\$0	\$19,615
03132	Other Member Related Costs	\$0	\$1,530	\$0	\$806	\$0	\$1,500
03142	Donations & Grants	\$0	\$96,317	\$0	\$96,717	\$0	\$66,251
03152	Publications & Legislation	\$0	\$610	\$0	\$197	\$0	\$500
03162	Training Programs	\$0	\$4,000	\$0	\$3,900	\$0	\$4,000
03172	Project/Development Funds	\$0	\$6,635	\$0	\$5,326	\$0	\$8,500
03202	Administration Activity Costs	\$0	\$74,675	\$0	\$66,693	\$0	\$78,149
<b>Sub Total - MEMBERS OF COUNCIL OP/EXP</b>		\$0	\$433,258	\$0	\$389,364	\$0	\$379,072
<b>OPERATING INCOME</b>							
03003	Reimbursements	\$0	\$0	(\$1,000)	\$0	\$0	\$0
3023	Sale of Scrap	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - MEMBERS OF COUNCIL OP/INC</b>		\$0	\$0	(\$1,000)	\$0	\$0	\$0
<b>Total - MEMBERS OF COUNCIL</b>		\$0	\$433,258	(\$1,000)	\$389,364	\$0	\$379,072
<b>GOVERNANCE</b>							
<b>OPERATING EXPENDITURE</b>							
04002	Strategy & Governance Costs	\$0	\$374,049	\$0	\$329,353	\$0	\$304,958
04012	Corporate & Community Costs	\$0	\$4,000	\$0	\$1,282	\$0	\$4,000
04032	Public Relations	\$0	\$8,575	\$0	\$0	\$0	\$8,500
04042	Shire Website	\$0	\$4,350	\$0	\$2,210	\$0	\$28,248
04052	Civic Receptions & Events	\$0	\$12,498	\$0	\$9,590	\$0	\$12,351
04062	Refreshments	\$0	\$3,060	\$0	\$1,739	\$0	\$2,000
04072	Minor Furniture & Equipment	\$0	\$3,085	\$0	\$0	\$0	\$2,000
04082	Legal Costs	\$0	\$30,630	\$0	\$15,182	\$0	\$20,210
04092	Audit Fees	\$0	\$48,744	\$0	\$24,120	\$0	\$46,250
04102	Advertising	\$0	\$13,275	\$0	\$8,557	\$0	\$10,000
04112	Minor Admin Expenses	\$0	\$2,000	\$0	\$2,232	\$0	\$1,000
04192	Valuation Costs	\$0	\$0	\$0	\$0	\$0	\$16,000
<b>Sub Total - GOVERNANCE - GENERAL OP/EXP</b>		\$0	\$504,266	\$0	\$394,266	\$0	\$455,517
<b>OPERATING INCOME</b>							
04033	Other Minor Income	\$0	\$0	(\$39)	\$0	\$0	\$0
<b>Sub Total - GOVERNANCE - GENERAL OP/INC</b>		\$0	\$0	(\$39)	\$0	\$0	\$0
<b>Total - GOVERNANCE - GENERAL</b>		\$0	\$504,266	(\$39)	\$394,266	\$0	\$455,517
<b>Total - GOVERNANCE</b>		\$0	\$937,524	(\$1,038)	\$783,630	\$0	\$834,589

*Shire of Gnowangerup*

		PREVIOUS YEAR BUDGET 2019-20		CURRENT YEAR PERIOD 12 30 JUNE 2020		ADOPTED BUDGET 2020-21	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure
G/L	JOB						
<b>LAW, ORDER AND PUBLIC SAFETY</b>							
<b>FIRE PREVENTION</b>							
<b>OPERATING EXPENDITURE</b>							
05032	Bushfire Insurance	\$0	\$27,285	\$0	\$24,048	\$0	\$22,367
05042	Advertising/Printing/Other Expenses	\$0	\$1,835	\$0	\$1,670	\$0	\$11,835
05062	Fire Vehicles - Operations	\$0	\$1,020	\$0	\$2,667	\$0	\$3,000
05092	Bushfire Depreciation	\$0	\$95,830	\$0	\$87,925	\$0	\$87,805
05122	Base Operators Allowance	\$0	\$800	\$0	\$800	\$0	\$800
05182	Gnp BFB Expenses	\$0	\$6,910	\$0	\$9,407	\$0	\$5,712
05192	Borden BFB Expenses	\$0	\$6,905	\$0	\$3,951	\$0	\$5,712
05202	Ongerup BFB Expenses	\$0	\$6,905	\$0	\$5,180	\$0	\$5,712
05212	Fire Break Inspection Costs	\$0	\$5,100	\$0	\$4,455	\$0	\$5,000
05222	Fire Fighting Expenses	\$0	\$0	\$0	\$2,858	\$0	\$1,600
<b>Sub Total - FIRE PREVENTION OP/EXP</b>		\$0	\$152,590	\$0	\$142,962	\$0	\$149,543
<b>OPERATING INCOME</b>							
05003	DFES BFB Grant	(\$44,480)	\$0	(\$53,869)	\$0	(\$47,301)	\$0
05023	Fines & Penalties	\$0	\$0	\$270	\$0	\$0	\$0
05033	Sale of Fire Maps	\$0	\$0	\$0	\$0	\$0	\$0
05043	Reimbursements & Donations	\$0	\$0	(\$7,500)	\$0	\$0	\$0
<b>Sub Total - FIRE PREVENTION OP/INC</b>		(\$44,480)	\$0	(\$61,099)	\$0	(\$47,301)	\$0
<b>Total - FIRE PREVENTION</b>		(\$44,480)	\$152,590	(\$61,099)	\$142,962	(\$47,301)	\$149,543
<b>ANIMAL CONTROL</b>							
<b>OPERATING EXPENDITURE</b>							
06032	Ranger Services Expenses	\$0	\$45,310	\$0	\$37,687	\$0	\$45,550
06042	Other Animal Control Expenses	\$0	\$3,650	\$0	\$1,200	\$0	\$3,650
06072	Admin Allocations	\$0	\$47,188	\$0	\$40,723	\$0	\$46,165
<b>Sub Total - ANIMAL CONTROL OP/EXP</b>		\$0	\$96,148	\$0	\$79,610	\$0	\$95,365
<b>OPERATING INCOME</b>							
06003	Fines & Penalties	(\$120)	\$0	(\$3,052)	\$0	(\$120)	\$0
06013	Dog Registration Fees	(\$3,905)	\$0	(\$4,830)	\$0	(\$3,900)	\$0
06023	Dog Pound Fees	(\$155)	\$0	(\$822)	\$0	(\$500)	\$0
<b>Sub Total - ANIMAL CONTROL OP/INC</b>		(\$4,180)	\$0	(\$8,704)	\$0	(\$4,520)	\$0
<b>Total - ANIMAL CONTROL</b>		(\$4,180)	\$96,148	(\$8,704)	\$79,610	(\$4,520)	\$95,365
<b>OTHER LAW ORDER &amp; PUBLIC SAFETY</b>							
<b>OPERATING EXPENDITURE</b>							
07012	Corporate & Community Costs	\$0	\$36,686	\$0	\$32,413	\$0	\$42,229
07052	Emergency Vehicle Maintenance	\$0	\$31,445	\$0	\$23,505	\$0	\$31,445
07082	SES Emergency Building Operation	\$0	\$5,399	\$0	\$1,181	\$0	\$5,480
07092	Gnp SES Depreciation	\$0	\$17,530	\$0	\$17,308	\$0	\$17,530
07112	SES Expenditure	\$0	\$20,600	\$0	\$17,689	\$0	\$16,771
07132	SMS Register Expenses	\$0	\$5,105	\$0	\$7,646	\$0	\$6,560
07142	Kerbside Numbering	\$0	\$778	\$0	\$34	\$0	\$778
07152	Emergency Management Expenses	\$0	\$7,145	\$0	\$8,585	\$0	\$7,145
07192	CCTV Maintenance	\$0	\$4,211	\$0	\$2,540	\$0	\$4,226
07202	CESM Expenses Contribution	\$0	\$0	\$0	\$0	\$0	\$19,080
<b>Sub Total - OTHER LAW ORDER &amp; PUBLIC SAFETY</b>		\$0	\$128,899	\$0	\$110,901	\$0	\$151,244
<b>OPERATING INCOME</b>							
07003	Emergency Grant Income	(\$20,600)	\$0	(\$21,642)	\$0	(\$20,989)	\$0
<b>Sub Total - OTHER LAW ORDER &amp; PUBLIC SAFETY</b>		(\$20,600)	\$0	(\$21,821)	\$0	(\$20,989)	\$0
<b>Total - OTHER LAW ORDER PUBLIC SAFETY</b>		(\$20,600)	\$128,899	(\$21,821)	\$110,901	(\$20,989)	\$151,244
<b>Total - LAW ORDER &amp; PUBLIC SAFETY</b>		(\$69,260)	\$377,637	(\$91,624)	\$333,473	(\$72,810)	\$396,152

*Shire of Gnowangerup*

		PREVIOUS YEAR BUDGET 2019-20		CURRENT YEAR PERIOD 12 30 JUNE 2020		ADOPTED BUDGET 2020-21	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure
G/L	JOB						
<b>HEALTH ADMINISTRATION &amp; INSPECTION</b>							
<b>OPERATING EXPENDITURE</b>							
11012	Infrastructure Unit Costs	\$0	\$5,024	\$0	\$8,552	\$0	\$5,024
11032	Analytical Costs	\$0	\$850	\$0	\$1,589	\$0	\$1,500
11042	Other Health Costs	\$0	\$2,100	\$0	\$1,464	\$0	\$2,100
11052	Health Costs - Contract Services	\$0	\$40,500	\$0	\$38,690	\$0	\$0
11062	EHO Salary	\$0	\$74,340	\$0	\$45,873	\$0	\$79,379
11072	EHO Superannuation	\$0	\$10,779	\$0	\$2,942	\$0	\$10,779
11082	Insurances	\$0	\$2,500	\$0	\$2,498	\$0	\$1,910
<b>Sub Total - HEALTH ADMIN &amp; INSPECTION OP/EXP</b>		\$0	\$136,093	\$0	\$101,608	\$0	\$100,692
<b>OPERATING INCOME</b>							
11003	Health Act Licences	\$0	\$0	(\$1,300)	\$0	(\$900)	\$0
<b>Sub Total - HEALTH ADMIN &amp; INSPECTION OP/INC</b>		\$0	\$0	(\$1,300)	\$0	(\$900)	\$0
<b>Total - HEALTH ADMIN &amp; INSPECTION</b>		\$0	\$136,093	(\$1,300)	\$101,608	(\$900)	\$100,692
<b>PREVENTIVE SERVICES- PEST CONTROL</b>							
<b>OPERATING EXPENDITURE</b>							
12032	Mosquito Control	\$0	\$8,183	\$0	\$0	\$0	\$6,504
<b>Sub Total - PEST CONTROL OP/EXP</b>		\$0	\$8,183	\$0	\$0	\$0	\$6,504
<b>OPERATING INCOME</b>							
<b>Sub Total - PEST CONTROL OP/INC</b>		\$0	\$0	\$0	\$0	\$0	\$0
<b>Total - PEST CONTROL</b>		\$0	\$8,183	\$0	\$0	\$0	\$6,504
<b>PREVENTIVE SERVICES - OTHER</b>							
<b>OPERATING EXPENDITURE</b>							
14002	Strategy & Governance Unit Costs	\$0	\$25,938	\$0	\$22,801	\$0	\$22,439
14032	25 McDonald St Building Maintenance	\$0	\$18,354	\$0	\$12,121	\$0	\$17,847
14042	25 McDonald St Building Operation	\$0	\$0	\$0	\$0	\$0	\$0
14052	Medical Centre Building Maintenance	\$0	\$1,818	\$0	\$1,879	\$0	\$8,000
14062	Medical Centre Building Operations	\$0	\$30,929	\$0	\$21,853	\$0	\$23,128
14112	Doctor Vehicle Expenses	\$0	\$5,105	\$0	\$3,718	\$0	\$5,105
14132	Surgery IT Costs	\$0	\$2,040	\$0	\$2,740	\$0	\$2,700
14152	Medical Equipment	\$0	\$11,775	\$0	\$9,069	\$0	\$3,575
14162	Other Surgery Costs	\$0	\$510	\$0	\$0	\$0	\$510
14182	Practice Incentive Costs	\$0	\$132,000	\$0	\$132,000	\$0	\$132,000
<b>Sub Total - PREVENTIVE SRVS - OP/EXP</b>		\$0	\$228,469	\$0	\$206,182	\$0	\$215,303
<b>OPERATING INCOME</b>							
14013	Reimbursements	(\$300)	\$0	(\$498)	\$0	(\$300)	\$0
<b>Sub Total - PREVENTIVE SRVS - OP/INC</b>		(\$300)	\$0	(\$498)	\$0	(\$300)	\$0
<b>Total - PREVENTIVE SERVICES</b>		(\$300)	\$228,469	(\$498)	\$206,182	(\$300)	\$215,303
<b>Total - HEALTH</b>		(\$300)	\$372,745	(\$1,798)	\$307,790	(\$1,200)	\$322,499

*Shire of Gnowangerup*

		PREVIOUS YEAR BUDGET 2019-20		CURRENT YEAR PERIOD 12 30 JUNE 2020		ADOPTED BUDGET 2020-21	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure
G/L	JOB						
<b>OTHER EDUCATION</b>							
<b>OPERATING EXPENDITURE</b>							
16032	School Mowing Contract	\$0	\$18,625	\$0	\$10,680	\$0	\$10,073
16052	Corporate & Community Costs	\$0	\$1,027	\$0	\$910	\$0	\$1,186
<b>Sub Total - OTHER EDUCATION OP/EXP</b>		\$0	\$19,652	\$0	\$11,590	\$0	\$11,259
<b>OPERATING INCOME</b>							
16003	School Mowing Contract Income	(\$11,200)	\$0	(\$11,826)	\$0	(\$11,200)	\$0
<b>Sub Total - OTHER EDUCATION OP/INC</b>		(\$11,200)	\$0	(\$11,826)	\$0	(\$11,200)	\$0
<b>Total - OTHER EDUCATION</b>		(\$11,200)	\$19,652	(\$11,826)	\$11,590	(\$11,200)	\$11,259
<b>CARE OF FAMILIES AND CHILDREN</b>							
<b>OPERATING EXPENDITURE</b>							
17022	Old Kindy Building Maintenance	\$0	\$15,282	\$0	\$6,502	\$0	\$14,743
17032	Family Centre (Old Kindy) Building Operations	\$0	\$0	\$0	\$84	\$0	\$0
17062	Ongerup Pre-School Building Operations	\$0	\$0	\$0	\$0	\$0	\$0
17082	Corporate & Community Costs	\$0	\$12,327	\$0	\$11,024	\$0	\$14,361
<b>Sub Total - CARE OF FAMILIES AND CHILDREN OP.</b>		\$0	\$27,609	\$0	\$17,610	\$0	\$29,104
<b>OPERATING INCOME</b>							
17003	Rental Income - Family Centre	(\$600)	\$0	(\$400)	\$0	\$0	\$0
<b>Sub Total - CARE OF FAMILIES AND CHILDREN OP.</b>		(\$600)	\$0	(\$400)	\$0	\$0	\$0
<b>Total - CARE OF FAMILIES AND CHILDREN</b>		(\$600)	\$27,609	(\$400)	\$17,610	\$0	\$29,104
<b>Total - EDUCATION &amp; WELFARE</b>		(\$11,800)	\$47,261	(\$12,226)	\$29,200	(\$11,200)	\$40,363



**Shire of Gnowangerup**

		PREVIOUS YEAR BUDGET 2019-20		CURRENT YEAR PERIOD 12 30 JUNE 2020		ADOPTED BUDGET 2020-21	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure
G/L	JOB						
<b>STAFF HOUSING</b>							
<b>OPERATING EXPENDITURE</b>							
23152	2 CECIL STREET - BUILDING OPERATION	\$0	\$5,329	\$0	\$5,644	\$0	\$5,381
23162	2 CECIL STREET - BUILDING MAINTENANCE	\$0	\$2,753	\$0	\$909	\$0	\$5,475
23172	4 Grocock Street Building Maintenance	\$0	\$15,685	\$0	\$21,040	\$0	\$15,703
23182	4 Grocock Street Building Operation	\$0	\$15,689	\$0	\$13,430	\$0	\$13,602
23192	3396 Broomehill-Gnp Rd Building Maintenance	\$0	\$2,490	\$0	\$3,103	\$0	\$0
23202	3396 Broomehill-Gnp Rd Building Operations	\$0	\$9,499	\$0	\$12,854	\$0	\$0
23212	25 McDonald St Building Maintenance	\$0	\$6,015	\$0	\$2,675	\$0	\$8,333
23222	25 McDonald St Building Operation	\$0	\$12,339	\$0	\$9,936	\$0	\$9,514
23072	20 McDonald Street - Building Operation	\$0	\$9,579	\$0	\$13,930	\$0	\$10,185
23142	20 McDonald Street - Building Maintenance	\$0	\$4,880	\$0	\$7,390	\$0	\$15,197
23252	Lot 271A Quinn St - Building Maintenance	\$0	\$0	\$0	\$282	\$0	\$3,627
23262	LOT 271 QUINN STREET - BUILDING OPERATIONS	\$0	\$0	\$0	\$1,603	\$0	\$4,600
23272	Lot 271B Quinn St - Building Maintenance	\$0	\$0	\$0	\$2,400	\$0	\$3,627
23282	LOT 271B QUINN ST (FACING WHITEHEAD) - OPERATING	\$0	\$0	\$0	\$946	\$0	\$4,600
23232	Less Housing Allocation to Other Programs	\$0	(\$9,799)	\$0	(\$73,068)	\$0	(\$83,389)
<b>Sub Total - STAFF HOUSING OP/EXP</b>		\$0	\$14,459	\$0	\$23,074	\$0	\$16,453
<b>OPERATING INCOME</b>							
23043	Commonwealth Grants	(\$367,500)	\$0	(\$367,500)	\$0	\$0	\$0
<b>Sub Total - STAFF HOUSING OP/INC</b>		(\$367,500)	\$0	(\$367,500)	\$0	\$0	\$0
<b>Total - STAFF HOUSING</b>		(\$367,500)	\$14,459	(\$367,500)	\$23,074	\$0	\$16,453
<b>HOUSING OTHER</b>							
<b>OPERATING EXPENDITURE</b>							
23002	Housing Admin Costs	\$0	\$12,747	\$0	\$11,276	\$0	\$14,691
23102	Lot 61 Corbett St - Building operations	\$0	\$13,589	\$0	\$13,174	\$0	\$11,579
23112	Lot 61 Corbett St - Building Maintenance	\$0	\$973	\$0	\$2,508	\$0	\$3,007
23122	Lot 191 Corbett St - Building operations	\$0	\$13,599	\$0	\$13,276	\$0	\$11,593
23132	Lot 191 Corbett St - Building Maintenance	\$0	\$973	\$0	\$742	\$0	\$3,007
23242	Interest on Staff Housing & Well Aged Housing Loan 281	\$0	\$22,736	\$0	\$2,370	\$0	\$8,758
<b>Sub Total - HOUSING OTHER OP/EXP</b>		\$0	\$64,617	\$0	\$85,347	\$0	\$52,634
<b>OPERATING INCOME</b>							
23013	Reimbursements	(\$86,598)	\$0	(\$92,323)	\$0	(\$96,028)	\$0
<b>Sub Total - HOUSING OTHER OP/INC</b>		(\$86,598)	\$0	(\$92,323)	\$0	(\$96,028)	\$0
<b>Total - HOUSING OTHER</b>		(\$86,598)	\$64,617	(\$92,323)	\$85,347	(\$96,028)	\$52,634
<b>Total - HOUSING</b>		(\$454,098)	\$79,076	(\$459,823)	\$108,421	(\$96,028)	\$69,087

*Shire of Gnowangerup*

		PREVIOUS YEAR BUDGET 2019-20		CURRENT YEAR PERIOD 12 30 JUNE 2020		ADOPTED BUDGET 2020-21	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure
G/L	JOB						
<b>SANITATION - HOUSEHOLD REFUSE</b>							
<b>OPERATING EXPENDITURE</b>							
24022	Refuse Collection	\$0	\$45,366	\$0	\$44,802	\$0	\$48,762
24032	<b>Refuse Site Management</b>	\$0	\$113,997	\$0	\$86,210	\$0	\$0
24032	TM02 Gnowangerup Refuse Site	\$0	\$0	\$0	\$0	\$0	\$45,849
24032	TM03 Ongerup Refuse Site	\$0	\$0	\$0	\$0	\$0	\$30,929
24032	TM04 Borden Refuse Site	\$0	\$0	\$0	\$0	\$0	\$29,256
24052	Recycling Domestic & Commercial	\$0	\$44,045	\$0	\$42,258	\$0	\$45,800
<b>Sub Total - SANITATION HOUSEHOLD REFUSE OP/I</b>		\$0	\$203,408	\$0	\$173,270	\$0	\$200,596
<b>OPERATING INCOME</b>							
24003	Refuse Collection Charges	(\$44,772)	\$0	(\$45,132)	\$0	(\$45,384)	\$0
24013	Waste Avoidance & Resource Recovery Fees	(\$133,200)	\$0	(\$131,499)	\$0	(\$131,600)	\$0
24063	Asbestos/Rubbish Disposal	\$0	\$0	(\$8,612)	\$0	\$0	\$0
24073	Recycling Income	(\$40,500)	\$0	(\$40,590)	\$0	(\$42,394)	\$0
24093	Government Grants	(\$300,000)	\$0	(\$276,181)	\$0	\$0	\$0
<b>Sub Total - SANITATION H/HOLD REFUSE OP/INC</b>		(\$518,472)	\$0	(\$502,015)	\$0	(\$219,378)	\$0
<b>Total - SANITATION HOUSEHOLD REFUSE</b>		(\$518,472)	\$203,408	(\$502,015)	\$173,270	(\$219,378)	\$200,596
<b>SANITATION OTHER</b>							
<b>OPERATING EXPENDITURE</b>							
25002	Drum Muster	\$0	\$5,662	\$0	\$132	\$0	\$610
25012	Refuse Collection From Streets Works Dept	\$0	\$23,332	\$0	\$19,535	\$0	\$20,480
25022	Oil Disposal (Wren Oil)	\$0	\$1,366	\$0	\$218	\$0	\$1,366
<b>Sub Total - SANITATION OTHER OP/EXP</b>		\$0	\$30,360	\$0	\$19,885	\$0	\$22,456
<b>OPERATING INCOME</b>							
25003	Drum Muster & Oil Collection	(\$5,662)	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - SANITATION OTHER OP/INC</b>		(\$5,662)	\$0	\$0	\$0	\$0	\$0
<b>Total - SANITATION OTHER</b>		(\$5,662)	\$30,360	\$0	\$19,885	\$0	\$22,456
<b>EFFLUENT DRAINAGE SYSTEM</b>							
<b>OPERATING EXPENDITURE</b>							
26022	Septic Tank Cleaning	\$0	\$29,814	\$0	\$7,701	\$0	\$10,540
26032	Grease Trap Cleaning	\$0	\$5,493	\$0	\$4,592	\$0	\$5,000
26042	Ongerup Effluent Maintenance	\$0	\$21,344	\$0	\$13,881	\$0	\$23,970
26072	Ongerup Effluent operations	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - SEWERAGE OP/EXP</b>		\$0	\$56,651	\$0	\$26,173	\$0	\$39,510
<b>OPERATING INCOME</b>							
26023	Septic Tank Cleaning	(\$8,600)	\$0	(\$8,139)	\$0	(\$8,000)	\$0
26033	Grease Trap Cleaning	(\$1,800)	\$0	(\$2,911)	\$0	(\$1,800)	\$0
26043	Ongerup Sewerage Specified Area Rate	(\$35,000)	\$0	(\$35,378)	\$0	(\$35,908)	\$0
26063	Septic Waste Receiving - Gnp Ponds	(\$2,100)	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - SEWERAGE OP/INC</b>		(\$47,500)	\$0	(\$46,429)	\$0	(\$45,708)	\$0
<b>Total - SEWERAGE</b>		(\$47,500)	\$56,651	(\$46,429)	\$26,173	(\$45,708)	\$39,510

*Shire of Gnowangerup*

		PREVIOUS YEAR BUDGET 2019-20		CURRENT YEAR PERIOD 12 30 JUNE 2020		ADOPTED BUDGET 2020-21	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure
G/L	JOB						
<b>PROTECTION OF THE ENVIRONMENT</b>							
<b>OPERATING EXPENDITURE</b>							
28022		\$0	\$530	\$0	\$525	\$0	\$530
28032	Y01	\$0	\$76,625	\$0	\$76,461	\$0	\$77,168
28042		\$0	\$15,000	\$0	\$15,860	\$0	\$15,000
28082		\$0	\$0	\$0	\$10,838	\$0	\$0
<b>Sub Total - PROTECTION OF THE ENVIRONMENT O</b>		\$0	\$92,155	\$0	\$103,684	\$0	\$92,698
<b>OPERATING INCOME</b>							
28003		(\$6,025)	\$0	(\$6,024)	\$0	(\$6,484)	\$0
28023		\$0	\$0	(\$165)	\$0	\$0	\$0
<b>Sub Total - PROTECTION OF THE ENVIRONMENT O</b>		(\$6,025)	\$0	(\$6,189)	\$0	(\$6,484)	\$0
<b>Total - PROTECTION OF THE ENVIRONMENT</b>		(\$6,025)	\$92,155	(\$6,189)	\$103,684	(\$6,484)	\$92,698
<b>TOWN PLANNING &amp; REGIONAL DEVELOPMENT</b>							
<b>OPERATING EXPENDITURE</b>							
29022		\$0	\$0	\$0	\$0	\$0	\$15,000
29032		\$0	\$0	\$0	\$0	\$0	\$9,500
29072		\$0	\$14,347	\$0	\$10,394	\$0	\$11,138
29082		\$0	\$0	\$0	\$958	\$0	\$0
29102		\$0	\$68,652	\$0	\$48,356	\$0	\$73,364
29112		\$0	\$2,115	\$0	\$2,109	\$0	\$1,980
29122		\$0	\$6,660	\$0	\$3,659	\$0	\$10,116
<b>Sub Total - TOWN PLAN &amp; REG DEV OP/EXP</b>		\$0	\$91,774	\$0	\$90,476	\$0	\$121,098
<b>OPERATING INCOME</b>							
29023		(\$1,340)	\$0	(\$11,634)	\$0	(\$1,340)	\$0
<b>Sub Total - TOWN PLAN &amp; REG DEV OP/INC</b>		(\$1,340)	\$0	(\$11,634)	\$0	(\$1,340)	\$0
<b>Total - TOWN PLANNING &amp; REGIONAL DEVELOPME</b>		(\$1,340)	\$91,774	(\$11,634)	\$90,476	(\$1,340)	\$121,098
<b>OTHER COMMUNITY AMENITIES</b>							
<b>OPERATING EXPENDITURE</b>							
30002		\$0	\$7,052	\$0	\$6,220	\$0	\$8,102
30012		\$0	\$14,329	\$0	\$20,861	\$0	\$14,834
30022		\$0	\$16,918	\$0	\$15,414	\$0	\$17,093
30032		\$0	\$11,355	\$0	\$10,479	\$0	\$0
30032	CA01	\$0	\$0	\$0	\$0	\$0	\$6,578
30032	CA02	\$0	\$0	\$0	\$0	\$0	\$2,982
30032	CA03	\$0	\$0	\$0	\$0	\$0	\$3,703
30042		\$0	\$39,312	\$0	\$31,982	\$0	\$0
30042	CO01	\$0	\$0	\$0	\$0	\$0	\$20,552
30042	CO02	\$0	\$0	\$0	\$0	\$0	\$7,411
30042	CO03	\$0	\$0	\$0	\$0	\$0	\$8,717
<b>Sub Total - OTHER COMMUNITY AMENITIES OP/EXI</b>		\$0	\$88,966	\$0	\$84,956	\$0	\$89,971
<b>OPERATING INCOME</b>							
30003		(\$4,140)	\$0	(\$8,122)	\$0	(\$4,200)	\$0
30013		\$0	\$0	(\$1,989)	\$0	\$0	\$0
<b>Sub Total - OTHER COMMUNITY AMENITIES OP/INC</b>		(\$4,140)	\$0	(\$10,111)	\$0	(\$4,200)	\$0
<b>Total - OTHER COMMUNITY AMENITIES</b>		(\$4,140)	\$88,966	(\$10,111)	\$84,956	(\$4,200)	\$89,971

**Shire of Gnowangerup**

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

G/L	JOB	PREVIOUS YEAR BUDGET 2019-20		CURRENT YEAR PERIOD 12 30 JUNE 2020		ADOPTED BUDGET 2020-21	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>URBAN STORMWATER DRAINAGE</b>							
<b>OPERATING EXPENDITURE</b>							
27002	Drainage Maintenance	\$0	\$7,053	\$0	\$25,228	\$0	\$7,900
<b>Sub Total - URBAN STORMWATER DRAINAGE OP/E</b>		\$0	\$7,053	\$0	\$25,228	\$0	\$7,900
<b>Total - URBAN STORMWATER DRAINAGE</b>		\$0	\$7,053	\$0	\$25,228	\$0	\$7,900
<b>Total - COMMUNITY AMENITIES</b>		<b>(\$583,139)</b>	<b>\$570,367</b>	<b>(\$576,377)</b>	<b>\$523,671</b>	<b>(\$277,110)</b>	<b>\$574,230</b>

## Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR BUDGET 2019-20		CURRENT YEAR PERIOD 12 30 JUNE 2020		ADOPTED BUDGET 2020-21	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>PUBLIC HALL &amp; CIVIC CENTRES</b>							
<b>OPERATING EXPENDITURE</b>							
31012	Gnp Memorial Hall Building Maintenance	\$0	\$7,835	\$0	\$6,976	\$0	\$7,922
31022	Gnp Memorial Hall Building Operation	\$0	\$65,239	\$0	\$66,070	\$0	\$67,201
31052	Ongerup Hall Building Maintenance	\$0	\$3,960	\$0	\$1,824	\$0	\$5,287
31062	Ongerup Hall Building Operation	\$0	\$36,489	\$0	\$33,172	\$0	\$32,250
31092	Borden CWA Hall Building Maintenance	\$0	\$934	\$0	\$430	\$0	\$2,761
31102	Borden CWA Hall Building Operation	\$0	\$725	\$0	\$722	\$0	\$725
31152	Gnp Old Ambulance Building - Building Operation	\$0	\$259	\$0	\$253	\$0	\$259
31182	Ongerup CWA	\$0	\$2,579	\$0	\$2,149	\$0	\$2,629
31202	Yougenup Centre - Building Maintenance & Operation	\$0	\$49,292	\$0	\$48,909	\$0	\$51,045
<b>Sub Total - PUBLIC HALLS &amp; CIVIC CENTRES OP/E)</b>		<b>\$0</b>	<b>\$167,312</b>	<b>\$0</b>	<b>\$160,505</b>	<b>\$0</b>	<b>\$170,077</b>
<b>OPERATING INCOME</b>							
31003	Gnowangerup Memorial Hall	(\$300)	\$0	(\$60)	\$0	(\$100)	\$0
31023	Ongerup Hall	\$0	\$0	(\$500)	\$0	(\$500)	\$0
31043	Borden CWA Hall	(\$600)	\$0	(\$600)	\$0	(\$600)	\$0
<b>Sub Total - PUBLIC HALLS &amp; CIVIC CENTRES OP/IN</b>		<b>(\$900)</b>	<b>\$0</b>	<b>(\$1,160)</b>	<b>\$0</b>	<b>(\$1,200)</b>	<b>\$0</b>
<b>Total - PUBLIC HALL &amp; CIVIC CENTRES</b>		<b>(\$900)</b>	<b>\$167,312</b>	<b>(\$1,160)</b>	<b>\$160,505</b>	<b>(\$1,200)</b>	<b>\$170,077</b>
<b>OTHER RECREATION &amp; SPORT</b>							
<b>OPERATING EXPENDITURE</b>							
33012	Depreciation	\$0	\$63,860	\$0	\$64,159	\$0	\$64,220
33022	<b>Gnowangerup Parks &amp; Gardens</b>	\$0	\$94,032	\$0	\$164,414	\$0	\$164,414
33022	PG01 Community Park					\$0	\$40,388
33022	PG02 Admin Office Gardens					\$0	\$8,250
33022	PG03 Yougenup Centre/Library Gardens					\$0	\$9,255
33022	PG04 Family Centre Gardens					\$0	\$8,250
33022	PG05 ANZAC Park					\$0	\$16,073
33022	PG06 Main Street Gardens					\$0	\$15,089
33022	PG07 Porteous St Park					\$0	\$510
33022	PG08 Varey Park					\$0	\$5,760
33022	PG09 Town Entrance Surrounds					\$0	\$6,130
33032	Ongerup Parks & Gardens	\$0	\$64,052	\$0	\$70,542	\$0	\$85,193
33042	Borden Parks & Gardens	\$0	\$34,012	\$0	\$22,248	\$0	\$47,613
33052	Gnp Sporting Complex Grounds Maintenance	\$0	\$81,562	\$0	\$82,086	\$0	\$82,362
33062	Gnp Sporting Complex Building Maintenance	\$0	\$3,925	\$0	\$5,690	\$0	\$10,143
33072	Gnp Sporting Complex Building Operation	\$0	\$129,629	\$0	\$132,046	\$0	\$130,024
33082	Ongerup Sporting Complex Grounds Maintenance	\$0	\$23,956	\$0	\$20,928	\$0	\$23,351
33092	Ongerup Sporting Complex Building Maintenance	\$0	\$1,125	\$0	\$5,495	\$0	\$3,125
33102	Ongerup Sporting Complex Building Operation	\$0	\$39,944	\$0	\$39,896	\$0	\$40,294
33112	Borden Sporting Complex Grounds Maintenance	\$0	\$29,382	\$0	\$19,910	\$0	\$32,270
33122	Borden Sporting Complex Building Maintenance	\$0	\$1,375	\$0	\$292	\$0	\$1,050
33132	Borden Sporting Complex Building Operation	\$0	\$102,612	\$0	\$101,918	\$0	\$101,399
33222	Gnowangerup Bowling Club	\$0	\$19,974	\$0	\$21,886	\$0	\$20,142
33252	Old Borden Bowling Club	\$0	\$80	\$0	\$78	\$0	\$80
33232	Depreciation - Infrastructure	\$0	\$3,675	\$0	\$3,669	\$0	\$3,675
33282	Corporate & Community Unit Costs	\$0	\$14,201	\$0	\$12,541	\$0	\$16,337
33332	Pistol Club Building Operations	\$0	\$4,720	\$0	\$33,716	\$0	\$4,784
33432	Other Recreation Expenditure	\$0	\$0	\$0	\$0	\$0	\$0
33452	Nobarach Park - Building Maintenance	\$0	\$19,224	\$0	\$19,870	\$0	\$25,480
33492	MCD Vehicle Expenses	\$0	\$0	\$0	\$1,498	\$0	\$0
New	Sports Complex Dam Maint	\$0	\$5,500	\$0	\$0	\$0	\$0
<b>Sub Total - OTHER RECREATION &amp; SPORT OP/EXP</b>		<b>\$0</b>	<b>\$736,840</b>	<b>\$0</b>	<b>\$822,881</b>	<b>\$0</b>	<b>\$801,246</b>
<b>OPERATING INCOME</b>							
33003	Other Sport and Rec Income	\$0	\$0	(\$3,336)	\$0	(\$2,165)	\$0
33053	VARIOUS REIMBURSEMENT	\$0	\$0	(\$675)	\$0	\$0	\$0
33303	REIMBURSEMENTS	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - OTHER RECREATION &amp; SPORT OP/INC</b>		<b>\$0</b>	<b>\$0</b>	<b>(\$4,011)</b>	<b>\$0</b>	<b>(\$2,165)</b>	<b>\$0</b>
<b>Total - OTHER RECREATION &amp; SPORT</b>		<b>\$0</b>	<b>\$736,840</b>	<b>(\$4,011)</b>	<b>\$822,881</b>	<b>(\$2,165)</b>	<b>\$801,246</b>

**Shire of Gnowangerup**

		PREVIOUS YEAR BUDGET 2019-20		CURRENT YEAR PERIOD 12 30 JUNE 2020		ADOPTED BUDGET 2020-21	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure
G/L	JOB						
<b>SWIMMING POOL</b>							
<b>OPERATING EXPENDITURE</b>							
32002	Strategy & Governance Unit Costs	\$0	\$2,332	\$0	\$2,073	\$0	\$2,701
32012	Administration Activity Costs	\$0	\$41,057	\$0	\$35,986	\$0	\$39,650
32042	Gnowangerup Swimming Pool Staff Salaries	\$0	\$93,680	\$0	\$98,074	\$0	\$95,555
32052	Gnowangerup Swimming Pool Building Maintenance	\$0	\$3,125	\$0	\$1,784	\$0	\$15,593
32062	Gnowangerup Swimming Pool Building Operation	\$0	\$125,989	\$0	\$113,076	\$0	\$116,581
32072	Gnowangerup Swimming Pool Grounds Maintenance	\$0	\$22,404	\$0	\$19,871	\$0	\$22,404
32082	Gnowangerup Swimming Pool Chemicals	\$0	\$7,800	\$0	\$7,095	\$0	\$7,500
32092	Gnowangerup Swimming Pool Minor Equipment & Servicing	\$0	\$9,159	\$0	\$15,270	\$0	\$15,610
32142	Swimming Pool Insurances	\$0	\$3,365	\$0	\$3,357	\$0	\$3,098
32152	Swimming Pool Superannuation	\$0	\$12,980	\$0	\$12,475	\$0	\$13,238
32162	Swimming Pool Other Costs	\$0	\$8,985	\$0	\$6,308	\$0	\$7,380
<b>Sub Total - SWIMMING POOL OP/EXP</b>		\$0	\$330,876	\$0	\$315,370	\$0	\$339,310
<b>OPERATING INCOME</b>							
32003	Swimming Pool Entrance Fees	(\$16,000)	\$0	(\$15,685)	\$0	(\$15,000)	\$0
<b>Sub Total - SWIMMING POOL OP/INC</b>		(\$16,000)	\$0	(\$15,685)	\$0	(\$15,000)	\$0
<b>Total - SWIMMING POOL LIBRARIES</b>		(\$16,000)	\$330,876	(\$15,685)	\$315,370	(\$15,000)	\$339,310
<b>LIBRARIES</b>							
<b>OPERATING EXPENDITURE</b>							
35002	Administration Activity Costs	\$0	\$49,546	\$0	\$43,692	\$0	\$48,288
35022	Gnowangerup Library Salaries	\$0	\$51,439	\$0	\$32,182	\$0	\$44,641
35042	Gnp Library Building Maintenance	\$0	\$0	\$0	\$815	\$0	\$0
35052	Gnp Library Building Operation	\$0	\$9,335	\$0	\$8,311	\$0	\$9,178
35062	Ongerup Library Building Operation	\$0	\$0	\$0	(\$544)	\$0	\$0
35072	Library Book Exchange	\$0	\$1,310	\$0	\$618	\$0	\$500
35082	Ongerup Library Book Exchange	\$0	\$0	\$0	\$694	\$0	\$500
35092	Gnowangerup Library Minor Items	\$0	\$2,040	\$0	\$2,426	\$0	\$2,040
35102	Ongerup Library Minor Items	\$0	\$510	\$0	\$197	\$0	\$510
35112	Gnowangerup Library	\$0	\$16,104	\$0	\$14,732	\$0	\$14,924
35122	Ongerup Library	\$0	\$16,505	\$0	\$16,580	\$0	\$16,615
35142	Regional Library Costs	\$0	\$2,270	\$0	\$1,367	\$0	\$2,200
35192	Library Insurance Expenses	\$0	\$1,355	\$0	\$1,349	\$0	\$1,217
<b>Sub Total - LIBRARIES OP/EXP</b>		\$0	\$150,414	\$0	\$122,419	\$0	\$140,613
<b>OPERATING INCOME</b>							
35013	Gnp Library Other	(\$1,099)	\$0	(\$1,872)	\$0	(\$1,000)	\$0
<b>Sub Total - LIBRARIES OP/INC</b>		(\$1,099)	\$0	(\$1,872)	\$0	(\$1,000)	\$0
<b>Total - LIBRARIES</b>		(\$1,099)	\$150,414	(\$1,872)	\$122,419	(\$1,000)	\$140,613
<b>OTHER CULTURE</b>							
<b>OPERATING EXPENDITURE</b>							
37002	Corporate & Community Unit Costs	\$0	\$12,420	\$0	\$10,955	\$0	\$13,481
37042	Old Gnowangerup Gaol Building Operation	\$0	\$2,939	\$0	\$2,974	\$0	\$3,071
37072	Ongerup Community Centre Building Maintenance	\$0	\$2,678	\$0	\$1,743	\$0	\$4,478
37082	Ongerup Community Centre Building Operation	\$0	\$11,564	\$0	\$7,885	\$0	\$8,983
37112	Gnp Historic Centre Building Maintenance	\$0	\$130	\$0	\$0	\$0	\$130
37122	Gnp Historic Centre Building Operation	\$0	\$2,809	\$0	\$2,780	\$0	\$2,859
37132	Ongerup Museum Building Operation	\$0	\$9,834	\$0	\$9,949	\$0	\$9,905
37322	Old Gnowangerup Star Building Operation	\$0	\$2,819	\$0	\$2,303	\$0	\$4,714
<b>Sub Total - OTHER CULTURE OP/EXP</b>		\$0	\$45,193	\$0	\$38,588	\$0	\$47,620
<b>OPERATING INCOME</b>							
37023	Reimbursements/ Donations	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - OTHER CULTURE OP/INC</b>		\$0	\$0	\$0	\$0	\$0	\$0
<b>Total - OTHER CULTURE</b>		\$0	\$45,193	\$0	\$38,588	\$0	\$47,620
<b>Total - RECREATION AND CULTURE</b>		(\$17,999)	\$1,430,635	(\$22,728)	\$1,459,764	(\$19,365)	\$1,498,867

*Shire of Gnowangerup*

G/L JOB		PREVIOUS YEAR		CURRENT YEAR		ADOPTED BUDGET	
		BUDGET		PERIOD 12		2020-21	
		2019-20		30 JUNE 2020			
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE</b>							
<b>OPERATING EXPENDITURE</b>							
39002	Depreciation - Roads	\$0	\$831,840	\$0	\$856,750	\$0	\$857,535
39012	Bridges - Pallinup Bridge	\$0	\$28,710	\$0	\$23,580	\$0	\$28,787
39022	Depreciation - Footpaths	\$0	\$14,895	\$0	\$14,873	\$0	\$14,895
39032	Depreciation - Other	\$0	\$30,610	\$0	\$29,998	\$0	\$30,610
39042	Gnp Depot Building Maintenance	\$0	\$12,740	\$0	\$16,583	\$0	\$24,578
39052	Gnp Depot Building Operation	\$0	\$81,739	\$0	\$94,021	\$0	\$56,836
39062	Ongerup Depot Building Maintenance	\$0	\$6,839	\$0	\$5,779	\$0	\$8,462
39072	Ongerup Depot Building Operation	\$0	\$3,749	\$0	\$3,354	\$0	\$4,570
39102	Gravel Pit Reinstatements	\$0	\$5,780	\$0	\$0	\$0	\$5,780
39112	Road Maintenance	\$0	\$1,721,390	\$0	\$1,515,102	\$0	\$2,034,125
39122	Administration Department Costs Regional Road Group	\$0	\$89,795	\$0	\$0	\$0	\$0
39132	Roman/Asset Development	\$0	\$63,314	\$0	\$122,616	\$0	\$68,454
39142	Street Lighting	\$0	\$41,500	\$0	\$39,674	\$0	\$41,500
39182	Gnowangerup Depot General Maintenance	\$0	\$19,609	\$0	\$13,941	\$0	\$19,569
39192	Loss on Sale of Asset	\$0	\$115,943	\$0	\$5,523	\$0	\$0
39242	Kerb Renewal	\$0	\$6,000	\$0	\$0	\$0	\$6,000
39252	Urban Drainage Renewals/Maintenance	\$0	\$9,030	\$0	\$0	\$0	\$9,030
39272	Laneway Maintenance	\$0	\$10,047	\$0	\$2,280	\$0	\$5,100
<b>Sub Total - MTCE STREETS ROADS DEPOTS OP/EX</b>		\$0	\$3,093,530	\$0	\$2,744,073	\$0	\$3,215,831
<b>OPERATING INCOME</b>							
38013	Regional Road Group Grants	(\$306,667)	\$0	(\$306,667)	\$0	(\$550,000)	\$0
38033	Roads To Recovery Grants	(\$392,891)	\$0	(\$392,891)	\$0	(\$392,891)	\$0
New	Cwth Local Roads Community Infrastructure Grants	\$0	\$0	\$0	\$0	(\$429,708)	\$0
39003	MRWA Road Preservation Grant	(\$140,786)	\$0	(\$149,516)	\$0	(\$149,500)	\$0
39043	Profit/ Loss on Sale of Assets	(\$7,521)	\$0	(\$626)	\$0	\$0	\$0
39093	Reimbursements	\$0	\$0	(\$50)	\$0	\$0	\$0
<b>Sub Total - MTCE STREETS ROADS DEPOTS OP/INC</b>		(\$847,865)	\$0	(\$852,935)	\$0	(\$1,522,099)	\$0
<b>Total - MTCE STREETS ROADS DEPOTS</b>		(\$847,865)	\$3,093,530	(\$852,935)	\$2,744,073	(\$1,522,099)	\$3,215,831
<b>TRAFFIC CONTROL</b>							
<b>OPERATING EXPENDITURE</b>							
<b>Sub Total - TRAFFIC CONTROL OP/EXP</b>		\$0	\$0	\$0	\$0	\$0	\$0
<b>OPERATING INCOME</b>							
42013	Sale of Plates	(\$100)	\$0	(\$109)	\$0	(\$100)	\$0
<b>Sub Total - TRAFFIC CONTROL OP/INC</b>		(\$100)	\$0	(\$109)	\$0	(\$100)	\$0
<b>Total - TRAFFIC CONTROL</b>		(\$100)	\$0	(\$109)	\$0	(\$100)	\$0
<b>AERODROMES</b>							
<b>OPERATING EXPENDITURE</b>							
43002	Gnowangerup Airstrip Maintenance	\$0	\$19,575	\$0	\$15,617	\$0	\$15,490
43012	Gnowangerup Airstrip Operations	\$0	\$115,070	\$0	\$114,023	\$0	\$115,401
<b>Sub Total - AERODROMES OP/EXP</b>		\$0	\$134,645	\$0	\$129,640	\$0	\$130,891
<b>OPERATING INCOME</b>							
43003	Gnowangerup Airstrip Income	\$0	\$0	\$0	\$0	(\$55,250)	\$0
<b>Sub Total - AERODROMES OP/INC</b>		\$0	\$0	\$0	\$0	(\$55,250)	\$0
<b>Total - AERODROMES</b>		\$0	\$134,645	\$0	\$129,640	(\$55,250)	\$130,891
<b>Total - TRANSPORT</b>		(\$847,965)	\$3,228,175	(\$853,044)	\$2,873,713	(\$1,577,449)	\$3,346,722

*Shire of Gnowangerup*

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

G/L	JOB	PREVIOUS YEAR BUDGET 2019-20		CURRENT YEAR PERIOD 12 30 JUNE 2020		ADOPTED BUDGET 2020-21	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>TOURISM AND AREA PROMOTION</b>							
<b>OPERATING EXPENDITURE</b>							
46012	Strategy & Governance Unit Costs	\$0	\$36,115	\$0	\$31,745	\$0	\$31,480
46092	Gnowangerup Caravan Park - Operation Costs	\$0	\$6,524	\$0	\$6,003	\$0	\$6,539
46102	Gnowangerup Caravan Park Building Maintenance Costs	\$0	\$1,020	\$0	\$478	\$0	\$1,020
46122	Local Tourism Promotion	\$0	\$0	\$0	\$0	\$0	\$3,000
<b>Sub Total - TOURISM &amp; AREA PROMOTION OP/EXP</b>		\$0	\$43,659	\$0	\$38,227	\$0	\$42,039
<b>OPERATING INCOME</b>							
46013	Caravan Park Licences	(\$800)	\$0	(\$800)	\$0	(\$800)	\$0
<b>Sub Total - TOURISM &amp; AREA PROMOTION OP/INC</b>		(\$800)	\$0	(\$800)	\$0	(\$800)	\$0
<b>Total - TOURISM &amp; AREA PROMOTION</b>		(\$800)	\$43,659	(\$800)	\$38,227	(\$800)	\$42,039
<b>BUILDING CONTROL</b>							
<b>OPERATING EXPENDITURE</b>							
47002	Building Services - Contractor costs	\$0	\$54,000	\$0	\$2,483	\$0	\$0
47012	Building Administration Allocations	\$0	\$3,736	\$0	\$3,287	\$0	\$4,282
47022	Building Services - Salaries	\$0	\$0	\$0	\$16,011	\$0	\$49,410
47032	Building Services - Superannuation	\$0	\$0	\$0	\$970	\$0	\$6,811
New	Building Control Insurances	\$0	\$0	\$0	\$0	\$0	\$1,330
<b>Sub Total - BUILDING CONTROL OP/EXP</b>		\$0	\$57,736	\$0	\$22,751	\$0	\$61,833
<b>BUILDING CONTROL OP/INC</b>							
47003	Building Licences & Fees	(\$2,570)	\$0	(\$10,025)	\$0	(\$2,570)	\$0
47013	BRB & BCITF Commissions	(\$75)	\$0	(\$173)	\$0	(\$75)	\$0
<b>Sub Total - BUILDING CONTROL OP/INC</b>		(\$2,645)	\$0	(\$10,199)	\$0	(\$2,645)	\$0
<b>Total - BUILDING CONTROL</b>		(\$2,645)	\$57,736	(\$10,199)	\$22,751	(\$2,645)	\$61,833
<b>ECONOMIC DEVELOPMENT</b>							
<b>OPERATING EXPENDITURE</b>							
50002	Administration Allocations	\$0	\$3,069	\$0	\$2,683	\$0	\$2,810
50022	Community Capacity Building	\$0	\$148,160	\$0	\$31,609	\$0	\$40,000
50072	Marketing & Tourism Promotion	\$0	\$7,000	\$0	\$0	\$0	\$127,050
50102	Adverse Event Plan	\$0	\$0	\$0	\$0	\$0	\$14,000
50112	Banners and Banner Pole Maintenance	\$0	\$0	\$0	\$3,640	\$0	\$3,000
<b>Sub Total - ECONOMIC DEVELOPMENT OP/EXP</b>		\$0	\$158,229	\$0	\$37,932	\$0	\$186,860
<b>OPERATING INCOME</b>							
50003	Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0
50013	Operating Grants	(\$33,160)	\$0	(\$23,743)	\$0	\$0	\$0
<b>Sub Total - ECONOMIC DEVELOPMENT OP/INC</b>		(\$33,160)	\$0	(\$23,743)	\$0	\$0	\$0
<b>Total - ECONOMIC DEVELOPMENT</b>		(\$33,160)	\$158,229	(\$23,743)	\$37,932	\$0	\$186,860



*Shire of Gnowangerup*

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

G/L	JOB	PREVIOUS YEAR BUDGET 2019-20		CURRENT YEAR PERIOD 12 30 JUNE 2020		ADOPTED BUDGET 2020-21	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>PUBLIC UTILITY SERVICES</b>							
<b>OPERATING EXPENDITURE</b>							
51002	Standpipe Maintenance	\$0	\$1,835	\$0	\$1,163	\$0	\$1,500
51012	Gnowangerup Standpipe	\$0	\$9,510	\$0	\$18,915	\$0	\$18,350
51022	Ongerup Standpipe	\$0	\$4,200	\$0	\$418	\$0	\$1,000
51032	Borden Standpipe	\$0	\$400	\$0	\$0	\$0	\$200
51042	Formby Road Bore	\$0	\$1,510	\$0	\$2,594	\$0	\$7,360
51052	Highdenup Road Bore	\$0	\$1,520	\$0	\$6,404	\$0	\$3,800
51092	Toompup Bore	\$0	\$300	\$0	\$71	\$0	\$200
<b>Sub Total - PUBLIC UTILITY SERVICES OP/EXP</b>		\$0	\$19,275	\$0	\$29,565	\$0	\$32,410
<b>OPERATING INCOME</b>							
51003	Gnowangerup Standpipe Fees	(\$9,000)	\$0	(\$24,632)	\$0	(\$18,000)	\$0
51013	Ongerup Standpipe Fees	\$0	\$0	\$0	\$0	\$0	\$0
51033	Virginia Land Lease	(\$6,685)	\$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	(\$125)	\$0	(\$50)	\$0
<b>Sub Total - PUBLIC UTILITY SERVICES OP/INC</b>		(\$15,735)	\$0	(\$31,439)	\$0	(\$24,735)	\$0
<b>Total - PUBLIC UTILITY SERVICES</b>		(\$15,735)	\$19,275	(\$31,439)	\$29,565	(\$24,735)	\$32,410
<b>Total - ECONOMIC SERVICES</b>		(\$52,340)	\$278,899	(\$66,181)	\$128,474	(\$28,180)	\$323,142

**Shire of Gnowangerup**

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

G/L	JOB	PREVIOUS YEAR BUDGET 2019-20		CURRENT YEAR PERIOD 12 30 JUNE 2020		ADOPTED BUDGET 2020-21	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>PRIVATE WORKS</b>							
<b>OPERATING EXPENDITURE</b>							
53002	Private Works	\$0	\$13,150	\$0	\$11,004	\$0	\$10,000
53022	Motor Vehicle Licensing	\$0	\$31,442	\$0	\$28,136	\$0	\$36,391
<b>Sub Total - PRIVATE WORKS OP/EXP</b>		\$0	\$44,592	\$0	\$39,140	\$0	\$46,391
<b>OPERATING INCOME</b>							
53003	Private Works Income	(\$13,150)	\$0	(\$17,998)	\$0	(\$10,000)	\$0
<b>Sub Total - PRIVATE WORKS OP/INC</b>		(\$13,150)	\$0	(\$17,998)	\$0	(\$10,000)	\$0
<b>Total - PRIVATE WORKS</b>		(\$13,150)	\$44,592	(\$17,998)	\$39,140	(\$10,000)	\$46,391
<b>PUBLIC WORKS OVERHEADS</b>							
<b>OPERATING EXPENDITURE</b>							
57002	Annual Leave	\$0	\$114,565	\$0	\$115,316	\$0	\$107,321
57012	Long Service Leave	\$0	\$32,335	\$0	\$6,876	\$0	\$34,773
57022	Public Holidays	\$0	\$48,158	\$0	\$53,174	\$0	\$43,229
57032	Sick Leave	\$0	\$48,158	\$0	\$33,010	\$0	\$43,229
57042	Supervision & Administration	\$0	\$251,089	\$0	\$244,096	\$0	\$253,085
57052	General Duties	\$0	\$22,500	\$0	\$24,060	\$0	\$22,500
57062	Toolbox Meetings	\$0	\$4,600	\$0	\$4,847	\$0	\$4,600
57072	Strategy & Governance Unit Costs	\$0	\$10,669	\$0	\$9,357	\$0	\$7,834
57082	Superannuation	\$0	\$203,079	\$0	\$136,577	\$0	\$204,292
57092	Works Training/ Conferences	\$0	\$24,500	\$0	\$17,219	\$0	\$25,000
57102	Workers Compensation	\$0	\$34,625	\$0	\$35,717	\$0	\$31,007
57112	Job Costed Expenses	\$0	\$0	\$0	\$10,485	\$0	\$0
57122	Mobile Phones - Works	\$0	\$9,060	\$0	\$5,619	\$0	\$6,960
57132	EBA Uniforms & Licence Expenses	\$0	\$9,535	\$0	\$7,325	\$0	\$8,410
57142	Safety Clothing & Equipment	\$0	\$2,550	\$0	\$1,477	\$0	\$2,550
57152	Other Costs	\$0	\$44,164	\$0	\$48,329	\$0	\$51,140
57162	Insurance	\$0	\$16,590	\$0	\$16,589	\$0	\$17,282
57182	In House Service Costs	\$0	\$0	\$0	\$78,179	\$0	\$89,390
57192	Rostered Days Off	\$0	\$695	\$0	\$344	\$0	\$695
57232	GNOWANGERUP GRADER DRIVER RENTAL	\$0	\$13,480	\$0	\$9,076	\$0	\$0
57242	ONGERUP GRADER DRIVER RENT	\$0	\$6,905	\$0	\$4,550	\$0	\$0
57992	Less Recovered From Works	\$0	(\$897,257)	\$0	(\$904,189)	\$0	(\$953,297)
<b>Sub Total - PUBLIC WORKS O/HEADS OP/EXP</b>		\$0	\$0	\$0	(\$41,966)	\$0	\$0
<b>OPERATING INCOME</b>							
57003	Reimbursements	(\$11,620)	\$0	(\$12,749)	\$0	(\$700)	\$0
57033	GRANTS AND SUBSIDIES	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - PUBLIC WORKS O/HEADS OP/INC</b>		(\$11,620)	\$0	(\$12,749)	\$0	(\$700)	\$0
<b>Total - PUBLIC WORKS OVERHEADS</b>		(\$11,620)	\$0	(\$12,749)	(\$41,966)	(\$700)	\$0

*Shire of Gnowangerup*

G/L JOB		PREVIOUS YEAR BUDGET 2019-20		CURRENT YEAR PERIOD 12 30 JUNE 2020		ADOPTED BUDGET 2020-21	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>PLANT OPERATIONS COSTS</b>							
<b>OPERATING EXPENDITURE</b>							
58002	Fleet Maintenance	\$0	\$87,640	\$0	\$134,158	\$0	\$89,637
58012	Insurance	\$0	\$26,010	\$0	\$33,180	\$0	\$26,868
58022	Fuels & oils	\$0	\$245,000	\$0	\$191,413	\$0	\$220,000
58032	Tyres	\$0	\$36,750	\$0	\$35,747	\$0	\$36,750
58042	Parts & Repairs	\$0	\$133,500	\$0	\$148,320	\$0	\$160,000
58052	Licences	\$0	\$10,210	\$0	\$10,031	\$0	\$10,210
58062	Blades & points	\$0	\$20,000	\$0	\$17,120	\$0	\$20,000
58072	Expendable Tools	\$0	\$35,000	\$0	\$33,127	\$0	\$35,000
58082	Depreciation - Plant	\$0	\$209,730	\$0	\$285,212	\$0	\$248,715
58092	Depreciation - Minor Plant	\$0	\$9,650	\$0	\$36,104	\$0	\$32,525
58112	2 CECIL STREET - BUILDING OPERATION	\$0	\$8,082	\$0	\$6,380	\$0	\$10,856
58132	Mechanic Utility Costs	\$0	\$10,210	\$0	\$8,179	\$0	\$10,000
58142	Housing - 2 Cecil Street	\$0	\$5,760	\$0	\$5,760	\$0	\$5,760
58162	Other Costs	\$0	\$6,240	\$0	\$5,280	\$0	\$6,240
58992	Less Recovered From Works	\$0	(\$843,782)	\$0	(\$879,149)	\$0	(\$912,561)
<b>Sub Total - PLANT OPERATIONS COSTS OP/EXP</b>		\$0	\$0	\$0	\$70,862	\$0	\$0
<b>OPERATING INCOME</b>							
58003	Reimbursements	(\$5,760)	\$0	(\$6,574)	\$0	(\$5,760)	\$0
58013	Fuel Rebates	(\$28,500)	\$0	(\$41,175)	\$0	(\$28,500)	\$0
<b>Sub Total - PLANT OPERATIONS COSTS OP/INC</b>		(\$34,260)	\$0	(\$47,749)	\$0	(\$34,260)	\$0
<b>Total - PLANT OPERATIONS COSTS</b>		(\$34,260)	\$0	(\$47,749)	\$70,862	(\$34,260)	\$0
<b>MATERIALS AND STOCK</b>							
<b>OPERATING EXPENDITURE</b>							
55032	Fuel & Oils Purchased	\$0	\$245,000	\$0	\$0	\$0	\$220,000
55042	Less Fuel & Oils Allocated	\$0	(\$245,000)	\$0	\$0	\$0	(\$220,000)
55062	Stock Variance	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - MATERIALS AND STOCK</b>		\$0	\$0	\$0	\$0	\$0	\$0
<b>Total - MATERIALS AND STOCK</b>		\$0	\$0	\$0	\$0	\$0	\$0
<b>SALARIES AND WAGES</b>							
<b>OPERATING EXPENDITURE</b>							
54002	Gross Salaries & Wages	\$0	\$2,355,953	\$0	\$2,319,627	\$0	\$2,566,380
54012	Less Salaries Allocated	\$0	(\$2,355,953)	\$0	(\$2,319,627)	\$0	(\$2,566,380)
54022	Workers Compensation Payments	\$0	\$10,000	\$0	\$11,358	\$0	\$5,000
<b>Sub Total - SALARIES AND WAGES OP/EXP</b>		\$0	\$10,000	\$0	\$11,358	\$0	\$5,000
<b>OPERATING INCOME</b>							
54003	Workers Compensation Reimbursements	(\$10,000)	\$0	(\$11,572)	\$0	(\$5,000)	\$0
<b>Sub Total - SALARIES AND WAGES OP/INC</b>		(\$10,000)	\$0	(\$11,572)	\$0	(\$5,000)	\$0
<b>Total - SALARIES AND WAGES</b>		(\$10,000)	\$10,000	(\$11,572)	\$11,358	(\$5,000)	\$5,000

*Shire of Gnowangerup*

		PREVIOUS YEAR BUDGET 2019-20		CURRENT YEAR PERIOD 12 30 JUNE 2020		ADOPTED BUDGET 2020-21	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure
G/L	JOB						
<b>ADMINISTRATION</b>							
<b>OPERATING EXPENDITURE</b>							
<b>Administration activity units</b>							
59022	IT Licence Costs & Support	\$0	\$116,280	\$0	\$92,975	\$0	\$118,430
59032	Accounting	\$0	\$51,750	\$0	\$37,811	\$0	\$51,750
59042	Admin Telephone Mail & Reception	\$0	\$16,395	\$0	\$13,162	\$0	\$17,000
59052	Office Supplies & Equipment	\$0	\$14,015	\$0	\$12,989	\$0	\$12,386
59062	Records Management Costs	\$0	\$45,770	\$0	\$40,074	\$0	\$31,280
59072	Occ Health & Safety	\$0	\$30,235	\$0	\$31,071	\$0	\$36,400
59082	Administration Office Building Maintenance	\$0	\$7,345	\$0	\$11,853	\$0	\$6,820
59092	Administration Office Building Operation	\$0	\$63,194	\$0	\$64,657	\$0	\$105,427
59102	Police Licensing	\$0	\$1,540	\$0	\$0	\$0	\$1,000
59112	DEPRECIATION - EQUIPMENT RIGHT OF USE	\$0	\$0	\$0	\$12,517	\$0	\$12,510
59202	Loss on Sale of Asset	\$0	\$0	\$0	\$0	\$0	\$0
59992	Less Recovered From Activities	\$0	(\$344,984)	\$0	(\$295,813)	\$0	(\$332,625)
<b>Governance &amp; Strategy</b>							
60282	Governance & Strategy Salaries	\$0	\$224,715	\$0	\$215,820	\$0	\$227,589
60002	Employee Leave	\$0	\$115,621	\$0	\$33,855	\$0	\$0
60012	Long Service Leave	\$0	\$5,658	\$0	\$24,195	\$0	\$5,541
60022	Superannuation	\$0	\$32,450	\$0	\$32,147	\$0	\$32,861
60032	Governance Training/ Conferences	\$0	\$9,590	\$0	\$1,389	\$0	\$4,450
60042	Workers Compensation	\$0	\$5,428	\$0	\$5,428	\$0	\$4,821
60052	Housing Rent Salary Sacrifice	\$0	\$9,600	\$0	\$9,600	\$0	\$9,600
60072	Salary Sacrifice Items	\$0	\$0	\$0	\$0	\$0	\$0
60082	Vehicle Expenses (Inc FBT)	\$0	\$28,000	\$0	\$25,362	\$0	\$28,000
60102	4 Grocock Street Building Maintenance	\$0	\$31,374	\$0	\$33,744	\$0	\$29,305
60142	Insurances	\$0	\$5,680	\$0	\$5,675	\$0	\$6,044
60152	S&G Mobile Phone Expenses	\$0	\$1,750	\$0	\$1,500	\$0	\$2,750
60162	S&G Uniforms	\$0	\$1,275	\$0	\$690	\$0	\$1,275
60172	S&G Other Minor Expenses	\$0	\$1,665	\$0	\$890	\$0	\$1,665
60252	Resource Sharing Expenses	\$0	\$5,000	\$0	\$0	\$0	\$5,000
60272	Rostered Days Off	\$0	\$0	\$0	\$702	\$0	\$0
60292	Integrated Planning Costs	\$0	\$15,000	\$0	\$2,768	\$0	\$25,000
60992	Less Allocated To works	\$0	(\$401,360)	\$0	(\$351,694)	\$0	(\$294,564)
<b>Corporate &amp; Community</b>							
61262	Corporate & Community Salaries	\$0	\$431,180	\$0	\$381,550	\$0	\$493,812
61002	Employee Leave	\$0	\$0	\$0	\$51,508	\$0	\$0
61012	Long Service Leave	\$0	\$9,036	\$0	(\$2,790)	\$0	\$11,874
61022	C&C Superannuation	\$0	\$64,015	\$0	\$54,136	\$0	\$76,210
61032	C&C Workers Compensation	\$0	\$10,415	\$0	\$10,415	\$0	\$10,461
61042	C&C Vehicle Costs	\$0	\$25,780	\$0	\$29,729	\$0	\$29,850
61062	C&C Mobile Phone Costs	\$0	\$3,040	\$0	\$1,956	\$0	\$3,090
61072	Corporate & Community Uniforms	\$0	\$2,795	\$0	\$2,368	\$0	\$3,500
61082	Corporate & Community Training Costs	\$0	\$15,320	\$0	\$6,812	\$0	\$15,000
61092	3396 Broomehill-Gnp Rd Building Maintenance	\$0	\$11,989	\$0	\$0	\$0	\$0
61112	Corporate & Community Other Minor Costs	\$0	\$22,500	\$0	\$13,259	\$0	\$2,500
61122	Corporate & Community Insurance	\$0	\$8,240	\$0	\$8,233	\$0	\$7,869
61222	Rostered Days Off	\$0	\$0	\$0	\$2,530	\$0	\$50
61232	Housing 20 McDonald Street	\$0	\$8,640	\$0	\$29,463	\$0	\$34,022
61272	Human Resource Costs	\$0	\$30,420	\$0	\$16,579	\$0	\$20,000
61992	Less Allocated To Services	\$0	(\$261,168)	\$0	(\$230,837)	\$0	(\$300,737)
<b>Sub Total - ADMINISTRATION OP/EXP</b>		\$0	\$475,188	\$0	\$438,276	\$0	\$557,215
<b>OPERATING INCOME - ADMINISTRATION</b>							
59003	Licensing Services	(\$21,000)	\$0	(\$17,835)	\$0	(\$18,000)	\$0
60003	Reimbursements	(\$18,740)	\$0	(\$18,390)	\$0	(\$18,740)	\$0
63003	Reimbursements	\$0	\$0	(\$2,428)	\$0	\$0	\$0
<b>Sub Total - ADMINISTRATION OP/INC</b>		(\$39,740)	\$0	(\$38,654)	\$0	(\$36,740)	\$0
<b>Total - ADMINISTRATION</b>		(\$39,740)	\$475,188	(\$38,654)	\$438,276	(\$36,740)	\$557,215

**Shire of Gnowangerup**

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

G/L	JOB	PREVIOUS YEAR BUDGET 2019-20		CURRENT YEAR PERIOD 12 30 JUNE 2020		ADOPTED BUDGET 2020-21	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>UNCLASSIFIED</b>							
<b>OPERATING EXPENDITURE</b>							
62022	Donations & Grants	\$0	\$5,180	\$0	\$5,123	\$0	\$5,180
62032	Insurance Claims	\$0	\$5,000	\$0	\$1,000	\$0	\$3,000
62042	Other Minor Expenses	\$0	\$0	\$0	\$3	\$0	\$5
62072	Loss on Sale of Asset	\$0	\$0	\$0	\$0	\$0	\$0
62082	Toompup Dam Maintenance	\$0	\$10,700	\$0	\$4,621	\$0	\$11,700
62092	Old Airport Dam Maintenance	\$0	\$4,225	\$0	\$6,917	\$0	\$5,225
62102	Airport Dam Maintenance	\$0	\$345	\$0	\$4,181	\$0	\$1,345
62112	Magitup Dam Maintenance	\$0	\$32,075	\$0	\$27,506	\$0	\$3,075
62122	Bowling Club Dams Maintenance	\$0	\$0	\$0	\$573	\$0	\$1,633
<b>Sub Total - UNCLASSIFIED OP/EXP</b>		\$0	\$57,525	\$0	\$49,924	\$0	\$31,163
<b>OPERATING INCOME</b>							
62003	Insurance Claims Reimbursed	(\$10,840)	\$0	(\$69,629)	\$0	(\$18,797)	\$0
62013	PROFIT CHANGE ON LOCAL GOVT HOUSE UNIT TRUST	\$0	\$0	(\$1,153)	\$0	\$0	\$0
62023	Government Grants (CWG)	\$0	\$0	\$0	\$0	(\$100,000)	\$0
62033	DCEP Grant	\$0	\$0	\$0	\$0	(\$1,000,000)	\$0
<b>Sub Total - UNCLASSIFIED OP/INC</b>		(\$10,840)	\$0	(\$70,782)	\$0	(\$1,118,797)	\$0
<b>Total - UNCLASSIFIED</b>		(\$10,840)	\$57,525	(\$70,782)	\$49,924	(\$1,118,797)	\$31,163
<b>Total - OTHER PROPERTY AND SERVICES</b>		(\$119,610)	\$587,305	(\$199,503)	\$567,595	(\$1,205,497)	\$639,769

*Shire of Gnowangerup*

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

G/L	JOB	PREVIOUS YEAR BUDGET 2019-20		CURRENT YEAR PERIOD 12 30 JUNE 2020		ADOPTED BUDGET 2020-21	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>TRANSFERS TO/FROM RESERVES</b>							
<b>EXPENDITURE</b>							
95001	Transfers To Reserve Funds - (Inc Interest Earned)	\$0	\$396,991	\$0	\$502,875	\$0	\$398,569
	<b>Sub Total - TRANSFER TO OTHER COUNCIL FUNDS</b>	\$0	\$396,991	\$0	\$502,875	\$0	\$398,569
<b>INCOME</b>							
95002	Transfer from Reserve Fund	(\$330,000)	\$0	(\$249,500)	\$0	(\$151,000)	\$0
	<b>Total - TRANSFER FROM OTHER COUNCIL FUNDS</b>	(\$330,000)	\$0	(\$249,500)	\$0	(\$151,000)	\$0
	<b>Total - FUND TRANSFER</b>	(\$330,000)	\$396,991	(\$249,500)	\$502,875	(\$151,000)	\$398,569
	000000 (Surplus) / Deficit - Carried Forward	\$0	\$0	(\$1,799,892)	\$0	\$0	\$0
	<b>Sub Total - SURPLUS C/FWD</b>	\$0	\$0	(\$1,799,892)	\$0	\$0	\$0
	<b>Total - SURPLUS</b>	\$0	\$0	(\$1,799,892)	\$0	\$0	\$0
<b>LONG TERM LOANS</b>							
	<b>Sub Total - LOAN ADVANCES</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>INCOME</b>							
80005	New Loans	(\$404,520)	\$0	(\$404,000)	\$0	\$0	\$0
	<b>Sub Total - LONG TERM LOANS</b>	(\$404,520)	\$0	(\$404,000)	\$0	\$0	\$0
	<b>Total - DEFERRED LIABILITIES</b>	(\$404,520)	\$0	(\$404,000)	\$0	\$0	\$0
<b>LIABILITY LOANS - PRINCIPAL REPAYMENTS</b>							
<b>CAPITAL EXPENDITURE</b>							
80004	Principal On Loans	\$0	\$194,184	\$0	\$163,630	\$0	\$208,606
80024	Finance Leases - Principal	\$0	\$0	\$0	\$11,473	\$0	\$12,664
	<b>Sub Total - LOAN REPAYMENTS</b>	\$0	\$194,184	\$0	\$175,103	\$0	\$221,270
<b>CAPITAL INCOME</b>							
80015	Principal Repaid - Self Supporting Loans	(\$28,557)	\$0	\$0	\$0	(\$29,729)	\$0
	<b>Sub Total - LOANS RAISED</b>	(\$28,557)	\$0	\$0	\$0	(\$29,729)	\$0
	<b>Total - NON CURRENT LIABILITIES</b>	(\$28,557)	\$194,184	\$0	\$175,103	(\$29,729)	\$221,270
<b>OPERATING ACTIVITIES EXCLUDED FROM BUDGET</b>							
	000000 Depreciation Written Back	\$0	(\$2,182,615)	\$0	(\$2,313,017)	\$0	(\$2,275,630)
	000000 Book Value of Assets Sold Written Back	\$0	(\$364,922)	\$0	\$0	\$0	\$0
	000000 Profit on Sale of Asset Written Back	\$7,521	\$0	\$626	\$0	\$0	\$0
	000000 Loss on Sale of Asset Written Back	\$0	(\$115,943)	\$0	(\$72,523)	\$0	\$0
	000000 Long Service Leave - Non Cash	\$0	(\$50,764)	\$0	\$0	\$0	(\$68,888)
	<b>Sub Total - OPERATING ACTIVITIES EXCLUDED</b>	\$7,521	(\$2,714,244)	(\$30,312)	(\$2,385,541)	\$0	(\$2,344,518)
	<b>Total - OPERATING ACTIVITIES EXCLUDED</b>	\$7,521	(\$2,714,244)	(\$30,312)	(\$2,385,541)	\$0	(\$2,344,518)

*Shire of Gnowangerup*

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

G/L	JOB	PREVIOUS YEAR BUDGET 2019-20		CURRENT YEAR PERIOD 12 30 JUNE 2020		ADOPTED BUDGET 2020-21	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>FURNITURE AND EQUIPMENT</b>							
<b>OTHER PROPERTY &amp; SERVICES - ADMINISTRATION</b>							
<b>CAPITAL EXPENDITURE</b>							
59050	Administration Furniture & Equipment	\$0	\$0	\$0	\$11,595	\$0	\$45,000
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$0	\$0	\$11,595	\$0	\$45,000
<b>Total - OTHER PROPERTY</b>		\$0	\$0	\$0	\$11,595	\$0	\$45,000
<b>Total - FURNITURE AND EQUIPMENT</b>		\$0	\$0	\$0	\$11,595	\$0	\$45,000
<b>LAND AND BUILDINGS</b>							
<b>HEALTH</b>							
<b>CAPITAL EXPENDITURE</b>							
14004	25 McDonald St Building Capital Expenses	\$0	\$0	\$0	\$0	\$0	\$8,455
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$0	\$0	\$0	\$0	\$8,455
<b>TOTAL - HEALTH</b>		\$0	\$0	\$0	\$0	\$0	\$8,455
<b>LAND AND BUILDINGS</b>							
<b>HOUSING</b>							
<b>CAPITAL EXPENDITURE</b>							
23074	Construction of 2 houses on cnr Quinn & Whitehead Sts	\$0	\$772,020	\$0	\$777,828	\$0	\$0
58004	2 Cecil Street	\$0	\$4,000	\$0	\$0	\$0	\$0
23084	Land Acquisiton Costs	\$0	\$16,976	\$0	\$15,298	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$792,996	\$0	\$793,126	\$0	\$0
<b>Total - HOUSING</b>		\$0	\$792,996	\$0	\$793,126	\$0	\$0
<b>LAND AND BUILDINGS</b>							
<b>COMMUNITY AMENITIES</b>							
<b>CAPITAL EXPENDITURE</b>							
29004	Purchase of Land - Community Amenities	\$0	\$27,000	\$0	\$0	\$0	\$27,000
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$27,000	\$0	\$0	\$0	\$27,000
<b>Total - COMMUNITY AMENITIES</b>		\$0	\$27,000	\$0	\$0	\$0	\$27,000
<b>LAND AND BUILDINGS</b>							
<b>RECREATION AND CULTURE</b>							
<b>CAPITAL EXPENDITURE</b>							
33214	Gnowangerup Bowling Club Capital	\$0	\$1,740	\$0	\$0	\$0	\$0
33114	Gnowangerup Sporting Complex	\$0	\$0	\$0	\$0	\$0	\$13,000
33264	Borden CWA Building	\$0	\$0	\$0	\$0	\$0	\$43,110
33304	Ongerup Bowling Clubhouse Capital	\$0	\$777	\$0	\$0	\$0	\$0
33504	Ongerup Bowling Club Storage Shed Capital	\$0	\$331	\$0	\$0	\$0	\$0
33604	Ongerup Sports Pavilion Capital	\$0	\$0	\$0	\$0	\$0	\$73,335
33414	Borden Pavilion Multipurpose Shed & Shelter	\$0	\$0	\$0	\$0	\$0	\$38,878
37054	Ongerup Museum Capital	\$0	\$592	\$0	\$0	\$0	\$0
37094	Gnp Historic Centre Capital	\$0	\$2,128	\$0	\$0	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$5,568	\$0	\$0	\$0	\$168,323
<b>Total - RECREATION AND CULTURE</b>		\$0	\$5,568	\$0	\$0	\$0	\$168,323

*Shire of Gnowangerup*

G/L JOB		PREVIOUS YEAR		CURRENT YEAR		ADOPTED BUDGET	
		BUDGET		PERIOD 12		2020-21	
		2019-20		30 JUNE 2020		2020-21	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>LAND AND BUILDINGS</b>							
<b>TRANSPORT</b>							
<b>CAPITAL EXPENDITURE</b>							
39004	Gnowangerup Works Depot Capital	\$0	\$0	\$0	\$11,364	\$0	\$0
39044	Ongerup Works Depot Capital	\$0	\$2,720	\$0	\$0	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$2,720	\$0	\$11,364	\$0	\$0
<b>Total - TRANSPORT</b>		\$0	\$2,720	\$0	\$11,364	\$0	\$0
<b>LAND AND BUILDINGS</b>							
<b>OTHER PROPERTY AND SERVICES</b>							
<b>CAPITAL EXPENDITURE</b>							
58004	2 Cecil Street Residence Capital	\$0	\$4,736	\$0	\$0	\$0	\$0
57014	9 Yougenup Road Residence Capital	\$0	\$1,320	\$0	\$0	\$0	\$0
59040	Administration Centre Building Capital	\$0	\$5,500	\$0	\$0	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$11,556	\$0	\$0	\$0	\$0
<b>Total - OTHER PROPERTY AND SERVICES</b>		\$0	\$11,556	\$0	\$0	\$0	\$0
<b>Total - LAND AND BUILDINGS</b>		\$0	\$839,840	\$0	\$804,490	\$0	\$203,778



*Shire of Gnowangerup*

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

G/L	JOB	PREVIOUS YEAR BUDGET 2019-20		CURRENT YEAR PERIOD 12 30 JUNE 2020		ADOPTED BUDGET 2020-21	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>PLANT AND EQUIPMENT HEALTH</b>							
<b>EXPENDITURE</b>							
14044	Doctors Vehicle	\$0	\$0	\$0	\$0	\$0	\$55,000
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$0	\$0	\$0	\$0	\$55,000
<b>Total - HEALTH</b>		\$0	\$0	\$0	\$0	\$0	\$55,000
<b>PLANT AND EQUIPMENT RECREATION AND CULTURE</b>							
<b>CAPITAL EXPENDITURE</b>							
40214	Purchase Mower GN.0029	\$0	\$0	\$0	\$0	\$0	\$28,000
new	Purchase Mower GN.0034	\$0	\$0	\$0	\$0	\$0	\$28,000
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$0	\$0	\$0	\$0	\$56,000
<b>Total - RECREATION AND CULTURE</b>		\$0	\$0	\$0	\$0	\$0	\$56,000
<b>PLANT AND EQUIPMENT TRANSPORT</b>							
<b>CAPITAL EXPENDITURE</b>							
40544	Purchase Tip Truck GN.0014	\$0	\$315,000	\$0	\$0	\$0	\$0
40554	Purchase Tip Truck GN.0044	\$0	\$315,000	\$0	\$0	\$0	\$0
New	Purchase Side Tipper GN.17003	\$0	\$0	\$0	\$0	\$0	\$110,000
New	Purchase Dolly GN.17002	\$0	\$0	\$0	\$0	\$0	\$28,000
40314	Purchase Prime Mover	\$0	\$0	\$0	\$251,942	\$0	\$0
New	Purchase Multi Roller	\$0	\$0	\$0	\$0	\$0	\$190,000
40224	4 Tonne Multi Roller	\$0	\$0	\$0	\$0	\$0	\$0
40084	Purchase of Utility (GN.010)	\$0	\$0	\$0	\$0	\$0	\$45,000
40354	Purchase of Utility GN.003	\$0	\$0	\$0	\$0	\$0	\$37,000
40374	Purchase of Utility GN.0016	\$0	\$37,000	\$0	\$35,336	\$0	\$0
40404	Purchase of Utility GN.0048	\$0	\$0	\$0	\$0	\$0	\$0
40174	Purchase of Utility GN.0028	\$0	\$0	\$0	\$0	\$0	\$36,000
40034	Purchase of Utility GN.0046	\$0	\$0	\$0	\$0	\$0	\$36,000
New	Purchase of Utility Maint Officer	\$0	\$0	\$0	\$0	\$0	\$30,000
40334	Purchase of Side Tipper	\$0	\$0	\$0	\$95,190	\$0	\$0
New	Purchase Box top Trailer & Post Hole Borer	\$0	\$0	\$0	\$0	\$0	\$15,000
New	Purchase Sign Box Top Trailer GN.7809	\$0	\$0	\$0	\$0	\$0	\$6,500
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$667,000	\$0	\$382,468	\$0	\$533,500
<b>Total - TRANSPORT</b>		\$0	\$667,000	\$0	\$382,468	\$0	\$533,500
<b>PLANT AND EQUIPMENT OTHER PROPERTY &amp; SERVICES</b>							
<b>CAPITAL EXPENDITURE</b>							
40014	CEO Vehicle	\$0	\$65,000	\$0	\$59,636	\$0	\$0
40154	DCEO Vehicle	\$0	\$55,000	\$0	\$0	\$0	\$55,000
40164	MCS Vehicle	\$0	\$0	\$0	\$28,533	\$0	\$0
40534	Admin Pool Vehicle	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$120,000	\$0	\$88,169	\$0	\$55,000
<b>Total - ECONOMIC SERVICES</b>		\$0	\$120,000	\$0	\$88,169	\$0	\$55,000
<b>Total - PLANT AND EQUIPMENT</b>		\$0	\$787,000	\$0	\$470,637	\$0	\$699,500

**Shire of Gnowangerup**

G/L JOB		PREVIOUS YEAR		CURRENT YEAR		ADOPTED BUDGET	
		BUDGET		PERIOD 12		2020-21	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		2019-20		30 JUNE 2020		2020-21	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>ROAD INFRASTRUCTURE CAPITAL</b>							
<b>ROAD CONSTRUCTION</b>							
38014	<b>Roads To Recovery Projects</b>						
38014	RR005	\$0	\$96,891	\$0	\$99,464	\$0	\$0
38014	RR010	\$0	\$80,000	\$0	\$75,938	\$0	\$0
38014	RR012	\$0	\$61,000	\$0	\$52,755	\$0	\$0
38014	RR017	\$0	\$36,000	\$0	\$40,039	\$0	\$0
38014	RR074	\$0	\$119,000	\$0	\$0	\$0	\$128,474
38014	RR100	\$0	\$0	\$0	\$124,696	\$0	\$134,526
38014	RR105	\$0	\$0	\$0	\$0	\$0	\$129,891
38004	<b>Regional Road Group Projects</b>						
38004	RG002	\$0	\$192,000	\$0	\$211,894	\$0	\$0
38004	RG003	\$0	\$138,000	\$0	\$141,143	\$0	\$22,000
38004	RG14	\$0	\$0	\$0	\$0	\$0	\$540,000
38004	RG055	\$0	\$0	\$0	\$0	\$0	\$0
38004	RG146	\$0	\$130,000	\$0	\$136,471	\$0	\$263,000
<b>Commonwealth Local Roads Community infrastructure Program</b>							
New	Various Projects						
		\$0	\$0	\$0	\$0	\$0	\$429,708
<b>Municipal Road Construction Projects</b>							
38104	<b>Road Reseals</b>						
38104	RS002	\$0	\$0	\$0	\$0	\$0	\$0
38104	RS003	\$0	\$120,011	\$0	\$111,393	\$0	\$0
38104	RS005	\$0	\$0	\$0	\$0	\$0	\$109,203
38104	RS008	\$0	\$0	\$0	\$0	\$0	\$102,785
38104	RS010	\$0	\$0	\$0	\$0	\$0	\$96,731
38104	RS018	\$0	\$35,814	\$0	\$46,694	\$0	\$0
38104	RS019	\$0	\$20,000	\$0	\$17,457	\$0	\$0
38104	RS020	\$0	\$7,950	\$0	\$0	\$0	\$0
38104	RS025	\$0	\$0	\$0	\$0	\$0	\$43,292
38104	RS026	\$0	\$0	\$0	\$0	\$0	\$105,582
38104	RS034	\$0	\$16,725	\$0	\$16,715	\$0	\$0
38104	RS036	\$0	\$18,232	\$0	\$16,823	\$0	\$0
38104	RS045	\$0	\$5,240	\$0	\$2,078	\$0	\$0
38104	RS046	\$0	\$50,100	\$0	\$24,123	\$0	\$0
38104	RS047	\$0	\$9,450	\$0	\$6,649	\$0	\$0
38104	RS300	\$0	\$12,339	\$0	\$12,077	\$0	\$0
38094	<b>Council Road Program</b>						
38094	RC146	\$0	\$0	\$0	\$93	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$1,374,436	\$0	\$1,373,802	\$0	\$2,105,192
<b>Total - ROADS</b>		\$0	\$1,374,436	\$0	\$1,373,802	\$0	\$2,105,192
<b>Total - INFRASTRUCTURE ASSETS ROADS</b>		\$0	\$1,374,436	\$0	\$1,373,802	\$0	\$2,105,192

*Shire of Gnowangerup*

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

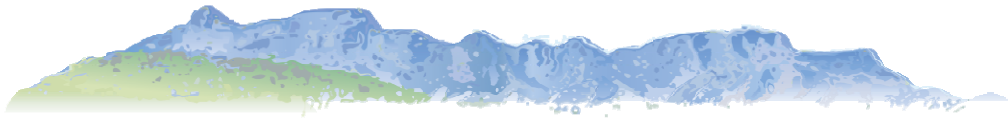
G/L	JOB		PREVIOUS YEAR BUDGET 2019-20		CURRENT YEAR PERIOD 12 30 JUNE 2020		ADOPTED BUDGET 2020-21	
			Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>FOOTPATHS</b>								
38304	PC01	Footpath Construction/Renewal	\$0	\$5,000	\$0	\$0	\$0	\$5,000
		<b>Sub Total - CAPITAL WORKS</b>	\$0	\$5,000	\$0	\$0	\$0	\$5,000
		<b>Total - TRANSPORT - FOOTPATHS</b>	\$0	\$5,000	\$0	\$0	\$0	\$5,000
		<b>Total - FOOTPATH ASSETS</b>	\$0	\$5,000	\$0	\$0	\$0	\$5,000
<b>AIRPORT</b>								
43004		Airstrip Capital Improvements	\$0	\$0	\$0	\$0	\$0	\$55,250
		<b>Sub Total - CAPITAL WORKS</b>	\$0	\$0	\$0	\$0	\$0	\$55,250
		<b>Total - TRANSPORT - AERODROMES</b>	\$0	\$0	\$0	\$0	\$0	\$55,250
		<b>Total - AERODROME ASSETS</b>	\$0	\$0	\$0	\$0	\$0	\$55,250
<b>DRAINAGE</b>								
38404		Drainage Renewals	\$0	\$9,000	\$0	\$0	\$0	\$5,000
		<b>Sub Total - CAPITAL WORKS</b>	\$0	\$9,000	\$0	\$0	\$0	\$5,000
		<b>Total - TRANSPORT - DRAINAGE</b>	\$0	\$9,000	\$0	\$0	\$0	\$5,000
		<b>Total - DRAINAGE ASSETS</b>	\$0	\$9,000	\$0	\$0	\$0	\$5,000
<b>SEWERAGE</b>								
26014		Ongerup Waste Water Ponds	\$0	\$10,000	\$0	\$0	\$0	\$0
		<b>Sub Total - CAPITAL WORKS</b>	\$0	\$10,000	\$0	\$0	\$0	\$0
		<b>Total - COMMUNITY AMENITIES - SEWERAGE</b>	\$0	\$10,000	\$0	\$0	\$0	\$0
		<b>Total - SEWERAGE ASSETS</b>	\$0	\$10,000	\$0	\$0	\$0	\$0
<b>PARKS &amp; OVALS</b>								
33174		Community Park Capital	\$0	\$5,570	\$0	\$0	\$0	\$0
33254		Playground Gnp Sports Complex	\$0	\$0	\$0	\$0	\$0	\$58,810
		<b>Sub Total - CAPITAL WORKS</b>	\$0	\$5,570	\$0	\$0	\$0	\$58,810
		<b>Total - PARKS &amp; OVALS</b>	\$0	\$5,570	\$0	\$0	\$0	\$58,810
		<b>Total - INFRASTRUCTURE ASSETS - PARKS &amp; OVALS</b>	\$0	\$5,570	\$0	\$0	\$0	\$58,810
<b>INFRASTRUCTURE - SOLID WASTE</b>								
<b>COMMUNITY AMENITIES</b>								
24004		Ongerup Landfill	\$0	\$100,000	\$0	\$99,586	\$0	\$0
24014		Borden Landfill & Transfer Station Construction	\$0	\$100,000	\$0	\$67,513	\$0	\$0
24024		Gnp Landfill Site	\$0	\$108,000	\$0	\$109,082	\$0	\$0
		<b>Sub Total - CAPITAL WORKS</b>	\$0	\$308,000	\$0	\$276,181	\$0	\$0
		<b>Total - COMMUNITY AMENITIES</b>	\$0	\$308,000	\$0	\$276,181	\$0	\$0
		<b>Total - INFRASTRUCTURE ASSETS - SOLID WASTE</b>	\$0	\$308,000	\$0	\$276,181	\$0	\$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 2019-20		CURRENT YEAR PERIOD 12 30 JUNE 2020		ADOPTED BUDGET 2020-21	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>INFRASTRUCTURE OTHER</b>							
<b>COMMUNITY AMENITIES</b>							
30104	Gnp Cemetery Project	\$0	\$0	\$0	\$0	\$0	\$68,157
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$0	\$0	\$0	\$0	\$68,157
	<b>Total - COMMUNITY AMENITIES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$68,157</b>
<b>INFRASTRUCTURE OTHER</b>							
<b>RECREATION &amp; CULTURE</b>							
32304	Swimming Pool Shade Structures	\$0	\$30,000	\$0	\$29,416	\$0	\$0
36104	Heritage Trail Extension	\$0	\$20,000	\$0	\$0	\$0	\$20,000
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$50,000	\$0	\$29,416	\$0	\$20,000
	<b>Total - RECREATION &amp; CULTURE</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$29,416</b>	<b>\$0</b>	<b>\$20,000</b>
<b>INFRASTRUCTURE OTHER</b>							
<b>TRANSPORT</b>							
39054	Depot Fencing Renewal	\$0	\$0	\$0	\$0	\$0	\$12,500
39034	Depot Adblue Storage Tank	\$0	\$0	\$0	\$0	\$0	\$16,130
39064	Gnp Precinct Renewal Project	\$0	\$0	\$0	\$0	\$0	\$107,123
39074	Stirlings/Borden Streetscape Project	\$0	\$0	\$0	\$0	\$0	\$61,564
39084	Ongerup Streetscape and Signage Works	\$0	\$0	\$0	\$0	\$0	\$85,100
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$0	\$0	\$0	\$0	\$282,417
	<b>Total - TRANSPORT</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$282,417</b>
<b>INFRASTRUCTURE OTHER</b>							
<b>ECONOMIC SERVICES</b>							
51044	Formby Road Bore Tank Capital	\$0	\$0	\$0	\$33,370	\$0	\$0
51054	Highdenup Road Bore Tank Capital	\$0	\$0	\$0	\$19,266	\$0	\$0
51064	Airport Dam Upgrade	\$0	\$0	\$0	\$0	\$0	\$205,000
51074	Toompup Dam Renewal	\$0	\$0	\$0	\$0	\$0	\$115,000
51084	Magitup Dam Renewal	\$0	\$0	\$0	\$0	\$0	\$84,000
51094	Gnowangerup Depot Water Harvesting project	\$0	\$0	\$0	\$0	\$0	\$34,500
51104	Amelup Potable Water Supply & Firefighting Tank	\$0	\$0	\$0	\$0	\$0	\$25,322
46024	Caravan Park Other Infrastructure	\$0	\$5,000	\$0	\$0	\$0	\$5,000
46014	Street Banners & Banner Poles	\$0	\$3,000	\$0	\$0	\$0	\$0
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$8,000	\$0	\$52,636	\$0	\$468,822
	<b>Total - ECONOMIC SERVICES</b>	<b>\$0</b>	<b>\$8,000</b>	<b>\$0</b>	<b>\$52,636</b>	<b>\$0</b>	<b>\$468,822</b>
	<b>Total - INFRASTRUCTURE ASSETS - OTHER</b>	<b>\$0</b>	<b>\$58,000</b>	<b>\$0</b>	<b>\$82,052</b>	<b>\$0</b>	<b>\$839,396</b>
	<b>GRAND TOTALS</b>	<b>(\$7,818,398)</b>	<b>\$9,629,927</b>	<b>(\$10,605,692)</b>	<b>\$8,263,211</b>	<b>(\$8,396,688)</b>	<b>\$10,450,129</b>

*Heart of the Stirlings*



**SHIRE OF GNOWANGERUP**

**SCHEDULE OF FEES AND CHARGES**

**2020 - 2021**

## SCHEDULE OF FEES AND CHARGES 2020-2021

Description of Fee/Charge	Basis of Fee	GST	2020/21 TOTAL AMOUNT (Includes GST, where applicable)
<b>General Purpose Funding</b>			
<b>Rate Revenue General</b>			
Rate Enquiry Fee (including Orders & Requisitions)	Council	N	175.00
Rates Enquiry only	Council	N	60.00
Rating enquiries not of a general nature requiring research (per hour)	Council	N	57.75
Administration Fee - Rate Instalments (per notice excluding first notice)	Council	Y	12.95
Copy of Rates Notice owner only per notice excluding first notice	Council	Y	5.85
Legal Fee incurred in Rate debt collection	Council	N	at cost
Dishonoured cheque fee	Council	N	10.75
<b>Governance</b>			
<b>Other Governance</b>			
Sale of Electoral Rolls	Council	N	60.25
Sale of Council Agendas AND Minutes (per annum)	Council	N	180.85
Sale of Council Minutes OR Agenda (per copy)	Council	N	at cost
Sale of Annual Report OR Budget	Council	N	18.00
Copies of Maps			
- Cadastral A4 size	Council	Y	2.45
- Cadastral A3 size	Council	Y	6.00
Freedom of Information			
- Application Fee (for an application of a non-personal information)	FOI Regs 1993	N	30.00
- Charge for time taken by staff dealing with the application (per hour, or pro rata for part of an hour)	FOI Regs 1993	N	30.00
- Charge for access time supervised by Staff (per hour, or pro rata for part of an hour) Plus the actual additional cost to the agency of any special arrangements (hire of facilities or equipment)	FOI Regs 1993	N	30.00
- Charges for Photocopying staff time (per hour, or pro rata for part of an hour)	FOI Regs 1993	N	30.00
- Charges for Photocopying per copy	FOI Regs 1993	N	0.20
- Charges for time taken by staff transcribing information from a tap or other device. (per hour, or pro rata for part of an hour)	FOI Regs 1993	N	30.00
- Charges for duplicating a tape, film or computer information	FOI Regs 1993	N	actual cost
- Charge for delivery, packaging and postage	FOI Regs 1993	N	actual cost
Sale of Council Tie	Council	Y	12.65
Sale of Council Scarf	Council	Y	12.65
Enquiries not of a general nature requiring research (per hour)	Council	Y	66.85
Admin Fee for Sub contracting Shire Contractors to External parties	Council	Y	contractor fee + 10% + GST
<b>Law, Order &amp; Public Safety</b>			
<b>Fire Prevention</b>			
Infringement Notices - Issuing of Final Demand	AGR Amendment Regs 2018	N	24.10
Works Costs Recoverable under the Bush Fires Act	Council	Y	at cost + GST
<b>Animal and Ranger Control</b>			
Dog Registration Fees (Statutory)			
- Dog/Bitch Unsterilised 1 year	Dog Regs 2013	N	50.00
- Dog/Bitch Unsterilised 3 years	Dog Regs 2013	N	120.00
- Dog/Bitch Unsterilised for its lifetime	Dog Regs 2013	N	250.00
- Dog/Bitch Sterilised 1 year	Dog Regs 2013	N	20.00
- Dog/Bitch Sterilised 3 years	Dog Regs 2013	N	42.50
- Dog/Bitch Sterilised for its lifetime	Dog Regs 2013	N	100.00
- Dangerous Dog 1 year	Dog Regs 2013	N	50.00
Pensioners are granted a 50% concession on above fees			
- Working Dog Unsterilised - 1 year (25% of standard fee)	S. 15(5) Dog Act 1976	N	12.50
- Working Dog Unsterilised - 3 years (25% of standard fee)	S. 15(5) Dog Act 1976	N	30.00
- Working Dog Sterilised - 1 year (25% of standard fee)	S. 15(5) Dog Act 1976	N	5.00
- Working Dog Sterilised - 3 years (25% of standard fee)	S. 15(5) Dog Act 1976	N	10.63
Registration of Dog kept in an approved kennel establishment licensed under s. 27 (per establishment)	Dog Regs 2013	N	200.00
Application to Keep More than Two Dogs	Council	N	53.00
Dog Impounding Fee (first impoundment)	Council	N	90.00
Dog Impounding Fee (second offence in same year)	Council	N	108.00
Sustenance fee of Dog in Pound (per day)	Council	N	32.00
Cat Registration Fees (Statutory)			
- Cat Sterilised - registered between 31 May and 31 October	Cat Regs 2012	N	10.00
- Cat Sterilised - 1 year	Cat Regs 2012	N	20.00

- Cat Sterilised - 3 years	Cat Regs 2012	N	42.50
- Cat Sterilised - Lifetime	Cat Regs 2012	N	100.00
- Application to Breed Cats (per breeding male or female cat)	Cat Regs 2012	N	100.00
Pensioners are granted a 50% concession on above fees			
Cat Impounding Fee (first impoundment)	Council	N	53.00
Cat Impounding Fee (second and subsequent impoundments)	Council	N	90.00
Cat Sustenance Fee (per day)	Council	N	32.00
Cat Trap Bond	WA Contract Ranger Services	N	100.00
Kennel Licence Fees	Council	N	211.75
Impounding Fees (other than dogs or cats)	Council	N	43.00
Sustenance Fees (other than dogs and cats)	Council	N	11.00
Animal destruction fee	Council	Y	118.75
Ranger Services - after hours callout	Council	Y	175.75
Microchipping	WA Contract Ranger Services	N	56.50
Microchipping - Pensioner concession	WA Contract Ranger Services	N	51.50
Impounding Fees for vehicle	Council	Y	118.75
Storage of vehicle (per day)	Council	Y	22.95
Towing fee for vehicle (at cost)	Council	Y	at cost + GST
<b>Health</b>			
<b>Preventative Services - Administration &amp; Inspection</b>			
Hawkers Licenses (per annum)	Council	Y	117.25
Itinerant Vendors License - 3 Inspections (per annum)	Council	Y	117.25
Food Act 2008 (s110(3)) Registration (initial application)	Council	N	100.00
Food Premises - Annual Inspection Fee	Council	Y	50.00
Notification of a Food Business	Food Regulations 2009	N	74.00
Application for a Food Business	Food Regulations 2009	N	225.00
Non-Residential Water Sampling	Council	Y	58.50
Liquor Licensing Application & Inspection	Council	Y	58.50
Lodging Houses - Annual Inspection	Council	Y	58.50
Public Building Certificate of Approval	Health (Public Building) Regs 1992	N	750.00
Commercial Stallholders Permit	Council	Y	117.25
Commercial Stallholder Daily Charge	Council	Y	25.35
Community Group Stallholder Daily Charge	Council	Y	0.00
<b>Community Amenities</b>			
<b>Sanitation - Household Refuse</b>			
Rubbish Collection - 1 x 240 litre Sulo Bin	Council	N	93.00
Recycling Service	Council	N	94.00
Commercial Waste Tipping Fee (per cubic metre)	Council	Y	111.45
Swipe Card (Refuse Site) Replacement Fee	Council	Y	23.00
<b>Sewerage</b>			
Cleaning Septic Tanks	Council	Y	559.00
Cleaning Septic Tanks Mileage Outside of Shire (per kilometre ex Gnowangerup Depot)	Council	Y	2.95
Oil deposit at depot excluding cooking oil (per litre)	Council	Y	0.20
Cleaning of Grease Traps - once off	Council	Y	106.35
Contractual Cleaning of Grease Traps - small	Council	Y	65.85
Contractual Cleaning of Grease Traps - large	Council	Y	91.15
Receiving of septic waste from outside the Shire at the Gnowangerup liquid waste facility (per litre)	Council	Y	0.10
Application for the Approval of an Apparatus with a Local Government Report	Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regs 1974		66.00
Application for the Approval of an Apparatus (for the treatment of sewage and disposal of effluent and liquid waste)	Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regs 1974	N	118.00
Permit to Use Apparatus (for the treatment of sewage and disposal of effluent and liquid waste)	Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regs 1974	N	118.00
Site inspections	As Above	N	118.00

<b>Local Government Planning Charges</b>			
<b>Maximum fees for certain planning services</b>			
(5a) Determining an application to amend or cancel development approval	Planning & Dev Regs 2009 Schedule 2	N	\$ 295.00
<b>Part 1 - Maximum fixed fees</b>			
(1) Determining a development application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of the development is -			
a) Not more than \$50000	Planning & Dev Regs 2009	N	147.00
b) more than \$50,000 but not more than \$500,000	Planning & Dev Regs 2009	N	0.32% of estimated cost of development
c) more than \$500,000 but not more than \$2.5million	Planning & Dev Regs 2009	N	\$1,700 + 0.257% for every \$1 in excess of \$500,000
d) more than \$2.5million but not more than \$5million	Planning & Dev Regs 2009	N	\$7,161 + 0.206% for every \$1 in excess of \$2.5m
e) more than \$5million but not more than \$21.5million	Planning & Dev Regs 2009	N	\$12,633 + 0.123% for every \$1 in excess of \$5m
f) more than \$21.5million	Planning & Dev Regs 2009	N	34196.00
(2) Determining a development application (other than an extractive industry) where the development has commenced or been carried out	Planning & Dev Regs 2009	N	The fee in item (1) plus, by way of penalty, twice that fee
Determine an application to amend or cancel development approval	Planning & Dev Regs 2009	N	295.00
(3) Determining a development application for an extractive industry where the development has not commenced or been carried out	Planning & Dev Regs 2009	N	739.00
(4) Determining a development application for an extractive industry where the development has commenced or been carried out	Planning & Dev Regs 2009	N	The fee in item (3) plus, by way of penalty, twice that fee
(5) Providing a subdivision clearance for: (a) not more than 5 lots	Planning & Dev Regs 2009	N	\$73.00 per lot
(b) more than 5 lots but not more than 195 lots	Planning & Dev Regs 2009	N	\$73.00 per lot for the first 5 lots and then \$35.00 per lot
(c) more than 195 lots	Planning & Dev Regs 2009	N	7393.00
(6) Determining an initial application for approval of a home occupation where the home occupation has not commenced	Planning & Dev Regs 2009	N	222.00
(7) Determining an initial application for approval of a home occupation where the home occupation has commenced	Planning & Dev Regs 2009	N	The fee in item (6) plus, by way of penalty, twice that fee
(8) Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires	Planning & Dev Regs 2009	N	73.00
(9) Determining an application for the renewal of an approval of home occupation where the application is made after the approval has expired	Planning & Dev Regs 2009	N	The fee in item (8) plus, by way of penalty, twice that fee
(10) Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item (1) does not apply, where the change or the alteration, extension or change has not commenced or been carried out	Planning & Dev Regs 2009	N	295.00
(11) Determining an application for change of use or for alteration or extension or change of a non-conforming use to which item (2) does not apply, where the change or the alteration, extension or change has commenced or been carried out	Planning & Dev Regs 2009	N	The fee in item (10) plus, by way of penalty, twice that fee
(12) Providing a zoning certificate	Planning & Dev Regs 2009	N	73.00
(13) Replying to a property settlement questionnaire	Planning & Dev Regs 2009	N	73.00
(14) Planning written planning advice	Planning & Dev Regs 2009	N	73.00
<b>Part 2 - Scheme Amendments &amp; Structure Plans</b>			
Shire Planner (per hour)	Planning & Dev Regs 2009	N	88.00
Other professional staff e.g. Environmental Health Officer (per hour)	Planning & Dev Regs 2009	N	36.85
Secretary/Administrative Clerk (per hour)	Planning & Dev Regs 2009	N	30.20
<b>Other Town Planning Fees and Charges</b>			
Copy of Scheme	Council	Y	29.35
Directional Signs	Council	Y	at cost plus GST
Assessment of Caravan Rigid Annexes	Council	N	107.00
Rural Number Application	Council	Y	57.70



Gate Permit Application	Council	Y	63.00
Gate Permit Renewal	Council	Y	63.00
<b>Other Community Amenities</b>			
Cemeteries			
Burials - 2.1 depth			
- Interment (no prior reservation)	Council	Y	1094.00
- Interment (with prior reservation)	Council	Y	1040.75
- Interment (child)	Council	Y	719.25
Extra Charges			
- Interment on a Saturday, Sunday or Public Holiday	Council	Y	445.75
- Exhumation of Grave to be completed by Metro Cemetery Board	Council	Y	at cost plus GST
- Re-opening of Grave for second interment	Council	Y	906.65
- Grant of Right of Burial	Council	Y	53.25
- Use of excavator (if required to dig grave)	Council	Y	at cost plus GST
Interment of Ashes			
- Interment of Ashes into Niche Wall single (plus cost of plaque)	Council	Y	168.65
- Interment of Ashes into Niche Wall double (plus cost of plaque)	Council	Y	223.75
- Grant of Right for interment in Niche Wall	Council	Y	53.25
- Interment of Ashes into gravesite	Council	Y	144.65
- Registration of Ashes interred into existing grave	Council	Y	30.50
- Transfer of Ashes (plus cost of plaque if required)	Council	Y	102.85
- Removal of Ashes from Cemetery to authorised family member	Council	Y	95.75
Miscellaneous Fees			
- Funeral Directors Annual Licence Fee	Council	Y	234.00
- Single Funeral Permit	Council	Y	78.25
- Monumental Masons Annual Licence Fee	Council	Y	102.85
- Single Monument Permit	Council	Y	60.45
- Copy of Grant of Right of Burial	Council	Y	25.85
- Renewal of Grant of Right of Burial (original valid for 25yrs)	Council	Y	53.25
<b>Recreation &amp; Culture</b>			
<b>Public Halls &amp; Civic Centre</b>			
Hire of Public Hall FULL DAY	Council	Y	204.55
Hire of Public Hall HALF DAY	Council	Y	87.85
Hire of Public Hall Hourly Rate	Council	Y	17.65
Refundable Memorial Hall Hire Bond for Function with Alcohol	Council	N	260.00
Refundable Memorial Hall Hire Bond for Function without Alcohol	Council	N	56.00
Bond for Equipment Hire (Chairs and Trestle tables)	Council	N	205.00
Hire fee for Chairs (Per Day Per Chair)	Council	Y	0.75
Hire fee for Trestle Tables (Per table per day)	Council	Y	4.95
Bond for Hire of Lectern	Council	N	50.00
Hire of Lectern (per day)	Council	Y	30.00
<b>Swimming Areas</b>			
Family Season Ticket (2 Adults + 3 Children)	Council	Y	205.00
Adult Season Ticket	Council	Y	108.00
Child Season Ticket (Under 18 Yrs)	Council	Y	77.00
Adult Single Entry	Council	Y	4.65
Child Single Entry (Under 18 Yrs)	Council	Y	3.00
Senior Season Pass - Pensioner Concession	Council	Y	86.50
Senior Single Entry - Pensioner Concession	Council	Y	3.75
Adult Supervisor/Spectator Entry	Council	Y	0.00
Early Morning Swimming Swipe Card	Council	N	10.00
School Group including entry fee for accompanying teachers/parents	Council	Y	2.60
Gnowangerup Community Swimming Pool Facilitated Activity Costs	Council	Y	at cost plus GST
<b>Libraries</b>			
Bond for Library Item hire	Council	N	\$ 30.00
Administration fee for lost/damaged books	Council	Y	7.60
Administration fee for overdue book (6 weeks)	Council	Y	7.60
Replacement of lost book as per LISWA depreciated value basis	Council	Y	at cost plus GST
<b>Transport</b>			
<b>Traffic Control</b>			
Special Series Shire Number Plates D.O.T. Fee	Dept Transport	N	As per D.O.T. Fee
Special Series Shire Number Plates Gnowangerup Shire Fee	Council	Y	60.45
<b>Economic Services</b>			
<b>Tourism &amp; Area Promotion</b>			
Caravan Parks & Camping Grounds			

- Application/renewal of license (minimum): Based on long stay sites \$6 per site, short stay sites and sites in transit parks \$6 per site, camp sites \$3 per site, overflow sites \$1.50 per site	Caravan Parks & Camping Grounds Regs 1997	N	200.00
- Late renewal penalty	Caravan Parks & Camping Grounds Regs 1997	Y	22.00
- Temporary License (minimum): Based on long stay sites \$6 per site, short stay sites and sites in transit parks \$6 per site, camp sites \$3 per site, overflow sites \$1.50 per site	Caravan Parks & Camping Grounds Regs 1997	N	100.00
- License Transfer	Caravan Parks & Camping Grounds Regs 1997	N	100.00
<b>Building Control</b>			
Building Permits (certified) - Class 1 & 10 (minimum fee or 0.19% of value of work)	Building Regs 2012	N	105.00
Building Permits (certified) - Other Classes (minimum fee or 0.09% of value of work)	Building Regs 2012	N	105.00
Building Permits (uncertified) - All Classes (minimum fee or 0.32% of value of work)	Building Regs 2012	N	105.00
BCITF Levy (statutory) for > \$20,000 value of works	Building & Construction Industry Training Levy Act 1990	N	0.20% of value
BRB Levy (statutory) per licence	Building Commission	N	As legislated
Footpath/Kerb Deposit on Building Application	Council	N	1063.65
Footpath/Kerb Deposit on Demolition Application	Council	N	1063.65
Demolition Permit (per storey)	Building Regs 2012	N	105.00
Extension of Building or Demolition Permit	Building Regs 2012	N	105.00
Inspection of Pool enclosures 4 yearly (reg 53)	Building Regs 2012	N	57.45
<b>Economic Services (continued)</b>			
<b>Public Utility Services</b>			
Sale of Water from Standpipes (per kilolitre) minimum \$10 charge	Council	N	13.20
Standpipe Swipe Card	Council	Y	23.00
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			0.00
- 1 to 5 holes (inclusive)	Council	N	241.60
- 6 to 10 holes (inclusive)	Council	N	361.65
- 11 to 30 holes (inclusive)	Council	N	723.25
- 31 to 100 holes (inclusive)	Council	N	1330.30
- 101 holes and over	Council	N	1808.00
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			0.00
- Initial Fee	Council	Y	60.50
- Administration Fee	Council	Y	60.50
<b>Other Property &amp; Services</b>			
<b>Private Works</b>			
Plant & Machinery (Wet hire only) per hour	Council		
- Grader	Council	Y	at cost + 30% +GST
- Loader	Council	Y	at cost + 30% +GST
- Tip Truck	Council	Y	at cost + 30% +GST
- Small Truck (Dutro)	Council	Y	at cost + 30% +GST
- Pig Trailer	Council	Y	at cost + 30% +GST
- Prime Mover	Council	Y	at cost + 30% +GST
- Side Tipper	Council	Y	at cost + 30% +GST
- Low Loader	Council	Y	at cost + 30% +GST
- Roller	Council	Y	at cost + 30% +GST
- Tray Top Ute	Council	Y	at cost + 30% +GST
- John Deer Tractor	Council	Y	at cost + 30% +GST
- Trailers (per day)	Council	Y	at cost + 30% +GST
- Vibrating Plate Compactor (per day)	Council	Y	at cost + 30% +GST
- Cement Mixers (per day)	Council	Y	at cost + 30% +GST
- Sundry Plant Items	Council	Y	at cost + 30% +GST
Labour & Overheads (i.e. no machinery)	Council	Y	at cost + 30% +GST
<b>Bond for Equipment Hire</b>			
Mini Truck (Gardeners Truck)	Council	N	50.00
Backhoe	Council	N	50.00
Trailer	Council	N	30.00
Lawn Mower	Council	N	10.00
Whipper Sniper	Council	N	10.00
Chainsaw	Council	N	10.00
Mulch/Sand per cubic metre	Council	Y	23.80
Blue Metal (including sweepings) per cubic metre	Council	Y	34.00
Delivery Fee up to 3 cubic metres	Council	Y	23.80
Delivery Fee over 3 cubic metres	Council	Y	at cost + 30% + GST
Gravel ex Pit (per m3)	Council	Y	7.10

\* indicates statutory fee.