

2018-2019

SHIRE OF GNOWANGERUP

# ANNUAL BUDGET



*Heart of the Stirlings*



FOR THE YEAR ENDING 30 JUNE 2019

SHIRE OF GNOWANGERUP

**SHIRE OF GNOWANGERUP**  
**BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2019**

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**SHIRE'S VISION**

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

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30TH JUNE 2019**

**BY NATURE OR TYPE**

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	1	4,005,853	3,826,608	3,857,491
Operating grants, subsidies and contributions	9	746,003	1,466,396	863,103
Fees and charges	8	346,222	255,040	289,583
Interest earnings	10(a)	67,420	97,645	68,500
Other revenue	10(b)	3,453,703	7,941,350	6,079,291
		<u>8,619,201</u>	<u>13,587,039</u>	<u>11,157,968</u>
<b>Expenses</b>				
Employee costs		(2,157,672)	(2,382,318)	(2,276,669)
Materials and contracts		(5,503,216)	(9,542,471)	(8,182,912)
Utility charges		(173,500)	(152,816)	(169,080)
Depreciation on non-current assets	5	(2,985,960)	(2,692,057)	(2,480,475)
Interest expenses	10(d)	(56,054)	(47,263)	(52,271)
Insurance expenses		(211,068)	(169,375)	(220,083)
Other expenditure		(371,689)	(163,060)	(354,417)
		<u>(11,459,159)</u>	<u>(15,149,360)</u>	<u>(13,735,907)</u>
		<u>(2,839,958)</u>	<u>(1,562,321)</u>	<u>(2,577,939)</u>
Non-operating grants, subsidies and contributions	9	1,095,672	654,212	685,135
Loss on asset disposals	4(b)	0	(23,298)	0
<b>Net result</b>		<b>(1,744,286)</b>	<b>(931,407)</b>	<b>(1,892,804)</b>
<b>Other comprehensive income</b>				
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>(1,744,286)</b>	<b>(931,407)</b>	<b>(1,892,804)</b>

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

## FOR THE YEAR ENDED 30TH JUNE 2019

### BASIS OF PREPARATION

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

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

### 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 14 to the budget.

### 2017/18 ACTUAL BALANCES

Balances shown in this budget as 2017/18 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

### KEY TERMS AND DEFINITIONS - NATURE OR TYPE

#### REVENUES

##### RATES

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

##### SERVICE CHARGES

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

##### 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.

### REVENUES (CONTINUED)

#### FEES AND CHARGES

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

#### 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, rebates etc.

#### EXPENSES

##### EMPLOYEE COSTS

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

##### MATERIALS AND CONTRACTS

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

##### UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

##### INSURANCE

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

##### LOSS ON ASSET DISPOSAL

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

##### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

##### INTEREST EXPENSES

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

##### OTHER EXPENDITURE

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

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30TH JUNE 2019**

**BY PROGRAM**

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
<b>Revenue</b>	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		0	182	2,100
General purpose funding		4,569,139	5,128,821	4,447,986
Law, order, public safety		54,052	75,889	53,393
Health		300	395	300
Education and welfare		11,500	12,023	11,400
Housing		84,280	79,729	72,280
Community amenities		293,921	317,181	284,192
Recreation and culture		24,400	30,717	22,955
Transport		3,448,829	7,721,579	6,144,100
Economic services		12,372	15,524	10,932
Other property and services		120,408	204,998	108,330
		<b>8,619,201</b>	<b>13,587,038</b>	<b>11,157,968</b>
<b>Expenses excluding finance costs</b>	5,10(c),(e),(f)			
Governance		(1,102,041)	(677,481)	(988,233)
General purpose funding		(129,467)	(132,502)	(142,372)
Law, order, public safety		(340,336)	(280,370)	(311,336)
Health		(250,299)	(249,730)	(233,540)
Education and welfare		(26,524)	(15,828)	(22,709)
Housing		(56,914)	(56,816)	(48,629)
Community amenities		(598,782)	(526,696)	(511,465)
Recreation and culture		(1,694,532)	(1,569,509)	(1,390,887)
Transport		(6,646,343)	(10,969,852)	(9,760,863)
Economic services		(343,278)	(92,060)	(140,955)
Other property and services		(214,589)	(531,252)	(132,647)
		<b>(11,403,105)</b>	<b>(15,102,096)</b>	<b>(13,683,636)</b>
<b>Finance costs</b>	6, 10(d)			
General purpose funding		0	0	(5,000)
Housing		(16,874)	(16,874)	(16,874)
Community amenities		(221)	(1,071)	(1,078)
Recreation and culture		(26,959)	(29,318)	(29,319)
Transport		(12,000)	0	0
Economic services		0	0	0
		<b>(56,054)</b>	<b>(47,263)</b>	<b>(52,271)</b>
		<b>(2,839,958)</b>	<b>(1,562,321)</b>	<b>(2,577,939)</b>
Non-operating grants, subsidies and contributions	9	1,095,672	654,212	685,135
(Loss) on disposal of assets	4(b)	0	(23,298)	0
<b>Net result</b>		<b>(1,744,286)</b>	<b>(931,407)</b>	<b>(1,892,804)</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>(1,744,286)</b>	<b>(931,407)</b>	<b>(1,892,804)</b>

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

**FOR THE YEAR ENDED 30TH JUNE 2019**

**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.

<b>PROGRAM NAME</b>	<b>OBJECTIVE</b>	<b>ACTIVITIES</b>
<b>GOVERNANCE</b>	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.
<b>GENERAL PURPOSE FUNDING</b>	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.
<b>LAW, ORDER, PUBLIC SAFETY</b>	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.
<b>HEALTH</b>	To provide an operational framework for environmental and community health	Inspection of food outlets and their control, noise control and waste disposal compliance.
<b>EDUCATION AND WELFARE</b>	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.
<b>HOUSING</b>	To provide and maintain staff and other housing.	Provision and maintenance of staff and other housing.
<b>COMMUNITY AMENITIES</b>	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.
<b>RECREATION AND CULTURE</b>	To establish and effectively manage infrastructure and resources which will help the social well being of the community.	Maintenance of public halls, civic centres, swimming pool, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library and other cultural facilities.
<b>TRANSPORT</b>	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.
<b>ECONOMIC SERVICES</b>	To help promote the Shire and its economic well being.	Tourism and area promotion including maintenance and operation of the caravan park. Provision of rural services including weed control, vermin control and standpipes. Building control services.
<b>OTHER PROPERTY AND SERVICES</b>	To monitor and control Shire's overheads operating accounts.	Private works operation, plant repair and operation costs and engineering operating costs, administration costs allocated, and other unclassified works and services.

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30TH JUNE 2019**

**BY NATURE OR TYPE**

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		4,005,853	3,824,530	3,826,158
Operating grants, subsidies and contributions		746,003	1,216,395	1,538,103
Fees and charges		346,222	255,040	289,583
Interest earnings		67,420	97,645	68,500
Goods and services tax		109,879	190,185	53,132
Other revenue		5,591,971	6,759,853	6,079,291
		10,867,348	12,343,648	11,854,767
<b>Payments</b>				
Employee costs		(2,110,373)	(2,319,985)	(2,228,555)
Materials and contracts		(5,497,574)	(9,284,124)	(8,333,083)
Utility charges		(173,500)	(152,816)	(169,080)
Interest expenses		(56,054)	(47,263)	(52,271)
Insurance expenses		(211,068)	(169,375)	(220,083)
Goods and services tax		0	(300,000)	(55,171)
Other expenditure		(371,689)	(163,060)	(354,417)
		(8,420,258)	(12,436,623)	(11,412,660)
<b>Net cash provided by (used in) operating activities</b>	3	2,447,090	(92,975)	442,107
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	4(a)	(2,201,930)	(694,827)	(938,439)
Payments for construction of infrastructure	4(a)	(1,377,239)	(1,275,243)	(1,341,535)
Non-operating grants, subsidies and contributions used for the development of assets	9	1,095,672	654,212	685,135
Proceeds from sale of plant & equipment	4(b)	223,000	77,809	142,000
<b>Net cash provided by (used in) investing activities</b>		(2,260,497)	(1,238,049)	(1,452,839)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	6	(1,163,539)	(163,109)	(163,109)
Proceeds from self supporting loans	6(a)	27,433	0	26,352
Proceeds from new borrowings	6(b)	367,500	1,000,010	0
<b>Net cash provided by (used in) financing activities</b>		(768,606)	836,901	(136,757)
<b>Net increase (decrease) in cash held</b>		(582,013)	(494,123)	(1,147,489)
Cash at beginning of year		2,579,916	3,074,039	3,074,039
<b>Cash and cash equivalents at the end of the year</b>	3	<b>1,997,903</b>	<b>2,579,916</b>	<b>1,926,551</b>

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

**RATES SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2019**

**BY REPORTING PROGRAM**

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	2	2,248,000	1,552,914	1,648,385
		2,248,000	1,552,914	1,648,385
<b>Revenue from operating activities (excluding rates)</b>				
Governance		0	182	2,100
General purpose funding		771,744	1,511,111	829,414
Law, order, public safety		54,052	75,889	53,393
Health		300	395	300
Education and welfare		11,500	12,023	11,400
Housing		84,280	79,729	72,280
Community amenities		293,921	317,181	284,192
Recreation and culture		24,400	30,717	22,955
Transport		3,448,829	7,721,579	6,144,100
Economic services		12,372	15,524	10,932
Other property and services		120,408	204,998	108,330
		4,821,806	9,969,328	7,539,396
<b>Expenditure from operating activities</b>				
Governance		(1,102,041)	(677,481)	(988,233)
General purpose funding		(129,467)	(132,502)	(147,372)
Law, order, public safety		(340,336)	(280,370)	(311,336)
Health		(250,299)	(249,730)	(233,540)
Education and welfare		(26,524)	(15,828)	(22,709)
Housing		(73,788)	(73,690)	(65,503)
Community amenities		(599,003)	(527,767)	(512,543)
Recreation and culture		(1,721,491)	(1,598,827)	(1,420,206)
Transport		(6,658,343)	(10,993,150)	(9,760,863)
Economic services		(343,278)	(92,060)	(140,955)
Other property and services		(214,589)	(531,252)	(132,647)
		(11,459,159)	(15,172,657)	(13,735,907)
<b>Operating activities excluded from budget</b>				
Loss on disposal of assets	4(b)	0	23,298	0
Depreciation on assets	5	2,985,960	2,692,057	2,480,475
Movement in employee benefit provisions (non-current)		47,299	60,430	47,144
<b>Amount attributable to operating activities</b>		(1,356,094)	(874,630)	(2,020,507)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	9	1,095,672	654,212	685,135
Purchase property, plant and equipment	4(a)	(2,201,930)	(694,827)	(938,439)
Purchase and construction of infrastructure	4(a)	(1,377,239)	(1,275,243)	(1,341,535)
Proceeds from disposal of assets	4(a)	223,000	77,809	142,000
<b>Amount attributable to investing activities</b>		(2,260,497)	(1,238,049)	(1,452,839)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(1,163,539)	(163,109)	(163,109)
Proceeds from new borrowings	6(b)	367,500	1,000,010	0
Proceeds from self supporting loans	6(a)	27,433	0	26,352
Transfers to cash backed reserves (restricted assets)	7(a)	(202,500)	(331,600)	(516,057)
Transfers from cash backed reserves (restricted assets)	7(a)	790,302	237,668	507,588
<b>Amount attributable to financing activities</b>		(180,804)	742,969	(145,226)
<b>Budgeted deficiency before general rates</b>		(3,797,395)	(1,369,710)	(3,618,572)
<b>Estimated amount to be raised from general rates</b>	1	3,797,395	3,617,710	3,618,572
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2	<b>0</b>	<b>2,248,000</b>	<b>0</b>

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



**RATES SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2019**

**BY NATURE OR TYPE**

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>				
	2	2,248,000	1,552,914	1,648,385
		2,248,000	1,552,914	1,648,385
<b>Revenue from operating activities (excluding rates)</b>				
Specified area rates	1(c)	208,458	208,898	238,919
Operating grants, subsidies and contributions	9	746,003	1,466,396	863,103
Fees and charges	8	346,222	255,040	289,583
Interest earnings	10(a)	67,420	97,645	68,500
Other revenue	10(b)	3,453,703	7,941,350	6,079,291
		4,821,806	9,969,329	7,539,396
<b>Expenditure from operating activities</b>				
Employee costs		(2,157,672)	(2,382,318)	(2,276,669)
Materials and contracts		(5,503,216)	(9,542,471)	(8,182,912)
Utility charges		(173,500)	(152,816)	(169,080)
Depreciation on non-current assets	5	(2,985,960)	(2,692,057)	(2,480,475)
Interest expenses	10(d)	(56,054)	(47,263)	(52,271)
Insurance expenses		(211,068)	(169,375)	(220,083)
Other expenditure		(371,689)	(163,060)	(354,417)
Loss on asset disposals	4(b)	0	(23,298)	0
		(11,459,159)	(15,172,658)	(13,735,907)
<b>Operating activities excluded from budget</b>				
Loss on disposal of assets	4(b)	0	23,298	0
Depreciation on assets	5	2,985,960	2,692,057	2,480,475
Movement in employee benefit provisions (non-current)		47,299	60,430	47,144
<b>Amount attributable to operating activities</b>		(1,356,094)	(874,630)	(2,020,507)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	9	1,095,672	654,212	685,135
Purchase property, plant and equipment	4(a)	(2,201,930)	(694,827)	(938,439)
Purchase and construction of infrastructure	4(a)	(1,377,239)	(1,275,243)	(1,341,535)
Proceeds from disposal of assets	4(b)	223,000	77,809	142,000
<b>Amount attributable to investing activities</b>		(2,260,497)	(1,238,049)	(1,452,839)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(1,163,539)	(163,109)	(163,109)
Proceeds from new borrowings	6	367,500	1,000,010	0
Proceeds from self supporting loans	6(a)	27,433	0	26,352
Transfers to cash backed reserves (restricted assets)	7(a)	(202,500)	(331,600)	(516,057)
Transfers from cash backed reserves (restricted assets)	7(a)	790,302	237,668	507,588
<b>Amount attributable to financing activities</b>		(180,804)	742,969	(145,226)
<b>Budgeted deficiency before general rates</b>		(3,797,395)	(1,369,710)	(3,618,572)
<b>Estimated amount to be raised from general rates</b>	1	3,797,395	3,617,710	3,618,572
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2	<b>0</b>	<b>2,248,000</b>	<b>0</b>

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



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

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2018/19 Budgeted rate revenue	2018/19 Budgeted interim rates	2018/19 Budgeted back rates	2018/19 Budgeted total revenue	2017/18 Actual Revenue
	\$		\$	\$	\$	\$	\$	\$
<b>Uniform General rate</b>								
<u>Gross Rental Values</u>								
GRV - Residential	0.151769	318	2,721,980	413,112	0	0	413,112	392,702
GRV - Commercial	0.151769	27	409,602	62,165	0	0	62,165	78,693
GRV - Industrial	0.151769	17	185,266	28,118	0	0	28,118	27,606
GRV - Amelup Tourism	0.151769	4	114,660	17,402	0	0	17,402	19,973
<u>Unimproved Values</u>								
UV - Rural	0.011010	352	287,834,015	3,169,049	0	0	3,169,049	3,018,758
UV - Mining	0.011010	0	0	0	0	0	0	0
<b>Sub-Totals</b>		718	291,265,523	3,689,846	0	0	3,689,846	3,537,732
<b>Minimum</b>								
	\$							
<b>Minimum payment</b>								
<u>Gross Rental Values</u>								
GRV - Residential	750	99	179,843	74,250	0	0	74,250	54,978
GRV - Commercial	750	22	35,767	16,500	0	0	16,500	9,996
GRV - Industrial	750	9	14,733	6,750	0	0	6,750	6,426
GRV - Amelup Tourism	750	1	4,160	750	0	0	750	714
<u>Unimproved Values</u>								
UV - Rural	750	20	724,685	15,000	0	0	15,000	14,280
UV - Mining	750	4	84,510	3,000	0	0	3,000	3,570
<b>Sub-Totals</b>		155	1,043,698	116,250	0	0	116,250	89,964
		873	292,309,221	3,806,096	0	0	3,806,096	3,627,696
Discounts/concessions (Refer note 1(e))							(8,701)	(9,986)
<b>Total amount raised from general rates</b>							3,797,395	3,617,710
Specified area rates (Refer note 1(c))							208,458	208,898
<b>Total rates</b>							4,005,853	3,826,608

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 2018/19 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 rate(s) has|have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

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

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	04-10-2018	0	0.00%	11.00%
<b>Option two</b>				
Instalment 1	04-10-2018	0	5.50%	11.00%
Instalment 2	04-12-2018	10	5.50%	11.00%
Instalment 3	04-02-2019	10	5.50%	11.00%
Instalment 4	04-04-2019	10	5.50%	11.00%

	2018/19 Budget revenue	2017/18 Actual
	\$	\$
Instalment plan admin charge revenue	4,500	4,740
Instalment plan interest earned	11,500	12,014
Pensioner Deferred Interest	920	916
Unpaid rates and service charge interest earned	13,000	22,428
	29,920	40,098

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

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

	Basis of valuation	Rate in	Rateable value	2018/19 Budgeted specified area rate revenue	2018/19 Interim specified area rate revenue	2018/19 Back specified area rate revenue	2018/19 Total specified area rate revenue	2017/18 Actual revenue
<b>Specified area rate</b>								
Gnp Sporting Complex	GRV	0.0038	2,748,039	10,522	0	0	10,522	10,531
Gnp Sporting Complex	UV	0.0002	128,868,500	19,459	0	0	19,459	19,488
Borden Pavilion	GRV	0.0022	225,694	506	0	0	506	518
Borden Pavilion	UV	0.0001	101,823,500	9,571	0	0	9,571	9,794
Ongerup Effluent	GRV	0.0765	457,274	35,000	0	0	35,000	35,000
			234,123,007	75,058	0	0	75,058	75,331

	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>					
Gnowangerup 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.	29,981	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.	10,077	0	0
Ongerup Effluent	To contribute towards the maintenance, renewal and replacement of the Ongerup Effluent System.	Applied to all properties in the Ongerup Townsite.	35,000	0	0
			75,058	0	0

(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2019.

(e) Waste Collection Rate

	Basis of valuation	Rate in	Minimum Rate	Rateable Properties	Rateable value	2018/19 Budgeted specified area rate revenue	2018/19 Interim specified area rate revenue	2017/18 Actual revenue
<b>Waste Collection Rate</b>								
Waste Collection Rate	GRV	0.000001	200.00	280	3,666,011	56,000	0	56,526
Waste Collection Rate	UV	0.000001	200.00	387	288,643,210	77,400	0	77,041
				667	292,309,221	133,400	0	133,567

(f) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Disc % or Amount (\$)	2018/19 Budget	2017/18 Actual	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
25 Yougenup Road	Waiver	100%	0	991	Written request to Council	Condition of agreement to transfer property to Council Property used solely for charitable purposes
43 Whitehead Road	Waiver	100%	461	448	Written request to Council	Property in the process of being transferred to Council Incentive to encourage new business/service
35 Yougenup Road	Waiver	100%	1,202	1,167	Written request to Council	Incentive to encourage new business/service
196 Stutley Street	Waiver	100%	0	1,747	Written request to Council	Incentive to encourage new business/service
30 Eldridge Street	Waiver	100%	982	954	Written request to Council	
			2,645	5,307		
Assess A213	Concession	50%	(2,368)	(2,978)	General rates on Assessment A213	To assist promote the tourist industry in the Amelup Tourism Precinct.
Assess A293	Concession	50%	(4,459)	(5,003)	General rates on Assessment A293	To assist promote the tourist industry in the Amelup Tourism Precinct.
Assess A314	Concession	50%	(809)	(814)	General rates on Assessment A314	To assist promote the tourist industry in the Amelup Tourism Precinct.
Assess A556	Concession	50%	(1,065)	(1,191)	General rates on Assessment A556	To assist promote the tourist industry in the Amelup Tourism Precinct.
			(8,701)	(9,986)		

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

**2. NET CURRENT ASSETS**

Note	2018/19 Budget	2017/18 Actual
	\$	\$
<b>Composition of estimated net current assets</b>		
<b>Current assets</b>		
Cash - unrestricted	3 594,920	584,970
Cash - restricted reserves	3 1,402,983	1,994,946
Receivables	237,712	2,484,145
Inventories	29,548	29,548
	<b>2,265,163</b>	<b>5,093,609</b>
<b>Less: current liabilities</b>		
Trade and other payables	(508,616)	(502,974)
Long term borrowings	(236,118)	(1,177,248)
Provisions	(325,974)	(325,974)
	<b>(1,070,708)</b>	<b>(2,006,196)</b>
<b>Unadjusted net current assets</b>	<b>1,194,455</b>	<b>3,087,413</b>
<b>Adjustments</b>		
Less: Cash - restricted reserves	3 (1,402,507)	(1,990,309)
Less: Current loans - clubs / institutions	(28,066)	(26,352)
Add: Current portion of borrowings	236,118	1,177,248
<b>Adjusted net current assets - surplus/(deficit)</b>	<b>0</b>	<b>2,248,000</b>

**Reason for Adjustments**

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

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

**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.

## **2. NET CURRENT ASSETS (CONTINUED)**

### **SIGNIFICANT ACCOUNTING POLICIES**

#### **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.

#### **PROVISIONS**

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

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

#### **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.

#### **EMPLOYEE BENEFITS**

##### **Short-term employee benefits**

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

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

##### **LAND HELD FOR RESALE**

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

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

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

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

**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:

	<b>2018/19 Budget</b>	<b>2017/18 Actual</b>	<b>2017/18 Budget</b>
Cash - unrestricted	\$ 594,920	\$ 584,970	\$ 21,704
Cash - restricted	1,402,983	1,994,946	1,904,847
	<u>1,997,903</u>	<u>2,579,916</u>	<u>1,926,551</u>

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

Reserves cash backed - Leave Reserve	85,230	84,089	142,246
Reserves cash backed - Plant Replacement	696,284	884,288	954,862
Reserves cash backed - Ongerup Effluent	65,370	54,629	19,789
Reserves cash backed - Area Promotion	30,021	29,619	29,418
Reserves cash backed - Swimming Pool	208,260	150,222	149,582
Reserves cash backed - Land Development	18,476	501,969	253,331
Reserves cash backed - Computer Replacement	7,925	7,819	37,766
Reserves cash backed - Waste Disposal	243,579	240,319	230,687
Reserves cash backed - Future Funds	16,133	15,917	65,809
Reserves cash backed - Liquid Waste Facility	31,229	21,438	21,356
Unspent Grants	476	4,637	0
	<u>1,402,983</u>	<u>1,994,946</u>	<u>1,904,846</u>

**Reconciliation of net cash provided by operating activities to net result**

<b>Net result</b>	(1,744,286)	(931,407)	(1,892,804)
Depreciation	2,985,960	2,692,057	2,480,475
(Profit)/loss on sale of asset	0	23,298	0
(Increase)/decrease in receivables	2,248,147	(1,555,427)	718,132
(Increase)/decrease in inventories	0	(8,345)	0
Increase/(decrease) in payables	5,642	278,728	(226,675)
Increase/(decrease) in employee provisions	47,299	62,333	48,114
Grants/contributions for the development of assets	(1,095,672)	(654,212)	(685,135)
<b>Net cash from operating activities</b>	<u>2,447,090</u>	<u>(92,975)</u>	<u>442,107</u>

**SIGNIFICANT ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

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

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



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

4. FIXED ASSETS

(a) Acquisition of Assets

The following assets are budgeted to be acquired during the year

Asset class	Reporting program											2018/19 Budget total	2017/18 Actual total
	Governance	General purpose funding	Law, order, public safety	Health	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>													
Land - freehold land	0	0	0	0	0	0	510,000	0	0	0	0	510,000	251,088
Buildings - non-specialised	0	0	0	0	0	747,400	0	0	0	0	0	747,400	16,919
Buildings - specialised	0	0	0	0	0	0	0	134,030	64,000	0	9,500	207,530	76,125
Furniture and equipment	0	0	0	0	0	0	0	0	0	0	5,000	5,000	20,702
Plant and equipment	0	0	0	0	0	0	0	5,000	667,000	0	60,000	732,000	329,993
	0	0	0	0	0	747,400	510,000	139,030	731,000	0	74,500	2,201,930	694,827
<i>Infrastructure</i>													
Infrastructure - Roads	0	0	0	0	0	0	0	0	1,300,381	0	0	1,300,381	1,218,668
Infrastructure - Footpaths	0	0	0	0	0	0	0	0	5,000	0	0	5,000	0
Infrastructure - Drainage	0	0	0	0	0	0	0	0	9,000	0	0	9,000	0
Infrastructure - Parks and ovals	0	0	0	0	0	0	0	4,858	0	0	0	4,858	4,700
Infrastructure - Other	0	0	0	0	0	0	0	0	0	8,000	0	8,000	3,000
Infrastructure - Airports	0	0	0	0	0	0	0	0	0	0	0	0	3,099
Infrastructure - Sewer	0	0	0	0	0	0	0	0	50,000	0	0	50,000	45,776
	0	0	0	0	0	0	0	4,858	1,364,381	8,000	0	1,377,239	1,275,243
<b>Total acquisitions</b>	0	0	0	0	0	747,400	510,000	143,888	2,095,381	8,000	74,500	3,579,169	1,970,070

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document as follows  
Detailed Operating and Capital Budget Work Papers

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

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

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

	Net book	Sale	2018/19 Budget		2017/18 Actual		2017/18 Budget	
	value	proceeds	Profit	Loss	Profit	Loss	Profit	Loss
	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program</b>								
Community amenities	36,000	36,000	0	0	0	0	0	0
Transport	137,000	137,000	0	0	0	(23,298)	0	0
Other property and services	50,000	50,000	0	0	0	0	0	0
	<u>223,000</u>	<u>223,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(23,298)</u>	<u>0</u>	<u>0</u>
<b>By Class</b>								
<i>Property, Plant and Equipment</i>								
Land - freehold land	36,000	36,000	0	0	0	0	0	0
Plant and equipment	187,000	187,000	0	0	0	(23,298)	0	0
	<u>223,000</u>	<u>223,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(23,298)</u>	<u>0</u>	<u>0</u>

A detailed breakdown of disposals on an individual asset basis can be found in the supplementary information attached to this budget document as follows:  
Detailed Revenues and Expenses by Function Schedules

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

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

2018/19 Budget	2017/18 Actual	2017/18 Budget
\$	\$	\$
(119,720)	(98,945)	(106,325)
(13,505)	(22,264)	(12,815)
(5,920)	0	(5,920)
(85,730)	(32,945)	(24,195)
(145,755)	(125,090)	(48,765)
(858,493)	(789,322)	(544,525)
(1,398,690)	(1,314,262)	(1,391,820)
(2,375)	(2,180)	(1,025)
(355,772)	(307,049)	(345,085)
(2,985,960)	(2,692,057)	(2,480,475)
(899,374)	(810,850)	(370,228)
(13,753)	(12,400)	(16,302)
(348,227)	(313,952)	(390,379)
(1,179,656)	(1,063,544)	(1,134,104)
(9,831)	(8,863)	(9,658)
(65,065)	(58,661)	(64,231)
(256,370)	(231,136)	(289,332)
(1,796)	(1,619)	(1,685)
(178,061)	(160,535)	(175,986)
(25,487)	(22,978)	(21,378)
(8,340)	(7,519)	(7,192)
(2,985,960)	(2,692,057)	(2,480,475)

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 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.

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.

DEPRECIATION (CONTINUED)

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	5 to 50 Years
Infrastructure - Footpaths	5 to 50 Years
Infrastructure - Drainage	5 to 50 Years
Infrastructure - Parks and ovals	5 to 50 Years
Infrastructure - Other	5 to 50 Years
Infrastructure - Airports	5 to 50 Years
Infrastructure - Sewer	5 to 50 Years
Infrastructure - Solid Waste	5 to 50 Years

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

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Principal 30-Jun-18	New loans	Principal repayments		Principal outstanding		Interest repayments	
			2018/19 Budget	2017/18 Actual	2018/19 Budget	2017/18 Actual	2018/19 Budget	2017/18 Actual
			\$	\$	\$	\$	\$	\$
<b>Housing</b>								
277 - GROH Housing	343,570	0	80,614	77,332	262,956	343,570	16,874	16,874
281 - Staff Housing	0	367,500	0	0	367,500	0	0	0
<b>Community amenities</b>								
270 - Yongergnow	6,864	0	6,864	13,092	0	6,864	221	1,070
<b>Recreation and culture</b>								
273 - Gnp Community Centre	160,975	0	16,105	15,153	144,870	160,975	9,703	10,654
278 - Borden Pavilion	89,565	0	16,425	15,742	73,140	89,565	4,351	4,351
279 - Gnp Synthetic Surface	195,747	0	16,098	15,438	179,649	195,747	8,112	8,772
<b>Transport</b>								
280 - WANDRRA Flood Damage	1,000,000	0	1,000,000	0	0	1,000,000	12,000	0
	1,796,721	367,500	1,136,106	136,757	1,028,115	1,796,721	51,261	41,721
<b>Self Supporting Loans</b>								
<b>Recreation and culture</b>								
275 Gnp Sporting Complex	80,769	0	18,992	18,244	61,777	80,769	3,088	3,837
276 - Borden Pavilion	35,898	0	8,441	8,108	27,457	35,898	1,705	1,705
	116,667	0	27,433	26,352	89,234	116,667	4,793	5,542
	1,913,388	367,500	1,163,539	163,109	1,117,349	1,913,388	56,054	47,263

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

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

6. INFORMATION ON BORROWINGS (CONTINUED)

(b) New borrowings - 2018/19

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
281 - Staff Housing	WATC	Debenture	10	4%	\$ 367,500	\$ 82,002	\$ 367,500	\$ 0
					<u>367,500</u>	<u>82,002</u>	<u>367,500</u>	<u>0</u>

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2018 nor is it expected to have unspent borrowing funds as at 30th June 2019.

(d) Credit Facilities

	2018/19 Budget	2017/18 Actual	2017/18 Budget
<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
<b>Total amount of credit unused</b>	<u>510,000</u>	<u>510,000</u>	<u>510,000</u>
<b>Loan facilities</b>			
Loan facilities in use at balance date	<u>1,117,349</u>	<u>1,913,388</u>	<u>913,388</u>

**SIGNIFICANT ACCOUNTING POLICIES**

**BORROWING COSTS**

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

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

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2018/19 Budget Opening Balance	2018/19 Budget Transfer to	2018/19 Budget Transfer (from)	2018/19 Budget Closing Balance	2017/18 Actual Opening Balance	2017/18 Actual Transfer to	2017/18 Actual Transfer (from)	2017/18 Actual Closing Balance	2017/18 Budget Opening Balance	2017/18 Budget Transfer to	2017/18 Budget Transfer (from)	2017/18 Budget Closing Balance
Reserves cash backed - Leave Reserve	\$ 84,089	\$ 1,141	\$ 0	\$ 85,230	\$ 81,091	\$ 11,717	\$ (8,719)	\$ 84,089	\$ 81,091	\$ 61,155	\$ 0	\$ 142,246
Reserves cash backed - Plant Replacement	884,288	111,996	(300,000)	696,284	734,406	149,882	0	884,288	734,406	220,456	0	954,862
Reserves cash backed - Ongerup Effluent	54,629	10,741	0	65,370	88,529	11,875	(45,775)	54,629	88,529	11,260	(80,000)	19,789
Reserves cash backed - Area Promotion	29,619	402	0	30,021	29,005	614	0	29,619	29,005	413	0	29,418
Reserves cash backed - Swimming Pool	150,222	58,038	0	208,260	92,268	57,954	0	150,222	92,268	57,314	0	149,582
Reserves cash backed - Land Development	501,969	6,809	(490,302)	18,476	608,697	76,446	(183,174)	501,969	608,696	72,223	(427,588)	253,331
Reserves cash backed - Computer Replacement	7,819	106	0	7,925	7,657	162	0	7,819	7,657	30,109	0	37,766
Reserves cash backed - Waste Disposal	240,319	3,260	0	243,579	227,448	12,871	0	240,319	227,448	3,239	0	230,687
Reserves cash backed - Future Funds	15,917	216	0	16,133	15,587	331	0	15,917	15,587	50,222	0	65,809
Reserves cash backed - Liquid Waste Facility	21,438	9,791	0	31,229	11,690	9,748	0	21,438	11,690	9,666	0	21,356
	1,990,309	202,500	(790,302)	1,402,507	1,896,378	331,600	(237,668)	1,990,309	1,896,377	516,057	(507,588)	1,904,846

(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
Reserves cash backed - Leave Reserve	Never	to be used to fund annual and long service leave requirements.
Reserves cash backed - Plant Replacement	Never	to be used for the purchase of major plant.
Reserves cash backed - Ongerup Effluent	Never	to be used for the maintenance of the Ongerup Effluent System.
Reserves cash backed - Area Promotion	Never	to be used for the promotion of the Gnowangerup Shire.
Reserves cash backed - Swimming Pool	Never	to be used to assist with upgrade of the Gnowangerup Swimming Pool.
Reserves cash backed - Land Development	Never	to be used to fund the purchase of or development of land and buildings and building renewal.
Reserves cash backed - Computer Replacement	Never	to be used to fund the maintenance and replacement of the administration computer system.
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.
Reserves cash backed - Future Funds	Never	to be used for contributions towards major externally grant funded projects and programs within the Shire of Gnowangerup.
Reserves cash backed - Liquid Waste Facility	Never	to be used for the maintenance and improvement of the Gnowangerup Liquid Waste Facility.

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

**8. FEES & CHARGES REVENUE**

	<b>2018/19 Budget</b>	<b>2017/18 Actual</b>
	\$	\$
General purpose funding	46,724	46,147
Law, order, public safety	4,320	5,311
Health	0	240
Education and welfare	11,500	12,023
Housing	84,280	0
Community amenities	114,726	133,226
Recreation and culture	24,400	22,388
Transport	100	105
Economic services	12,302	14,782
Other property and services	47,870	20,818
	<b>346,222</b>	<b>255,040</b>

**9. GRANT REVENUE**

	<b>2018/19 Budget</b>	<b>2017/18 Actual</b>
	\$	\$
Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:		
<b>By Program:</b>		
<b>Operating grants, subsidies and contributions</b>		
General purpose funding	612,542	1,310,189
Law, order, public safety	49,732	70,578
Recreation and culture	0	1,900
Transport	83,729	83,729
	<b>746,003</b>	<b>1,466,396</b>
<b>Non-operating grants, subsidies and contributions</b>		
Housing	367,500	0
Transport	728,172	654,212
	<b>1,095,672</b>	<b>654,212</b>

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

**10. OTHER INFORMATION**

	<b>2018/19 Budget</b>	<b>2017/18 Actual</b>	<b>2017/18 Budget</b>
<b>The net result includes as revenues</b>	\$	\$	\$
<b>(a) Interest earnings</b>			
Investments			
- Reserve funds	27,000	40,157	27,000
- Other funds	15,000	22,130	15,000
Other interest revenue (refer note 1b)	25,420	35,358	26,500
	<b>67,420</b>	<b>97,645</b>	<b>68,500</b>
<b>(b) Other revenue</b>			
Reimbursements and recoveries	3,400,013	7,634,977	6,000,000
Other	53,690	306,374	79,291
	<b>3,453,703</b>	<b>7,941,351</b>	<b>6,079,291</b>
<b>The net result includes as expenses</b>			
<b>(c) Auditors remuneration</b>			
Audit services	44,000	17,130	22,500
Other services	3,750	1,550	3,750
	<b>47,750</b>	<b>18,680</b>	<b>26,250</b>
<b>(d) Interest expenses (finance costs)</b>			
Borrowings (refer note 6(a))	56,054	47,263	47,271
Other	0	0	5,000
	<b>56,054</b>	<b>47,263</b>	<b>52,271</b>
<b>(e) Elected members remuneration</b>			
Meeting fees	80,000	72,000	80,000
Mayor/President's allowance	15,000	15,000	15,000
Deputy Mayor/President's allowance	3,000	3,000	3,000
Travelling expenses	6,500	4,178	6,500
Telecommunications allowance	5,940	5,940	5,940
	<b>110,440</b>	<b>100,118</b>	<b>110,440</b>
<b>(f) Operating lease expenses</b>			
Office equipment	12,680	14,392	11,830
	<b>12,680</b>	<b>14,392</b>	<b>11,830</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**LEASES**

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

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

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

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

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



**11. MAJOR LAND TRANSACTIONS**

It is not anticipated any land transactions or major land transactions will occur in 2018/19.

**12. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

It is not anticipated any trading undertakings or major trading undertakings will occur in 2018/19.

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

**13. INTERESTS IN JOINT ARRANGEMENTS**

It is not anticipated the Shire will be party to any joint venture arrangements during 2018/19.

**14. TRUST FUNDS**

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

Detail	Balance 30-Jun-18	Estimated amounts received	Estimated amounts paid	Estimated balance 30-Jun-19
	\$	\$	(\$)	\$
Builders Registration Board	0	2,100	(2,100)	0
BCITF	0	1,300	(1,300)	0
Hall Hire Bonds	0	1,000	(1,000)	0
Agricultural Society	4,436	0	0	4,436
Housing Bonds	9,306	500	(500)	9,306
Unclaimed Rates	56	0	0	56
Trust Interest	59	0	0	59
Cat Trap Bonds	150	0	(150)	0
	14,007	4,900	(5,050)	13,857

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

**15. 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 budget year.

**BUDGET COMPARATIVE FIGURES**

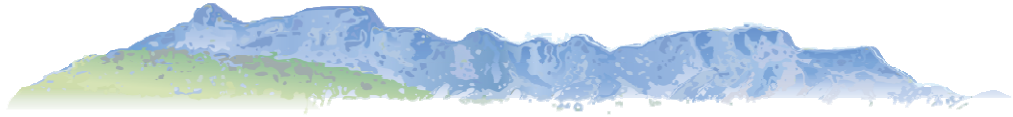
Unless otherwise stated, the budget comparative figures shown in the budget relate to the original budget estimate for the relevant item of disclosure.

**REVENUE RECOGNITION**

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

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

*Heart of the Stirlings*



**SHIRE OF GNOWANGERUP**

**SHIRE OF GNOWANGERUP**

**DETAILED OPERATING & CAPITAL  
BUDGET WORK PAPERS**

**2018-2019**



**SHIRE OF GNOWANGERUP**

**CAPITAL INCOME**

**PROCEEDS FROM SALE OF ASSETS**

*Shire of Gnowangerup*

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		ADOPTED BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>Proceeds Sale of Assets</b>							
40015	Sale of CEO Vehicle GN00	\$0	\$0	\$0	\$0	(\$25,000)	\$0
40345	Sale of MCCS Vehicle GN002	\$0	\$0	\$0	\$0	(\$25,000)	\$0
40295	Sale of Holden Colorado Single Cab Utility	(\$11,000)	\$0	(\$9,264)	\$0	\$0	\$0
40155	Sale of Utility (GN.0036)	(\$11,000)	\$0	(\$9,455)	\$0	\$0	\$0
40235	Sale of Tip Truck GN.0038	(\$20,000)	\$0	\$0	\$0	\$0	\$0
40145	Sale of Utility (GN0048)	\$0	\$0	\$0	\$0	(\$11,000)	\$0
40505	Sale of Utility GN.037	\$0	\$0	\$0	\$0	(\$11,000)	\$0
40355	Sale of Utility GN.0004	\$0	\$0	\$0	\$0	(\$25,000)	\$0
40065	Sale of Tip Truck - GN.0035	\$0	\$0	(\$22,727)	\$0	\$0	\$0
40215	Sale of Loader GN.0040	\$0	\$0	\$0	\$0	(\$80,000)	\$0
40245	Sale of Backhoe GN.0089	\$0	\$0	\$0	\$0	(\$10,000)	\$0
23015	Proceeds - Sale of Land	(\$100,000)	\$0	(\$36,364)	\$0	(\$36,000)	\$0
	<b>PROCEEDS FROM SALE OF ASSETS</b>	<b>(\$142,000)</b>	<b>\$0</b>	<b>(\$77,809)</b>	<b>\$0</b>	<b>(\$223,000)</b>	<b>\$0</b>
<b>Written Down Value</b>							
	Written Down Value - Works Plant	\$0	\$142,000	\$0	\$0	\$0	\$223,000
	<b>Sub Total - WDV ON DISPOSAL OF ASSET</b>	<b>\$0</b>	<b>\$142,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$223,000</b>
	<b>Total - GAIN/LOSS ON DISPOSAL OF ASSET</b>	<b>(\$142,000)</b>	<b>\$142,000</b>	<b>(\$77,809)</b>	<b>\$0</b>	<b>(\$223,000)</b>	<b>\$223,000</b>
	<b>Total - OPERATING STATEMENT</b>	<b>(\$142,000)</b>	<b>\$142,000</b>	<b>(\$77,809)</b>	<b>\$0</b>	<b>(\$223,000)</b>	<b>\$223,000</b>



**SHIRE OF GNOWANGERUP**

**FUNCTION/PROGRAM 3**

**GENERAL PURPOSE FUNDING**

**(RATES)**

**(OTHER GENERAL PURPOSE FUNDING)**

## Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		ADOPTED BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>RATES</b>							
<b>OPERATING EXPENDITURE</b>							
01002	Finance Unit Costs	\$0	\$60,350	\$0	\$43,290	\$0	\$61,913
01012	Administration Activity Costs	\$0	\$35,927	\$0	\$29,178	\$0	\$39,059
01032	Notice Printing & Stationary	\$0	\$2,950	\$0	\$2,109	\$0	\$4,450
01042	Advertising & Promotion	\$0	\$2,000	\$0	\$2,000	\$0	\$2,000
01052	Collection Costs	\$0	\$5,000	\$0	\$16,886	\$0	\$5,000
01062	Valuation Charges	\$0	\$29,500	\$0	\$28,261	\$0	\$9,100
01072	Search Costs	\$0	\$500	\$0	\$658	\$0	\$650
01082	Rates Written Off	\$0	\$50	\$0	\$181	\$0	\$50
<b>Sub Total - GENERAL RATES OP EXP</b>		\$0	\$136,277	\$0	\$122,564	\$0	\$122,222
<b>OPERATING INCOME</b>							
01003	Rates Income	(\$3,618,573)	\$0	(\$3,617,032)	\$0	(\$3,797,395)	\$0
01013	Ex Gratia Rates Contribution	(\$30,500)	\$0	(\$31,577)	\$0	(\$32,524)	\$0
01053	Admin Fee Rate Instalments	(\$4,500)	\$0	(\$4,740)	\$0	(\$4,500)	\$0
01043	Interest On Rates Instalments	(\$11,500)	\$0	(\$12,014)	\$0	(\$11,500)	\$0
01033	Non Payment Penalty	(\$13,000)	\$0	(\$22,428)	\$0	(\$13,000)	\$0
01023	Pensioner Deferred Rate Interest	(\$2,000)	\$0	(\$916)	\$0	(\$920)	\$0
01063	Rate Enquiries	(\$5,700)	\$0	(\$5,830)	\$0	(\$5,700)	\$0
01073	ESL Administration Fees	(\$4,000)	\$0	(\$4,000)	\$0	(\$4,000)	\$0
01083	Back Rates Raised	\$0	\$0	(\$679)	\$0	\$0	\$0
01103	Legal Charges Reimbursed	(\$5,000)	\$0	(\$16,800)	\$0	(\$5,000)	\$0
01113	Specified Area Rate - Gnp	(\$30,087)	\$0	(\$30,019)	\$0	(\$29,981)	\$0
01143	Specified Area Rate - Borden	(\$10,332)	\$0	(\$10,312)	\$0	(\$10,077)	\$0
<b>Sub Total - GENERAL RATES OP INC</b>		(\$3,735,192)	\$0	(\$3,756,346)	\$0	(\$3,914,597)	\$0
<b>Total - GENERAL RATES</b>		(\$3,735,192)	\$136,277	(\$3,756,346)	\$122,564	(\$3,914,597)	\$122,222
<b>OTHER GENERAL PURPOSE FUNDING</b>							
<b>OPERATING EXPENDITURE</b>							
02022	Interest on Overdraft	\$0	\$5,000	\$0	\$0	\$0	\$0
02042	Bank Fees	\$0	\$4,590	\$0	\$4,631	\$0	\$4,600
02052	Rates Waiver	\$0	\$1,505	\$0	\$5,307	\$0	\$2,645
<b>Sub Total - OTHER GENERAL PURPOSE FUNDING OP/E</b>		\$0	\$11,095	\$0	\$9,938	\$0	\$7,245
<b>OPERATING INCOME</b>							
02003	WA Local Govt Grants Commission - General Purpose	(\$398,080)	\$0	(\$699,542)	\$0	(\$339,684)	\$0
02013	WA Local Govt Grants Commission - Untied Roads Grant	(\$272,715)	\$0	(\$610,647)	\$0	(\$272,858)	\$0
02023	Self Supporting Loan Interest	\$0	\$0	\$0	\$0	\$0	\$0
02033	Interest on Investments	(\$15,000)	\$0	(\$22,130)	\$0	(\$15,000)	\$0
02043	Interest on Reserve Fund	(\$27,000)	\$0	(\$40,157)	\$0	(\$27,000)	\$0
<b>Sub Total - OTHER GENERAL PURPOSE FUNDING OP/IN</b>		(\$712,795)	\$0	(\$1,372,475)	\$0	(\$654,542)	\$0
<b>Total - OTHER GENERAL PURPOSE FUNDING</b>		(\$712,795)	\$11,095	(\$1,372,475)	\$9,938	(\$654,542)	\$7,245
<b>Total - GENERAL PURPOSE FUNDING</b>		(\$4,447,987)	\$147,372	(\$5,128,821)	\$132,502	(\$4,569,139)	\$129,467





**SHIRE OF GNOWANGERUP**

**FUNCTION/PROGRAM 4**

**GOVERNANCE**

**(MEMBERS AND OTHER GOVERNANCE)**

## Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		ADOPTED BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>MEMBERS OF COUNCIL</b>							
<b>OPERATING EXPENDITURE</b>							
03002	Strategy & Governance Unit Costs	\$0	\$53,249	\$0	\$20,275	\$0	\$55,112
03032	Members Travelling	\$0	\$6,500	\$0	\$4,178	\$0	\$6,500
03042	Conference Expenses	\$0	\$32,000	\$0	\$3,320	\$0	\$17,000
03052	Election Expenses	\$0	\$20,418	\$0	\$6,176	\$0	\$2,444
03062	Members Allowances	\$0	\$98,000	\$0	\$90,000	\$0	\$98,000
03072	Telecommunication Allowance	\$0	\$5,940	\$0	\$5,940	\$0	\$5,940
03082	Refreshments & Receptions	\$0	\$19,000	\$0	\$12,652	\$0	\$19,000
03092	Legal Expenses	\$0	\$0	\$0	\$0	\$0	\$0
03102	Members Insurance	\$0	\$6,997	\$0	\$6,995	\$0	\$7,162
03112	Consultants Expenses	\$0	\$5,000	\$0	\$0	\$0	\$11,000
03122	Subscriptions	\$0	\$16,525	\$0	\$16,535	\$0	\$18,432
03132	Other Member Related Costs	\$0	\$1,000	\$0	\$540	\$0	\$1,500
03142	Donations & Grants	\$0	\$40,100	\$0	\$39,251	\$0	\$58,841
03152	Publications & Legislation	\$0	\$600	\$0	\$0	\$0	\$600
03172	Project/Development Funds	\$0	\$6,500	\$0	\$669	\$0	\$6,500
03202	Administration Activity Costs	\$0	\$72,895	\$0	\$66,601	\$0	\$89,081
<b>Sub Total - MEMBERS OF COUNCIL OP/EXP</b>		\$0	\$384,724	\$0	\$273,132	\$0	\$397,112
<b>OPERATING INCOME</b>							
03003	Reimbursements	(\$500)	\$0	\$0	\$0	\$0	\$0
3023	Sale of Scrap	(\$600)	\$0	(\$182)	\$0	\$0	\$0
<b>Sub Total - MEMBERS OF COUNCIL OP/INC</b>		(\$1,100)	\$0	(\$182)	\$0	\$0	\$0
<b>Total - MEMBERS OF COUNCIL</b>		(\$1,100)	\$384,724	(\$182)	\$273,132	\$0	\$397,112
<b>GOVERNANCE</b>							
<b>OPERATING EXPENDITURE</b>							
04002	Strategy & Governance Costs	\$0	\$383,668	\$0	\$244,718	\$0	\$502,076
04012	Corporate & Community Costs	\$0	\$0	\$0	\$0	\$0	\$15,000
04032	Public Relations	\$0	\$47,628	\$0	\$2,808	\$0	\$38,618
04042	Shire Website	\$0	\$19,363	\$0	\$10,820	\$0	\$12,356
04052	Civic Receptions & Events	\$0	\$19,093	\$0	\$31,202	\$0	\$19,129
04062	Refreshments	\$0	\$3,000	\$0	\$1,309	\$0	\$3,000
04072	Minor Furniture & Equipment	\$0	\$1,000	\$0	\$798	\$0	\$3,000
04082	Legal Costs	\$0	\$25,000	\$0	\$19,114	\$0	\$35,000
04092	Audit Fees	\$0	\$26,250	\$0	\$18,680	\$0	\$47,750
04102	Advertising	\$0	\$16,000	\$0	\$13,138	\$0	\$13,000
04112	Minor Admin Expenses	\$0	\$1,000	\$0	\$654	\$0	\$1,000
04192	Valuation Costs	\$0	\$57,507	\$0	\$61,107	\$0	\$11,000
04232	EEO/DAIP Planning	\$0	\$4,000	\$0	\$0	\$0	\$4,000
<b>Sub Total - GOVERNANCE - GENERAL OP/EXP</b>		\$0	\$603,509	\$0	\$404,348	\$0	\$704,929
<b>OPERATING INCOME</b>							
04013	Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0
04033	Other Minor Income	(\$1,000)	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - GOVERNANCE - GENERAL OP/INC</b>		(\$1,000)	\$0	\$0	\$0	\$0	\$0
<b>Total - GOVERNANCE - GENERAL</b>		(\$1,000)	\$603,509	\$0	\$404,348	\$0	\$704,929
<b>Total - GOVERNANCE</b>		(\$2,100)	\$988,233	(\$182)	\$677,481	\$0	\$1,102,041



**SHIRE OF GNOWANGERUP**

**FUNCTION/PROGRAM 5**

**LAW, ORDER & PUBLIC SAFETY**

**(FIRE PREVENTION)**

**(ANIMAL CONTROL)**

**(OTHER LAW & ORDER)**

## Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		ADOPTED BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>LAW, ORDER AND PUBLIC SAFETY</b>							
<b>FIRE PREVENTION</b>							
<b>OPERATING EXPENDITURE</b>							
05032	Bushfire Insurance	\$0	\$24,021	\$0	\$22,919	\$0	\$23,055
05042	Advertising/Printing/Other Expenses	\$0	\$1,800	\$0	\$3,150	\$0	\$1,800
05062	Fire Vehicles - Operations	\$0	\$700	\$0	\$1,098	\$0	\$1,000
05092	Bushfire Depreciation	\$0	\$92,185	\$0	\$83,275	\$0	\$100,760
05122	Base Operators Allowance	\$0	\$800	\$0	\$800	\$0	\$800
05182	Gnp BFB Expenses	\$0	\$7,005	\$0	\$8,813	\$0	\$6,775
05192	Borden BFB Expenses	\$0	\$6,775	\$0	\$4,829	\$0	\$6,770
05202	Ongerup BFB Expenses	\$0	\$6,775	\$0	\$5,567	\$0	\$6,770
05212	Fire Break Inspection Costs	\$0	\$2,000	\$0	\$0	\$0	\$5,000
<b>Sub Total - FIRE PREVENTION OP/EXP</b>		\$0	\$142,061	\$0	\$130,451	\$0	\$152,730
<b>OPERATING INCOME</b>							
05003	DFES BFB Grant	(\$33,023)	\$0	(\$45,622)	\$0	(\$33,277)	\$0
05023	Fines & Penalties	\$0	\$0	(\$1,000)	\$0	(\$250)	\$0
05033	Sale of Fire Maps	\$0	\$0	(\$25)	\$0	\$0	\$0
<b>Sub Total - FIRE PREVENTION OP/INC</b>		(\$33,023)	\$0	(\$46,647)	\$0	(\$33,527)	\$0
<b>Total - FIRE PREVENTION</b>		(\$33,023)	\$142,061	(\$46,647)	\$130,451	(\$33,527)	\$152,730
<b>ANIMAL CONTROL</b>							
<b>OPERATING EXPENDITURE</b>							
06032	Ranger Services Expenses	\$0	\$46,800	\$0	\$31,487	\$0	\$46,800
06042	Other Animal Control Expenses	\$0	\$3,575	\$0	\$853	\$0	\$3,575
06072	Admin Allocations	\$0	\$42,784	\$0	\$38,551	\$0	\$50,916
06082	Cat Sterilisation Program	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - ANIMAL CONTROL OP/EXP</b>		\$0	\$93,159	\$0	\$70,892	\$0	\$101,291
<b>OPERATING INCOME</b>							
06003	Fines & Penalties	(\$120)	\$0	\$0	\$0	(\$120)	\$0
06013	Dog Registration Fees	(\$4,000)	\$0	(\$4,021)	\$0	(\$3,800)	\$0
06023	Dog Pound Fees	(\$500)	\$0	(\$265)	\$0	(\$150)	\$0
<b>Sub Total - ANIMAL CONTROL OP/INC</b>		(\$4,620)	\$0	(\$4,286)	\$0	(\$4,070)	\$0
<b>Total - ANIMAL CONTROL</b>		(\$4,620)	\$93,159	(\$4,286)	\$70,892	(\$4,070)	\$101,291
<b>OTHER LAW ORDER &amp; PUBLIC SAFETY</b>							
<b>OPERATING EXPENDITURE</b>							
07052	Emergency Vehicle Maintenance	\$0	\$30,800	\$0	\$30,838	\$0	\$30,800
07082	SES Emergency Building Operation	\$0	\$3,828	\$0	\$577	\$0	\$3,835
07092	Gnp SES Depreciation	\$0	\$14,140	\$0	\$15,669	\$0	\$18,960
07112	SES Expenditure	\$0	\$19,310	\$0	\$24,394	\$0	\$21,940
07132	SMS Register Expenses	\$0	\$5,000	\$0	\$6,094	\$0	\$5,000
07142	Kerbside Numbering	\$0	\$1,038	\$0	\$92	\$0	\$680
07152	Emergency Management Expenses	\$0	\$2,000	\$0	\$1,364	\$0	\$5,100
<b>Sub Total - OTHER LAW ORDER &amp; PUBLIC SAFETY OP/EXP</b>		\$0	\$76,116	\$0	\$79,028	\$0	\$86,315
<b>OPERATING INCOME</b>							
07003	Emergency Grant Income	(\$15,750)	\$0	(\$21,209)	\$0	(\$16,455)	\$0
07063	SES Lottery/West Grant	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - OTHER LAW ORDER &amp; PUBLIC SAFETY OP / INC</b>		(\$15,750)	\$0	(\$24,956)	\$0	(\$16,455)	\$0
<b>Total - OTHER LAW ORDER PUBLIC SAFETY</b>		(\$15,750)	\$76,116	(\$24,956)	\$79,028	(\$16,455)	\$86,315
<b>Total - LAW ORDER &amp; PUBLIC SAFETY</b>		(\$53,393)	\$311,336	(\$75,889)	\$280,370	(\$54,052)	\$340,336



**SHIRE OF GNOWANGERUP**

**FUNCTION/PROGRAM 7**

**HEALTH**

**(HEALTH ADMINISTRATION)**

**(PEST CONTROL)**

**(PREVENTATIVE SERVICES OTHER)**

## Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		ADOPTED BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>HEALTH ADMINISTRATION &amp; INSPECTION</b>							
<b>OPERATING EXPENDITURE</b>							
11012	Infrastructure Unit Costs	\$0	\$3,570	\$0	\$3,696	\$0	\$3,700
11032	Analytical Costs	\$0	\$850	\$0	\$614	\$0	\$850
11052	Health Costs - Contract Services	\$0	\$53,600	\$0	\$78,735	\$0	\$56,000
<b>Sub Total - HEALTH ADMIN &amp; INSPECTION OP/EXP</b>		\$0	\$58,020	\$0	\$83,045	\$0	\$60,550
<b>OPERATING INCOME</b>							
<b>Sub Total - HEALTH ADMIN &amp; INSPECTION OP/INC</b>		\$0	\$0	(\$240)	\$0	\$0	\$0
<b>Total - HEALTH ADMIN &amp; INSPECTION</b>		\$0	\$58,020	(\$240)	\$83,045	\$0	\$60,550
<b>PREVENTIVE SERVICES- PEST CONTROL</b>							
<b>OPERATING EXPENDITURE</b>							
12032	Mosquito Control	\$0	\$6,070	\$0	\$0	\$0	\$5,200
<b>Sub Total - PEST CONTROL OP/EXP</b>		\$0	\$6,070	\$0	\$0	\$0	\$5,200
<b>OPERATING INCOME</b>							
<b>Sub Total - PEST CONTROL OP/INC</b>		\$0	\$0	\$0	\$0	\$0	\$0
<b>Total - PEST CONTROL</b>		\$0	\$6,070	\$0	\$0	\$0	\$5,200
<b>PREVENTIVE SERVICES - OTHER</b>							
<b>OPERATING EXPENDITURE</b>							
14002	Strategy & Governance Unit Costs	\$0	\$2,420	\$0	\$930	\$0	\$2,446
14032	25 McDonald St Building Maintenance	\$0	\$1,565	\$0	\$1,152	\$0	\$20,567
14042	25 McDonald St Building Operation	\$0	\$6,706	\$0	\$14,263	\$0	\$0
14052	Medical Centre Building Maintenance	\$0	\$1,491	\$0	\$1,488	\$0	\$1,525
14062	Medical Centre Building Operations	\$0	\$12,269	\$0	\$14,453	\$0	\$17,011
14112	Doctor Vehicle Expenses	\$0	\$7,000	\$0	\$1,995	\$0	\$5,000
14132	Surgery IT Costs	\$0	\$2,000	\$0	\$144	\$0	\$2,000
14152	Medical Equipment	\$0	\$3,500	\$0	\$261	\$0	\$3,500
14162	Other Surgery Costs	\$0	\$500	\$0	\$0	\$0	\$500
14182	Practice Incentive Costs	\$0	\$132,000	\$0	\$132,000	\$0	\$132,000
<b>Sub Total - PREVENTIVE SRVS - OP/EXP</b>		\$0	\$169,450	\$0	\$166,685	\$0	\$184,549
<b>OPERATING INCOME</b>							
14013	Reimbursements	(\$300)	\$0	(\$155)	\$0	(\$300)	\$0
<b>Sub Total - PREVENTIVE SRVS - OP/INC</b>		(\$300)	\$0	(\$155)	\$0	(\$300)	\$0
<b>Total - PREVENTIVE SERVICES</b>		(\$300)	\$169,450	(\$155)	\$166,685	(\$300)	\$184,549
<b>Total - HEALTH</b>		(\$300)	\$233,540	(\$395)	\$249,730	(\$300)	\$250,299



**SHIRE OF GNOWANGERUP**

**FUNCTION/PROGRAM 8**

**EDUCATION & WELFARE**

**(OTHER EDUCATION)**

**(CARE OF FAMILIES & CHILDREN)**

*Shire of Gnowangerup*

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		ADOPTED BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>OTHER EDUCATION</b>							
<b>OPERATING EXPENDITURE</b>							
16032	School Mowing Contract	\$0	\$9,925	\$0	\$8,887	\$0	\$9,045
16052	Corporate & Community Costs	\$0	\$1,194	\$0	\$840	\$0	\$1,042
<b>Sub Total - OTHER EDUCATION OP/EXP</b>		\$0	\$11,119	\$0	\$9,727	\$0	\$10,087
<b>OPERATING INCOME</b>							
16003	School Mowing Contract Income	(\$10,900)	\$0	(\$11,423)	\$0	(\$10,900)	\$0
<b>Sub Total - OTHER EDUCATION OP/INC</b>		(\$10,900)	\$0	(\$11,423)	\$0	(\$10,900)	\$0
<b>Total - OTHER EDUCATION</b>		(\$10,900)	\$11,119	(\$11,423)	\$9,727	(\$10,900)	\$10,087
<b>CARE OF FAMILIES AND CHILDREN</b>							
<b>OPERATING EXPENDITURE</b>							
17022	Old Kindy Building Maintenance	\$0	\$10,396	\$0	\$5,051	\$0	\$15,395
17032	Family Centre	\$0	\$0	\$0	\$210	\$0	\$0
17062	Ongerup Pre-School Building Operations	\$0	\$0	\$0	\$0	\$0	\$0
17082	Corporate & Community Costs	\$0	\$1,194	\$0	\$840	\$0	\$1,042
<b>Sub Total - CARE OF FAMILIES AND CHILDREN OP/EXP</b>		\$0	\$11,590	\$0	\$6,101	\$0	\$16,437
<b>OPERATING INCOME</b>							
17003	Rental Income - Family Centre	(\$500)	\$0	(\$600)	\$0	(\$600)	\$0
<b>Sub Total - CARE OF FAMILIES AND CHILDREN OP/INC</b>		(\$500)	\$0	(\$600)	\$0	(\$600)	\$0
<b>Total - CARE OF FAMILIES AND CHILDREN</b>		(\$500)	\$11,590	(\$600)	\$6,101	(\$600)	\$16,437
<b>Total - EDUCATION &amp; WELFARE</b>		(\$11,400)	\$22,709	(\$12,023)	\$15,828	(\$11,500)	\$26,524





**SHIRE OF GNOWANGERUP**

**FUNCTION/PROGRAM 9**

**HOUSING**

**(STAFF HOUSING)  
(OTHER HOUSING)**

**Shire of Gnowangerup**

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		ADOPTED BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>STAFF HOUSING</b>							
<b>OPERATING EXPENDITURE</b>							
23152	2 CECIL STREET - BUILDING OPERATION	\$0	\$0	\$0	\$0	\$0	\$13,559
23162	2 CECIL STREET - BUILDING MAINTENANCE	\$0	\$0	\$0	\$0	\$0	\$430
23172	4 Grocock Street Building Maintenance	\$0	\$0	\$0	\$0	\$0	\$5,120
23182	4 Grocock Street Building Operation	\$0	\$0	\$0	\$0	\$0	\$17,377
23192	3396 Broomehill-Gnp Rd Building Maintenance	\$0	\$0	\$0	\$0	\$0	\$2,240
23202	3396 Broomehill-Gnp Rd Building Operations	\$0	\$0	\$0	\$0	\$0	\$14,072
23212	25 McDonald St Building Maintenance	\$0	\$0	\$0	\$0	\$0	\$3,760
23222	25 McDonald St Building Operation	\$0	\$0	\$0	\$0	\$0	\$16,807
23072	20 McDonald Street - Building Operation	\$0	\$0	\$0	\$0	\$0	\$10,867
23142	20 McDonald Street - Building Maintenance	\$0	\$0	\$0	\$0	\$0	\$5,045
23232	Less Housing Allocation to Other Programs	\$0	\$0	\$0	\$0	\$0	(73,365)
<b>Sub Total - STAFF HOUSING OP/EXP</b>		\$0	\$0	\$0	\$0	\$0	\$15,912
<b>OPERATING INCOME</b>							
23043	Commonwealth Grants	\$0	\$0	\$0	\$0	(\$367,500)	\$0
<b>Sub Total - STAFF HOUSING OP/INC</b>		\$0	\$0	\$0	\$0	(\$367,500)	\$0
<b>Total - STAFF HOUSING</b>		\$0	\$0	\$0	\$0	(\$367,500)	\$15,912
<b>HOUSING OTHER</b>							
<b>OPERATING EXPENDITURE</b>							
23082	Lot 117 Vaux Street, Ongerup (Police Station)	\$0	\$11,168	\$0	\$16,775	\$0	\$20,857
23102	Lot 61 Corbett St - Building operations	\$0	\$16,360	\$0	\$17,533	\$0	\$18,597
23112	Lot 61 Corbett St - Building Maintenance	\$0	\$1,000	\$0	\$1,188	\$0	\$810
23122	Lot 191 Corbett St - Building operations	\$0	\$16,955	\$0	\$17,627	\$0	\$16,802
23132	Lot 191 Corbett St - Building Maintenance	\$0	\$1,000	\$0	\$807	\$0	\$810
23072	20 McDonald Street - Building Operation	\$0	\$10,290	\$0	\$11,024	\$0	\$0
23142	20 McDonald Street - Building Maintenance	\$0	\$8,730	\$0	\$8,737	\$0	\$0
<b>Sub Total - HOUSING OTHER OP/EXP</b>		\$0	\$65,503	\$0	\$73,691	\$0	\$57,876
<b>OPERATING INCOME</b>							
23013	Reimbursements	(\$72,280)	\$0	(\$79,729)	\$0	(\$84,280)	\$0
<b>Sub Total - HOUSING OTHER OP/INC</b>		(\$72,280)	\$0	(\$79,729)	\$0	(\$84,280)	\$0
<b>Total - HOUSING OTHER</b>		(\$72,280)	\$65,503	(\$79,729)	\$73,691	(\$84,280)	\$57,876
<b>Total - HOUSING</b>		(\$72,280)	\$65,503	(\$79,729)	\$73,691	(\$451,780)	\$73,788



**SHIRE OF GNOWANGERUP**

**FUNCTION/PROGRAM 10**

**COMMUNITY AMENITIES**

**(SANITATION - HOUSEHOLD)**

**(SANITATION – OTHER)**

**(EFFLUENT DRAINAGE)**

**(PROTECTION OF ENVIRONMENT)**

**(TOWN PLANNING)**

**(OTHER COMMUNITY AMENITIES)**

**(URBAN STORMWATER DRAINAGE)**

## Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		ADOPTED BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>SANITATION - HOUSEHOLD REFUSE</b>							
<b>OPERATING EXPENDITURE</b>							
24002	Strategy & Governance Unit Costs	\$0	\$16,979	\$0	\$6,528	\$0	\$17,094
24022	Refuse Collection	\$0	\$45,048	\$0	\$39,836	\$0	\$43,445
24032	Refuse Site Management	\$0	\$113,410	\$0	\$121,333	\$0	\$118,575
24052	Recycling Domestic & Commercial	\$0	\$36,609	\$0	\$35,562	\$0	\$43,140
<b>Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP</b>		\$0	\$212,046	\$0	\$203,260	\$0	\$222,254
<b>OPERATING INCOME</b>							
24003	Refuse Collection Charges	(\$44,772)	\$0	(\$45,227)	\$0	(\$41,076)	\$0
24013	Waste Avoidance & Resource Recovery Fees	(\$133,000)	\$0	(\$133,567)	\$0	(\$133,400)	\$0
24073	Recycling Income	(\$36,654)	\$0	(\$37,310)	\$0	(\$40,050)	\$0
<b>Sub Total - SANITATION H/HOLD REFUSE OP/INC</b>		(\$214,426)	\$0	(\$216,104)	\$0	(\$214,526)	\$0
<b>Total - SANITATION HOUSEHOLD REFUSE</b>		(\$214,426)	\$212,046	(\$216,104)	\$203,260	(\$214,526)	\$222,254
<b>SANITATION OTHER</b>							
<b>OPERATING EXPENDITURE</b>							
25002	Drum Muster	\$0	\$5,057	\$0	\$9,606	\$0	\$5,120
25012	Refuse Collection From Streets Works Dept	\$0	\$10,607	\$0	\$19,354	\$0	\$17,130
25022	Oil Disposal (Wren Oil)	\$0	\$1,764	\$0	\$15	\$0	\$1,264
<b>Sub Total - SANITATION OTHER OP/EXP</b>		\$0	\$17,428	\$0	\$28,975	\$0	\$23,514
<b>OPERATING INCOME</b>							
25003	Drum Muster & Oil Collection	(\$5,057)	\$0	(\$10,074)	\$0	(\$5,120)	\$0
<b>Sub Total - SANITATION OTHER OP/INC</b>		(\$5,057)	\$0	(\$10,074)	\$0	(\$5,120)	\$0
<b>Total - SANITATION OTHER</b>		(\$5,057)	\$17,428	(\$10,074)	\$28,975	(\$5,120)	\$23,514
<b>EFFLUENT DRAINAGE SYSTEM</b>							
<b>OPERATING EXPENDITURE</b>							
26022	Septic Tank Cleaning	\$0	\$16,830	\$0	\$23,783	\$0	\$24,300
26032	Grease Trap Cleaning	\$0	\$5,118	\$0	\$4,055	\$0	\$4,480
26042	Ongerup Effluent Maintenance	\$0	\$31,315	\$0	\$26,313	\$0	\$36,265
26072	Ongerup Effluent operations	\$0	\$0	\$0	\$9,018	\$0	\$0
<b>Sub Total - SEWERAGE OP/EXP</b>		\$0	\$53,263	\$0	\$63,169	\$0	\$65,045
<b>OPERATING INCOME</b>							
26013	Septic Tank Application Fees	\$0	\$0	\$0	\$0	\$0	\$0
26023	Septic Tank Cleaning	(\$5,800)	\$0	(\$16,727)	\$0	(\$15,000)	\$0
26033	Grease Trap Cleaning	(\$1,600)	\$0	(\$2,226)	\$0	(\$1,800)	\$0
26043	Ongerup Sewerage Specified Area Rate	(\$35,000)	\$0	(\$35,000)	\$0	(\$35,000)	\$0
26063	Septic Waste Receptival - Gnp Ponds	(\$9,500)	\$0	(\$8,055)	\$0	(\$9,500)	\$0
<b>Sub Total - SEWERAGE OP/INC</b>		(\$51,900)	\$0	(\$62,008)	\$0	(\$61,300)	\$0
<b>Total - SEWERAGE</b>		(\$51,900)	\$53,263	(\$62,008)	\$63,169	(\$61,300)	\$65,045

## Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		ADOPTED BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>PROTECTION OF THE ENVIRONMENT</b>							
<b>OPERATING EXPENDITURE</b>							
28022	Other Environment Costs	\$0	\$345	\$0	\$60	\$0	\$345
28032	Yongergnow Eco Tourism Centre	\$0	\$23,419	\$0	\$90,856	\$0	\$109,000
28042	NSPNRG Contribution	\$0	\$330	\$0	\$549	\$0	\$330
28052	Loan Interest - Yongergnow	\$0	\$1,188	\$0	\$1,181	\$0	\$221
<b>Sub Total - PROTECTION OF THE ENVIRONMENT OP/EX</b>		\$0	\$25,282	\$0	\$92,646	\$0	\$109,896
<b>OPERATING INCOME</b>							
28003	Reimbursements	(\$5,509)	\$0	(\$5,313)	\$0	(\$5,675)	\$0
28023	Seed Collection Income	\$0	\$0	(\$53)	\$0	\$0	\$0
<b>Sub Total - PROTECTION OF THE ENVIRONMENT OP/IN</b>		(\$5,509)	\$0	(\$5,366)	\$0	(\$5,675)	\$0
<b>Total - PROTECTION OF THE ENVIRONMENT</b>		(\$5,509)	\$25,282	(\$5,366)	\$92,646	(\$5,675)	\$109,896
<b>TOWN PLANNING &amp; REGIONAL DEVELOPMENT</b>							
<b>OPERATING EXPENDITURE</b>							
29042	Virginia Land Development Admin Allocation	\$0	\$1,816	\$0	\$225	\$0	\$1,835
29062	Town Planning Scheme Amendment Fees	\$0	\$0	\$0	\$407	\$0	\$0
29072	Land Development	\$0	\$51,816	\$0	\$1,180	\$0	\$14,850
29102	Town Planning Salaries	\$0	\$57,514	\$0	\$55,658	\$0	\$68,652
29112	Town Planning Insurances	\$0	\$1,900	\$0	\$1,900	\$0	\$1,830
29122	Town Planning Superannuation	\$0	\$8,340	\$0	\$4,349	\$0	\$6,522
<b>Sub Total - TOWN PLAN &amp; REG DEV OP/EXP</b>		\$0	\$121,386	\$0	\$63,718	\$0	\$93,689
<b>OPERATING INCOME</b>							
29023	Planning Applications/ Approval Fees	(\$1,300)	\$0	(\$8,132)	\$0	(\$1,300)	\$0
<b>Sub Total - TOWN PLAN &amp; REG DEV OP/INC</b>		(\$1,300)	\$0	(\$8,132)	\$0	(\$1,300)	\$0
<b>Total - TOWN PLANNING &amp; REGIONAL DEVELOPMENT</b>		(\$1,300)	\$121,386	(\$8,132)	\$63,718	(\$1,300)	\$93,689
<b>OTHER COMMUNITY AMENITIES</b>							
<b>OPERATING EXPENDITURE</b>							
30002	Cemeteries Administration	\$0	\$2,791	\$0	\$2,887	\$0	\$3,057
30012	Cemeteries Maintenance	\$0	\$19,650	\$0	\$16,148	\$0	\$19,750
30022	Grave Digging	\$0	\$15,448	\$0	\$16,443	\$0	\$12,780
30032	Public Conveniences Building Maintenance	\$0	\$4,670	\$0	\$1,879	\$0	\$10,197
30042	Public Conveniences Building Operation	\$0	\$34,999	\$0	\$34,760	\$0	\$32,806
<b>Sub Total - OTHER COMMUNITY AMENITIES OP/EXP</b>		\$0	\$77,558	\$0	\$72,117	\$0	\$78,590
<b>OPERATING INCOME</b>							
30003	Cemetery Fees- Gnowangerup	(\$6,000)	\$0	(\$15,495)	\$0	(\$6,000)	\$0
<b>Sub Total - OTHER COMMUNITY AMENITIES OP/INC</b>		(\$6,000)	\$0	(\$15,495)	\$0	(\$6,000)	\$0
<b>Total - OTHER COMMUNITY AMENITIES</b>		(\$6,000)	\$77,558	(\$15,495)	\$72,117	(\$6,000)	\$78,590
<b>URBAN STORMWATER DRAINAGE</b>							
<b>OPERATING EXPENDITURE</b>							
27002	Drainage Maintenance	\$0	\$5,580	\$0	\$3,844	\$0	\$5,980
27012	Depreciation	\$0	\$0	\$0	\$37	\$0	\$35
<b>Sub Total - URBAN STORMWATER DRAINAGE OP/EXP</b>		\$0	\$5,580	\$0	\$3,882	\$0	\$6,015
<b>Total - URBAN STORMWATER DRAINAGE</b>		\$0	\$5,580	\$0	\$3,882	\$0	\$6,015
<b>Total - COMMUNITY AMENITIES</b>		(\$284,192)	\$512,543	(\$317,181)	\$527,767	(\$293,921)	\$599,003



**FUNCTION/PROGRAM 11**

**RECREATION AND CULTURE**

**(PUBLIC HALLS & CIVIC CENTRES)**

**(OTHER RECREATION)**

**(SWIMMING POOLS)**

**(LIBRARIES)**

**(OTHER CULTURE)**

## Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		ADOPTED BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>PUBLIC HALL &amp; CIVIC CENTRES</b>							
<b>OPERATING EXPENDITURE</b>							
31012	Gnp Memorial Hall Building Maintenance	\$0	\$15,140	\$0	\$13,087	\$0	\$6,903
31022	Gnp Memorial Hall Building Operation	\$0	\$31,803	\$0	\$93,535	\$0	\$102,339
31052	Ongerup Hall Building Maintenance	\$0	\$1,535	\$0	\$3,090	\$0	\$4,000
31062	Ongerup Hall Building Operation	\$0	\$33,311	\$0	\$77,231	\$0	\$82,887
31092	Borden CWA Hall Building Maintenance	\$0	\$1,502	\$0	\$180	\$0	\$910
31102	Borden CWA Hall Building Operation	\$0	\$2,050	\$0	\$2,757	\$0	\$3,002
31152	Gnp Old Ambulance Building - Building Operation	\$0	\$1,890	\$0	\$1,898	\$0	\$2,067
31182	Ongerup CWA	\$0	\$2,580	\$0	\$9,350	\$0	\$10,437
31202	Yougenup Centre - Building Maintenance & Operation	\$0	\$36,353	\$0	\$62,765	\$0	\$64,972
<b>Sub Total - PUBLIC HALLS &amp; CIVIC CENTRES OP/EXP</b>		\$0	\$126,164	\$0	\$263,894	\$0	\$277,517
<b>OPERATING INCOME</b>							
31003	Gnowangerup Memorial Hall	(\$300)	\$0	(\$407)	\$0	(\$300)	\$0
31023	Ongerup Hall	(\$500)	\$0	(\$1,040)	\$0	(\$500)	\$0
31043	Borden CWA Hall	(\$600)	\$0	(\$600)	\$0	(\$600)	\$0
31053	HALL HIRE DEPOSITS	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - PUBLIC HALLS &amp; CIVIC CENTRES OP/INC</b>		(\$1,400)	\$0	(\$2,090)	\$0	(\$1,400)	\$0
<b>Total - PUBLIC HALL &amp; CIVIC CENTRES</b>		(\$1,400)	\$126,164	(\$2,090)	\$263,894	(\$1,400)	\$277,517
<b>OTHER RECREATION &amp; SPORT</b>							
<b>OPERATING EXPENDITURE</b>							
33012	Depreciation	\$0	\$123,315	\$0	\$107,686	\$0	\$117,655
33022	Gnowangerup Parks & Gardens	\$0	\$86,354	\$0	\$118,699	\$0	\$99,012
33032	Ongerup Parks & Gardens	\$0	\$32,420	\$0	\$44,314	\$0	\$45,595
33042	Borden Parks & Gardens	\$0	\$21,630	\$0	\$29,473	\$0	\$26,750
33052	Gnp Sporting Complex Grounds Maintenance	\$0	\$108,010	\$0	\$105,166	\$0	\$110,560
33062	Gnp Sporting Complex Building Maintenance	\$0	\$3,786	\$0	\$4,176	\$0	\$3,500
33072	Gnp Sporting Complex Building Operation	\$0	\$73,614	\$0	\$138,709	\$0	\$145,098
33082	Ongerup Sporting Complex Grounds Maintenance	\$0	\$20,151	\$0	\$17,295	\$0	\$18,806
33092	Ongerup Sporting Complex Building Maintenance	\$0	\$1,230	\$0	\$360	\$0	\$1,100
33102	Ongerup Sporting Complex Building Operation	\$0	\$51,387	\$0	\$75,966	\$0	\$82,477
33112	Borden Sporting Complex Grounds Maintenance	\$0	\$18,602	\$0	\$20,184	\$0	\$23,745
33122	Borden Sporting Complex Building Maintenance	\$0	\$1,350	\$0	\$389	\$0	\$1,350
33132	Borden Sporting Complex Building Operation	\$0	\$81,993	\$0	\$110,223	\$0	\$118,098
33222	Gnowangerup Bowling Club	\$0	\$20,151	\$0	\$39,514	\$0	\$35,522
33252	Old Borden Bowling Club	\$0	\$670	\$0	\$39	\$0	\$0
33232	Depreciation - Infrastructure	\$0	\$1,220	\$0	\$1,118	\$0	\$1,220
33282	Corporate & Community Unit Costs	\$0	\$23,882	\$0	\$16,973	\$0	\$20,778
33332	Pistol Club Building Operations	\$0	\$768	\$0	\$9,528	\$0	\$10,263
33342	Housing - Salary Sacrifice	\$0	\$6,600	\$0	\$3,000	\$0	\$0
33432	Other Recreation Expenditure	\$0	\$11,280	\$0	\$5,120	\$0	\$11,280
33442	Kidz Sport Grant Expenditure	\$0	\$4,884	\$0	\$5,884	\$0	\$0
33452	Nobarach Park - Buildings	\$0	\$26,651	\$0	\$25,791	\$0	\$9,658
33492	MCD Vehicle Expenses	\$0	\$6,515	\$0	\$14,095	\$0	\$14,000
<b>Sub Total - OTHER RECREATION &amp; SPORT OP/EXP</b>		\$0	\$726,463	\$0	\$893,702	\$0	\$896,467
<b>OPERATING INCOME</b>							
33003	Other Sport and Rec Income	\$0	\$0	(\$1,900)	\$0	\$0	\$0
33053	VARIOUS REIMBURSEMENT	\$0	\$0	(\$6)	\$0	\$0	\$0
33303	REIMBURSEMENTS	\$0	\$0	(\$3,000)	\$0	\$0	\$0
<b>Sub Total - OTHER RECREATION &amp; SPORT OP/INC</b>		\$0	\$0	(\$4,906)	\$0	\$0	\$0
<b>Total - OTHER RECREATION &amp; SPORT</b>		\$0	\$726,463	(\$4,906)	\$893,702	\$0	\$896,467

**Shire of Gnowangerup**

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		ADOPTED BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>SWIMMING POOL</b>							
<b>OPERATING EXPENDITURE</b>							
32002	Strategy & Governance Unit Costs	\$0	\$51,236	\$0	\$31,938	\$0	\$42,747
32012	Administration Activity Costs	\$0	\$39,628	\$0	\$36,185	\$0	\$47,562
32042	Gnowangerup Swimming Pool Staff Salaries	\$0	\$84,236	\$0	\$78,664	\$0	\$101,171
32052	Gnowangerup Swimming Pool Building Maintenance	\$0	\$6,200	\$0	\$2,224	\$0	\$2,850
32062	Gnowangerup Swimming Pool Building Operation	\$0	\$89,500	\$0	\$50,428	\$0	\$56,047
32072	Gnowangerup Swimming Pool Grounds Maintenance	\$0	\$24,330	\$0	\$22,566	\$0	\$21,535
32082	Gnowangerup Swimming Pool Chemicals	\$0	\$13,800	\$0	\$4,972	\$0	\$7,650
32092	Gnowangerup Swimming Pool Minor Equipment & Servicing	\$0	\$15,300	\$0	\$9,419	\$0	\$7,288
32132	Corporate & Community Unit Costs	\$0	\$0	\$0	\$0	\$0	\$0
32142	Swimming Pool Insurances	\$0	\$3,205	\$0	\$3,205	\$0	\$2,995
32152	Swimming Pool Superannuation	\$0	\$11,817	\$0	\$10,317	\$0	\$13,160
32162	Swimming Pool Other Costs	\$0	\$15,300	\$0	\$3,430	\$0	\$8,800
<b>Sub Total - SWIMMING POOL OP/EXP</b>		\$0	\$354,552	\$0	\$253,347	\$0	\$311,805
<b>OPERATING INCOME</b>							
32003	Swimming Pool Entrance Fees	(\$20,255)	\$0	(\$23,235)	\$0	(\$23,000)	\$0
32013	Swimming Pool Grants	(\$32,000)	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - SWIMMING POOL OP/INC</b>		(\$52,255)	\$0	(\$23,235)	\$0	(\$23,000)	\$0
<b>Total - SWIMMING POOL</b>		(\$52,255)	\$354,552	(\$23,235)	\$253,347	(\$23,000)	\$311,805
<b>TELEVISION &amp; RADIO REBROADCASTING</b>							
<b>OPERATING EXPENDITURE</b>							
<b>Sub Total - TV &amp; RADIO REBROADCASTING OP/EXP</b>		\$0	\$0	\$0	\$56	\$0	\$0
<b>Total - TV &amp; RADIO REBROADCASTING</b>		\$0	\$0	\$0	\$56	\$0	\$0
<b>LIBRARIES</b>							
<b>OPERATING EXPENDITURE</b>							
35002	Administration Activity Costs	\$0	\$43,903	\$0	\$40,203	\$0	\$51,499
35022	Gnowangerup Library Salaries	\$0	\$40,157	\$0	\$40,017	\$0	\$40,552
35032	Ongerup Library Salaries	\$0	\$16,586	\$0	\$11,331	\$0	\$10,540
35052	Gnp Library Building Operation	\$0	\$10,538	\$0	\$8,288	\$0	\$10,285
35062	Ongerup Library Building Operation	\$0	\$1,000	\$0	\$1,109	\$0	\$1,100
35072	Gnowangerup Library Book Exchange	\$0	\$600	\$0	\$584	\$0	\$600
35082	Ongerup Library Book Exchange	\$0	\$695	\$0	\$752	\$0	\$695
35092	Gnowangerup Library Minor Items	\$0	\$3,500	\$0	\$661	\$0	\$2,300
35102	Ongerup Library Minor Items	\$0	\$5,500	\$0	\$0	\$0	\$5,500
35112	Gnowangerup Library	\$0	\$22,430	\$0	\$13,023	\$0	\$10,430
35122	Ongerup Library	\$0	\$5,100	\$0	\$1,228	\$0	\$13,500
35142	Regional Library Costs	\$0	\$2,000	\$0	\$2,000	\$0	\$2,225
35192	Library Insurance Expenses	\$0	\$1,665	\$0	\$1,665	\$0	\$1,521
<b>Sub Total - LIBRARIES OP/EXP</b>		\$0	\$153,674	\$0	\$120,861	\$0	\$150,747
<b>OPERATING INCOME</b>							
35003	Gnp Library Fines & Penalties	\$0	\$0	(\$66)	\$0	\$0	\$0
35013	Gnp Library Other	(\$1,300)	\$0	(\$420)	\$0	\$0	\$0
<b>Sub Total - LIBRARIES OP/INC</b>		(\$1,300)	\$0	(\$486)	\$0	\$0	\$0
<b>Total - LIBRARIES</b>		(\$1,300)	\$153,674	(\$486)	\$120,861	\$0	\$150,747



## Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		ADOPTED BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>OTHER CULTURE</b>							
<b>OPERATING EXPENDITURE</b>							
37002	Corporate & Community Unit Costs	\$0	\$11,940	\$0	\$8,474	\$0	\$10,382
37032	Old Gnowangerup Police Station & Gaol Building Maintenance	\$0	\$500	\$0	\$0	\$0	\$500
37042	Old Gnowangerup Gaol Building Operation	\$0	\$7,086	\$0	\$8,603	\$0	\$9,292
37062	Borden Arts & Crafts Building Operation	\$0	\$0	\$0	\$39	\$0	\$0
37072	Ongerup Community Centre Building Maintenance	\$0	\$2,000	\$0	\$468	\$0	\$2,460
37082	Ongerup Community Centre Building Operation	\$0	\$12,580	\$0	\$22,973	\$0	\$26,127
37112	Gnp Historic Centre Building Maintenance	\$0	\$1,620	\$0	\$200	\$0	\$1,620
37122	Gnp Historic Centre Building Operation	\$0	\$4,266	\$0	\$4,985	\$0	\$5,372
37132	Ongerup Museum Building Operation	\$0	\$6,761	\$0	\$14,561	\$0	\$15,862
37212	Heritage Trail Plan Implementation	\$0	\$5,600	\$0	\$5,120	\$0	\$0
37222	Heritage Strategy & Municipal Inventory	\$0	\$7,000	\$0	\$0	\$0	\$10,000
37232	Heritage Tractor Maintenance	\$0	\$0	\$0	\$0	\$0	\$0
37252	Loss on Disposal of Asset	\$0	\$0	\$0	\$0	\$0	\$0
37322	Old Gnowangerup Star Building Operation	\$0	\$0	\$0	\$1,544	\$0	\$3,340
<b>Sub Total - OTHER CULTURE OP/EXP</b>		\$0	\$59,353	\$0	\$66,968	\$0	\$84,955
<b>OPERATING INCOME</b>							
37023	Reimbursements/ Donations	\$0	\$0	\$0	\$0	\$0	\$0
37043	Government Grants	\$0	\$0	\$0	\$0	\$0	\$0
37073	Lottery West Grant	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - OTHER CULTURE OP/INC</b>		\$0	\$0	\$0	\$0	\$0	\$0
<b>Total - OTHER CULTURE</b>		\$0	\$59,353	\$0	\$66,968	\$0	\$84,955
<b>Total - RECREATION AND CULTURE</b>		<b>(\$54,955)</b>	<b>\$1,420,206</b>	<b>(\$30,717)</b>	<b>\$1,598,827</b>	<b>(\$24,400)</b>	<b>\$1,721,491</b>



**FUNCTION/PROGRAM 12**

**TRANSPORT**

**(MAINTENANCE OF ROADS/STREETS)**

**(TRAFFIC CONTROL)**

**(AERODROMES)**

## Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		ADOPTED BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE</b>							
<b>OPERATING EXPENDITURE</b>							
39002	Depreciation - Roads	\$0	\$1,159,950	\$0	\$1,094,206	\$0	\$1,159,950
39012	Bridges - Pallinup Bridge	\$0	\$37,647	\$0	\$30,107	\$0	\$37,660
39022	Depreciation - Footpaths	\$0	\$9,595	\$0	\$8,863	\$0	\$8,700
39032	Depreciation - Other	\$0	\$2,260	\$0	\$2,221	\$0	\$2,190
39042	Gnp Depot Building Maintenance	\$0	\$11,600	\$0	\$9,864	\$0	\$8,630
39052	Gnp Depot Building Operation	\$0	\$30,326	\$0	\$28,392	\$0	\$31,232
39062	Ongerup Depot Building Maintenance	\$0	\$1,905	\$0	\$4,575	\$0	\$4,985
39072	Ongerup Depot Building Operation	\$0	\$3,848	\$0	\$5,292	\$0	\$6,819
39102	Gravel Pit Reinstatements	\$0	\$23,110	\$0	\$0	\$0	\$6,100
39112	Road Maintenance	\$0	\$1,910,255	\$0	\$1,666,277	\$0	\$1,584,474
39122	Administration Department Costs Regional Road Group	\$0	\$214,978	\$0	\$156,562	\$0	\$87,915
39132	Roman Development	\$0	\$66,455	\$0	\$68,740	\$0	\$59,162
39142	Street Lighting	\$0	\$44,250	\$0	\$42,829	\$0	\$43,000
39182	Gnowangerup Depot General Maintenance	\$0	\$17,780	\$0	\$14,654	\$0	\$14,300
39192	Loss on Sale of Asset	\$0	\$0	\$0	\$23,298	\$0	\$0
39242	Kerb Renewal	\$0	\$7,380	\$0	\$0	\$0	\$6,000
39252	Urban Drainage Renewals/Maintenance	\$0	\$8,744	\$0	\$0	\$0	\$8,744
39262	Main Street Strategy	\$0	\$3,000	\$0	\$0	\$0	\$0
39272	Laneway Maintenance	\$0	\$17,420	\$0	\$7,876	\$0	\$12,060
39282	Natural Disaster Opening Up Costs	\$0	\$0	\$0	\$15,429	\$0	\$0
39292	Natural Disaster Restoration Works	\$0	\$6,000,000	\$0	\$7,634,977	\$0	\$3,365,000
39322	WATC Short Term Loan Interest	\$0	\$0	\$0	\$1,016	\$0	\$15,000
<b>Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP</b>		\$0	\$9,570,502	\$0	\$10,815,180	\$0	\$6,461,921
<b>OPERATING INCOME</b>							
38013	Regional Road Group Grants	(\$76,000)	\$0	(\$76,000)	\$0	(\$452,000)	\$0
38033	Roads To Recovery Grants	(\$577,135)	\$0	(\$578,212)	\$0	(\$276,172)	\$0
39003	MRWA Road Preservation Grant	(\$142,735)	\$0	(\$83,729)	\$0	(\$83,729)	\$0
39043	Profit/ Loss on Sale of Assets	\$0	\$0	\$0	\$0	\$0	\$0
39093	Reimbursements	(\$6,000,000)	\$0	(\$7,636,478)	\$0	(\$3,365,000)	\$0
39103	Vehicle Factory Rebate	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - MTCE STREETS ROADS DEPOTS OP/INC</b>		(\$6,795,870)	\$0	(\$8,374,419)	\$0	(\$4,176,901)	\$0
<b>Total - MTCE STREETS ROADS DEPOTS</b>		(\$6,795,870)	\$9,570,502	(\$8,374,419)	\$10,815,180	(\$4,176,901)	\$6,461,921
<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	(\$105)	\$0	(\$100)	\$0
<b>Sub Total - TRAFFIC CONTROL OP/INC</b>		(\$100)	\$0	(\$105)	\$0	(\$100)	\$0
<b>Total - TRAFFIC CONTROL</b>		(\$100)	\$0	(\$105)	\$0	(\$100)	\$0
<b>AERODROMES</b>							
<b>OPERATING EXPENDITURE</b>							
43002	Gnowangerup Airstrip Maintenance	\$0	\$9,770	\$0	\$14,076	\$0	\$16,940
43012	Gnowangerup Airstrip Operations	\$0	\$180,591	\$0	\$163,894	\$0	\$179,482
<b>Sub Total - AERODROMES OP/EXP</b>		\$0	\$190,361	\$0	\$177,970	\$0	\$196,422
<b>OPERATING INCOME</b>							
43013	Transfer from Trust	(\$1,265)	\$0	(\$1,268)	\$0	\$0	\$0
<b>Sub Total - AERODROMES OP/INC</b>		(\$1,265)	\$0	(\$1,268)	\$0	\$0	\$0
<b>Total - AERODROMES</b>		(\$1,265)	\$190,361	(\$1,268)	\$177,970	\$0	\$196,422
<b>Total - TRANSPORT</b>		(\$6,797,235)	\$9,760,863	(\$8,375,791)	\$10,993,149	(\$4,177,001)	\$6,658,343



**SHIRE OF GNOWANGERUP**

**FUNCTION/PROGRAM 13**

**ECONOMIC SERVICES**

**(TOURISM & AREA PROMOTION)**

**(BUILDING CONTROL)**

**(SALEYARDS & MARKETS)**

**(ECONOMIC DEVELOPMENT)**

**(PUBLIC UTILITY SERVICES)**

## Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		ADOPTED BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>TOURISM AND AREA PROMOTION</b>							
<b>OPERATING EXPENDITURE</b>							
46012	Strategy & Governance Unit Costs	\$0	\$14,359	\$0	\$9,404	\$0	\$12,828
46092	Gnowangerup Caravan Park - Operation Costs	\$0	\$1,817	\$0	\$2,772	\$0	\$3,182
46102	Gnowangerup Caravan Park Building Maintenance Costs	\$0	\$1,000	\$0	\$0	\$0	\$1,000
46122	Local Tourism Promotion	\$0	\$10,000	\$0	\$0	\$0	\$10,000
<b>Sub Total - TOURISM &amp; AREA PROMOTION OP/EXP</b>		\$0	\$27,176	\$0	\$12,175	\$0	\$27,010
<b>OPERATING INCOME</b>							
46013	Caravan Park Licences	(\$800)	\$0	(\$800)	\$0	(\$800)	\$0
46023	Reimbursements	\$0	\$0	\$0	\$0	\$0	\$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)	\$27,176	(\$800)	\$12,175	(\$800)	\$27,010
<b>BUILDING CONTROL</b>							
<b>OPERATING EXPENDITURE</b>							
47002	Building Services - Contractor costs	\$0	\$54,000	\$0	\$42,346	\$0	\$54,000
<b>Sub Total - BUILDING CONTROL OP/EXP</b>		\$0	\$54,000	\$0	\$42,346	\$0	\$54,000
<b>BUILDING CONTROL OP/INC</b>							
47003	Building Licences & Fees	(\$3,000)	\$0	(\$3,857)	\$0	(\$2,500)	\$0
47013	BRB & BCITF Commissions	(\$100)	\$0	(\$142)	\$0	(\$70)	\$0
<b>Sub Total - BUILDING CONTROL OP/INC</b>		(\$3,100)	\$0	(\$3,999)	\$0	(\$2,570)	\$0
<b>Total - BUILDING CONTROL</b>		(\$3,100)	\$54,000	(\$3,999)	\$42,346	(\$2,570)	\$54,000
<b>ECONOMIC DEVELOPMENT</b>							
<b>OPERATING EXPENDITURE</b>							
50002	Strategy & Governance Unit Costs	\$0	\$14,359	\$0	\$9,404	\$0	\$12,828
50022	Community Capacity Building	\$0	\$10,000	\$0	\$7,948	\$0	\$180,500
50042	Annual Business Forum	\$0	\$2,000	\$0	\$0	\$0	\$0
50052	Gnp Training Centre Expenses	\$0	\$25,000	\$0	\$9,978	\$0	\$0
50062	Bendigo Bank Contribution	\$0	\$0	\$0	\$0	\$0	\$35,000
50072	Marketing & Tourism Promotion	\$0	\$0	\$0	\$0	\$0	\$20,000
50082	Loan 281 Interest	\$0	\$0	\$0	\$0	\$0	\$0
50092	Business Development Expenses	\$0	\$0	\$0	\$0	\$0	\$5,000
<b>Sub Total - ECONOMIC DEVELOPMENT OP/EXP</b>		\$0	\$51,359	\$0	\$27,329	\$0	\$253,328
<b>OPERATING INCOME</b>							
50003	Reimbursements	\$0	\$0	(\$600)	\$0	\$0	\$0
<b>Sub Total - ECONOMIC DEVELOPMENT OP/INC</b>		\$0	\$0	(\$600)	\$0	\$0	\$0
<b>Total - ECONOMIC DEVELOPMENT</b>		\$0	\$51,359	(\$600)	\$27,329	\$0	\$253,328

## Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		ADOPTED BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>PUBLIC UTILITY SERVICES</b>							
<b>OPERATING EXPENDITURE</b>							
51002	Standpipe Maintenance	\$0	\$1,280	\$0	\$1,351	\$0	\$1,800
51012	Gnowangerup Standpipe	\$0	\$4,000	\$0	\$2,082	\$0	\$4,000
51022	Ongerup Standpipe	\$0	\$650	\$0	\$639	\$0	\$650
51032	Borden Standpipe	\$0	\$400	\$0	\$580	\$0	\$400
51042	Formby Road Bore	\$0	\$900	\$0	\$4,983	\$0	\$900
51052	Highdenup Road Bore	\$0	\$890	\$0	\$574	\$0	\$890
51092	Toompup Bore	\$0	\$300	\$0	\$0	\$0	\$300
<b>Sub Total - PUBLIC UTILITY SERVICES OP/EXP</b>		\$0	\$8,420	\$0	\$10,209	\$0	\$8,940
<b>OPERATING INCOME</b>							
51003	Gnowangerup Standpipe Fees	(\$500)	\$0	(\$2,312)	\$0	(\$1,200)	\$0
51033	Virginia Land Lease	(\$6,382)	\$0	(\$7,752)	\$0	(\$7,752)	\$0
51063	Exploration on Road Reserves & Reserves	\$0	\$0	\$0	\$0	\$0	\$0
51073	Standpipe Swipe Card	(\$150)	\$0	(\$61)	\$0	(\$50)	\$0
<b>Sub Total - PUBLIC UTILITY SERVICES OP/INC</b>		(\$7,032)	\$0	(\$10,125)	\$0	(\$9,002)	\$0
<b>Total - PUBLIC UTILITY SERVICES</b>		(\$7,032)	\$8,420	(\$10,125)	\$10,209	(\$9,002)	\$8,940
<b>Total - ECONOMIC SERVICES</b>		(\$10,932)	\$140,955	(\$15,524)	\$92,060	(\$12,372)	\$343,278



**FUNCTION/PROGRAM 14**

**OTHER PROPERTY & SERVICES**

**(PRIVATE WORKS)**

**(PUBLIC WORKS OVERHEADS)**

**(PLANT OPERATION COSTS)**

**(MATERIALS & STOCK)**

**(SALARIES & WAGES)**

**(ADMINISTRATION)**

**(UNCLASSIFIED)**

## Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		ADOPTED BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>PRIVATE WORKS</b>							
<b>OPERATING EXPENDITURE</b>							
53002	Private Works	\$0	\$12,950	\$0	\$16,758	\$0	\$12,950
53022	Motor Vehicle Licensing	\$0	\$54,376	\$0	\$37,628	\$0	\$58,660
<b>Sub Total - PRIVATE WORKS OP/EXP</b>		<b>\$0</b>	<b>\$67,326</b>	<b>\$0</b>	<b>\$54,386</b>	<b>\$0</b>	<b>\$71,610</b>
<b>OPERATING INCOME</b>							
53003	Private Works Income	(\$12,950)	\$0	(\$20,818)	\$0	(\$12,950)	\$0
<b>Sub Total - PRIVATE WORKS OP/INC</b>		<b>(\$12,950)</b>	<b>\$0</b>	<b>(\$20,818)</b>	<b>\$0</b>	<b>(\$12,950)</b>	<b>\$0</b>
<b>Total - PRIVATE WORKS</b>		<b>(\$12,950)</b>	<b>\$67,326</b>	<b>(\$20,818)</b>	<b>\$54,386</b>	<b>(\$12,950)</b>	<b>\$71,610</b>
<b>PUBLIC WORKS OVERHEADS</b>							
<b>OPERATING EXPENDITURE</b>							
57002	Annual Leave	\$0	\$64,535	\$0	\$92,612	\$0	\$104,119
57012	Long Service Leave	\$0	\$24,178	\$0	\$67,556	\$0	\$29,588
57022	Public Holidays	\$0	\$30,989	\$0	\$44,456	\$0	\$43,955
57032	Sick Leave	\$0	\$25,000	\$0	\$37,192	\$0	\$43,955
57042	Supervision & Administration	\$0	\$238,160	\$0	\$228,994	\$0	\$232,430
57052	General Duties	\$0	\$22,500	\$0	\$44,921	\$0	\$22,500
57062	Toolbox Meetings	\$0	\$4,600	\$0	\$4,765	\$0	\$4,600
57072	Strategy & Governance Unit Costs	\$0	\$2,420	\$0	\$1,100	\$0	\$2,446
57082	Superannuation	\$0	\$162,255	\$0	\$122,623	\$0	\$175,973
57092	Works Training/ Conferences	\$0	\$24,500	\$0	\$32,703	\$0	\$24,500
57102	Workers Compensation	\$0	\$30,657	\$0	\$31,864	\$0	\$26,274
57112	Job Costed Expenses	\$0	\$1,200	\$0	\$0	\$0	\$0
57122	Mobile Phones - Works	\$0	\$8,280	\$0	\$3,931	\$0	\$8,280
57132	EBA Uniforms	\$0	\$9,340	\$0	\$8,011	\$0	\$9,340
57142	Safety Clothing & Equipment	\$0	\$2,500	\$0	\$1,817	\$0	\$2,500
57152	Other Costs	\$0	\$47,523	\$0	\$32,915	\$0	\$47,523
57162	Insurance	\$0	\$13,730	\$0	\$13,690	\$0	\$14,271
57172	Consultants	\$0	\$80,000	\$0	\$17,810	\$0	\$80,000
57182	In House Service Costs	\$0	\$89,087	\$0	\$67,724	\$0	\$97,891
57192	Rostered Days Off	\$0	\$500	\$0	\$1,826	\$0	\$500
57212	9 Yougenup Road - Building Maintenance	\$0	\$0	\$0	\$72	\$0	\$0
57222	9 Yougenup Road - Building Operation	\$0	\$0	\$0	\$238	\$0	\$0
57232	GNOWANGERUP GRADER DRIVER RENTAL	\$0	\$13,200	\$0	\$14,111	\$0	\$13,200
57242	ONGERUP GRADER DRIVER RENT	\$0	\$6,240	\$0	\$6,760	\$0	\$6,760
57992	Less Recovered From Works	\$0	(\$901,394)	\$0	(\$709,047)	\$0	(\$990,605)
<b>Sub Total - PUBLIC WORKS O/HEADS OP/EXP</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$168,644</b>	<b>\$0</b>	<b>\$0</b>
<b>OPERATING INCOME</b>							
57003	Reimbursements	(\$11,120)	\$0	(\$22,056)	\$0	(\$11,120)	\$0
<b>Sub Total - PUBLIC WORKS O/HEADS OP/INC</b>		<b>(\$11,120)</b>	<b>\$0</b>	<b>(\$22,056)</b>	<b>\$0</b>	<b>(\$11,120)</b>	<b>\$0</b>
<b>Total - PUBLIC WORKS OVERHEADS</b>		<b>(\$11,120)</b>	<b>\$0</b>	<b>(\$22,056)</b>	<b>\$168,644</b>	<b>(\$11,120)</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 ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		ADOPTED BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>PLANT OPERATIONS COSTS</b>							
<b>OPERATING EXPENDITURE</b>							
58002	Fleet Maintenance	\$0	\$143,765	\$0	\$179,080	\$0	\$143,765
58012	Insurance	\$0	\$29,707	\$0	\$26,838	\$0	\$27,208
58022	Fuels & oils	\$0	\$240,000	\$0	\$181,353	\$0	\$240,000
58032	Tyres	\$0	\$36,000	\$0	\$21,499	\$0	\$36,000
58042	Parts & Repairs	\$0	\$130,000	\$0	\$140,991	\$0	\$130,000
58052	Licences	\$0	\$28,500	\$0	\$9,513	\$0	\$10,000
58062	Blades & points	\$0	\$20,000	\$0	\$15,948	\$0	\$20,000
58072	Expendable Tools	\$0	\$13,000	\$0	\$10,723	\$0	\$13,000
58082	Depreciation - Plant	\$0	\$275,000	\$0	\$216,772	\$0	\$275,000
58092	Depreciation - Minor Plant	\$0	\$23,615	\$0	\$9,489	\$0	\$23,615
58112	2 CECIL STREET - BUILDING OPERATION	\$0	\$9,490	\$0	\$11,927	\$0	\$13,989
58122	2 CECIL STREET - BUILDING MAINTENANCE	\$0	\$2,650	\$0	\$3,560	\$0	\$0
58132	Mechanic Utility Costs	\$0	\$10,000	\$0	\$11,644	\$0	\$10,000
58142	Housing - 2 Cecil Street	\$0	\$5,760	\$0	\$5,760	\$0	\$5,760
58162	Other Costs	\$0	\$5,000	\$0	\$5,280	\$0	\$5,000
58992	Less Recovered From Works	\$0	(\$972,487)	\$0	(\$911,963)	\$0	(\$953,337)
<b>Sub Total - PLANT OPERATIONS COSTS OP/EXP</b>		\$0	\$0	\$0	(\$61,585)	\$0	\$0
<b>OPERATING INCOME</b>							
58003	Reimbursements	(\$5,760)	\$0	(\$5,760)	\$0	(\$17,098)	\$0
58013	Fuel Rebates	(\$27,500)	\$0	(\$36,422)	\$0	(\$27,500)	\$0
<b>Sub Total - PLANT OPERATIONS COSTS OP/INC</b>		(\$33,260)	\$0	(\$42,182)	\$0	(\$44,598)	\$0
<b>Total - PLANT OPERATIONS COSTS</b>		(\$33,260)	\$0	(\$42,182)	(\$61,585)	(\$44,598)	\$0
<b>MATERIALS AND STOCK</b>							
<b>OPERATING EXPENDITURE</b>							
55032	Fuel & Oils Purchased	\$0	\$240,000	\$0	\$0	\$0	\$240,000
55042	Less Fuel & Oils Allocated	\$0	(\$240,000)	\$0	\$0	\$0	(\$240,000)
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	\$2,018,265	\$0	\$2,017,706	\$0	\$2,114,752
54012	Less Salaries Allocated	\$0	(\$2,018,265)	\$0	(\$2,017,706)	\$0	(\$2,114,752)
54022	Workers Compensation Payments	\$0	\$0	\$0	\$35,680	\$0	\$0
<b>Sub Total - SALARIES AND WAGES OP/EXP</b>		\$0	\$0	\$0	\$35,680	\$0	\$0
<b>OPERATING INCOME</b>							
54003	Workers Compensation Reimbursements	\$0	\$0	(\$33,480)	\$0	\$0	\$0
<b>Sub Total - SALARIES AND WAGES OP/INC</b>		\$0	\$0	(\$33,480)	\$0	\$0	\$0
<b>Total - SALARIES AND WAGES</b>		\$0	\$0	(\$33,480)	\$35,680	\$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 ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		ADOPTED BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>ADMINISTRATION</b>							
<b>OPERATING EXPENDITURE</b>							
<b>Administration activity units</b>							
59022	IT Licence Costs & Support	\$0	\$90,612	\$0	\$71,574	\$0	\$95,649
59032	Accounting	\$0	\$67,680	\$0	\$33,719	\$0	\$58,750
59042	Admin Telephone Mail & Reception	\$0	\$16,100	\$0	\$14,892	\$0	\$16,100
59052	Office Supplies & Equipment	\$0	\$23,500	\$0	\$23,775	\$0	\$24,680
59062	Records Management Costs	\$0	\$43,500	\$0	\$39,490	\$0	\$54,750
59072	Occ Health & Safety	\$0	\$26,564	\$0	\$24,100	\$0	\$30,160
59082	Administration Office Building Maintenance	\$0	\$6,350	\$0	\$6,846	\$0	\$5,890
59092	Administration Office Building Operation	\$0	\$53,388	\$0	\$67,575	\$0	\$88,440
59102	Police Licensing	\$0	\$1,500	\$0	\$0	\$0	\$1,500
59202	Loss on Sale of Asset	\$0	\$0	\$0	\$0	\$0	\$0
59992	Less Recovered From Activities	\$0	(\$327,694)	\$0	(\$281,971)	\$0	(\$374,419)
<b>Governance &amp; Strategy</b>							
60282	Governance & Strategy Salaries	\$0	\$226,864	\$0	\$243,994	\$0	\$229,293
60002	Employee Leave	\$0	\$0	\$0	\$40,457	\$0	\$0
60012	Long Service Leave	\$0	\$5,623	\$0	\$10,343	\$0	\$5,658
60022	Superannuation	\$0	\$32,757	\$0	\$35,745	\$0	\$33,104
60032	Governance Training/ Conferences	\$0	\$12,000	\$0	\$5,935	\$0	\$15,900
60042	Workers Compensation	\$0	\$6,040	\$0	\$6,040	\$0	\$4,838
60052	Housing	\$0	\$9,600	\$0	\$9,600	\$0	\$9,600
60082	Vehicle Expenses (Inc FBT)	\$0	\$31,000	\$0	\$35,169	\$0	\$30,000
60102	4 Grocock Street Building Maintenance	\$0	\$5,475	\$0	\$8,202	\$0	\$22,497
60112	4 Grocock Street Building Operation	\$0	\$9,482	\$0	\$14,037	\$0	\$0
60142	Insurances	\$0	\$6,826	\$0	\$5,675	\$0	\$5,919
60152	S&G Mobile Phone Expenses	\$0	\$1,750	\$0	\$1,605	\$0	\$1,750
60162	S&G Uniforms	\$0	\$1,240	\$0	\$0	\$0	\$1,240
60172	S&G Other Minor Expenses	\$0	\$6,335	\$0	\$6,444	\$0	\$1,460
60252	Resource Sharing Expenses	\$0	\$6,000	\$0	\$3,181	\$0	\$4,000
60272	Rostered Days Off	\$0	\$0	\$0	(\$210)	\$0	\$0
60292	Integrated Planning Costs	\$0	\$35,000	\$0	\$21,502	\$0	\$10,000
60992	Less Allocated To works	\$0	(\$354,992)	\$0	(\$168,909)	\$0	(\$361,259)
<b>Corporate &amp; Community</b>							
61262	Corporate & Community Salaries	\$0	\$330,540	\$0	\$190,505	\$0	\$439,963
61002	Employee Leave	\$0	\$0	\$0	\$29,771	\$0	\$0
61012	Long Service Leave	\$0	\$8,798	\$0	\$5,247	\$0	\$8,931
61022	C&C Superannuation	\$0	\$47,670	\$0	\$27,793	\$0	\$63,371
61032	C&C Workers Compensation	\$0	\$8,351	\$0	\$8,351	\$0	\$8,988
61042	C&C Vehicle Costs	\$0	\$9,000	\$0	\$14,608	\$0	\$13,850
61062	C&C Mobile Phone Costs	\$0	\$3,880	\$0	\$1,203	\$0	\$3,000
61072	Corporate & Community Uniforms	\$0	\$1,840	\$0	\$150	\$0	\$2,720
61082	Corporate & Community Training Costs	\$0	\$6,575	\$0	\$3,460	\$0	\$17,500
61092	3396 Broomehill-Gnp Rd Building Maintenance	\$0	\$2,100	\$0	\$1,042	\$0	\$16,312
61102	3396 Broomehill-Gnp Rd Building Operations	\$0	\$8,417	\$0	\$11,049	\$0	\$0
61112	Corporate & Community Other Minor Costs	\$0	\$6,000	\$0	\$0	\$0	\$2,500
61122	Corporate & Community Insurance	\$0	\$3,698	\$0	\$4,847	\$0	\$8,478
61222	Rostered Days Off	\$0	\$0	\$0	\$254	\$0	\$0
61232	Housing	\$0	\$8,640	\$0	\$8,640	\$0	\$8,640
61272	Human Resource Costs	\$0	\$10,000	\$0	\$2,671	\$0	\$20,000
61992	Less Allocated To Services	\$0	(\$436,869)	\$0	(\$280,688)	\$0	(\$585,613)
<b>Finance Overheads</b>							
63202	Finance Salaries	\$0	\$142,116	\$0	\$127,961	\$0	\$0
63002	Employee Leave	\$0	\$0	\$0	\$20,207	\$0	\$0
63012	Long Service Leave	\$0	\$3,432	\$0	\$12,537	\$0	\$0
63022	Superannuation	\$0	\$20,334	\$0	\$16,874	\$0	\$0
63032	Workers Compensation	\$0	\$3,783	\$0	\$3,783	\$0	\$0
63062	Uniforms	\$0	\$880	\$0	\$728	\$0	\$0
63072	Training Costs	\$0	\$4,500	\$0	\$5,062	\$0	\$0
63102	Insurance	\$0	\$3,355	\$0	\$3,356	\$0	\$0
63222	Rostered Days Off	\$0	\$0	\$0	(\$253)	\$0	\$0
63992	Less Allocated To Services	\$0	(\$178,400)	\$0	(\$177,971)	\$0	\$0
<b>Sub Total - ADMINISTRATION OP/EXP</b>		\$0	\$61,140	\$0	\$319,996	\$0	\$44,140
<b>OPERATING INCOME - ADMINISTRATION</b>							
59003	Licensing Services	(\$21,500)	\$0	(\$22,478)	\$0	(\$21,000)	\$0
60003	Reimbursements	(\$18,740)	\$0	(\$32,428)	\$0	(\$21,740)	\$0
<b>Sub Total - ADMINISTRATION OP/INC</b>		(\$40,240)	\$0	(\$55,403)	\$0	(\$42,740)	\$0
<b>Total - ADMINISTRATION</b>		(\$40,240)	\$61,140	(\$55,403)	\$319,996	(\$42,740)	\$44,140

*Shire of Gnowangerup*

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		ADOPTED BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>UNCLASSIFIED</b>							
<b>OPERATING EXPENDITURE</b>							
62022	Donations & Grants	\$0	\$4,180	\$0	\$2,180	\$0	\$7,180
62032	Insurance Claims	\$0	\$0	\$0	\$0	\$0	\$5,000
62042	Other Minor Expenses	\$0	\$0	\$0	\$1	\$0	\$0
62082	Toompup Dam Maintenance	\$0	\$0	\$0	\$1,534	\$0	\$10,415
62092	Old Airport Dam Maintenance	\$0	\$0	\$0	\$0	\$0	\$10,415
62102	Airport Dam Maintenance	\$0	\$0	\$0	\$0	\$0	\$10,415
62112	Magitup Dam Maintenance	\$0	\$0	\$0	\$10,416	\$0	\$40,415
62122	Bowling Club Dams Maintenance	\$0	\$0	\$0	\$0	\$0	\$15,000
<b>Sub Total - UNCLASSIFIED OP/EXP</b>		\$0	\$4,180	\$0	\$14,131	\$0	\$98,840
<b>OPERATING INCOME</b>							
62003	Insurance Claims Reimbursed	(\$10,760)	\$0	(\$31,061)	\$0	(\$9,000)	\$0
<b>Sub Total - UNCLASSIFIED OP/INC</b>		(\$10,760)	\$0	(\$31,061)	\$0	(\$9,000)	\$0
<b>Total - UNCLASSIFIED</b>		(\$10,760)	\$4,180	(\$31,061)	\$14,131	(\$9,000)	\$98,840
<b>Total - OTHER PROPERTY AND SERVICES</b>		(\$108,330)	\$132,646	(\$204,999)	\$531,252	(\$120,408)	\$214,590



**SHIRE OF GNOWANGERUP**

**CAPITAL EXPENDITURE**

**TRANSFERS TO/(FROM) RESERVES**

**SURPLUS CARRIED FORWARD**

**NEW LOANS**

**LOAN PRINCIPAL REPAYMENT**

**OPERATING ACTIVITIES EXCLUDED**

*Shire of Gnowangerup*

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		ADOPTED BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>TRANSFERS TO/FROM RESERVES</b>							
<b>EXPENDITURE</b>							
95001	Transfers To Reserve Funds - (Inc Interest Earned)	\$0	\$516,057	\$0	\$331,600	\$0	\$202,500
<b>Sub Total - TRANSFER TO OTHER COUNCIL FUNDS</b>		\$0	\$516,057	\$0	\$331,600	\$0	\$202,500
<b>INCOME</b>							
95002	Transfer from Reserve Fund	(\$507,588)	\$0	(\$237,668)	\$0	(\$790,302)	\$0
<b>Total - TRANSFER FROM OTHER COUNCIL FUNDS</b>		(\$507,588)	\$0	(\$237,668)	\$0	(\$790,302)	\$0
<b>Total - FUND TRANSFER</b>		(\$507,588)	\$516,057	(\$237,668)	\$331,600	(\$790,302)	\$202,500
000000 (Surplus) / Deficit - Carried Forward		(\$1,648,385)	\$0	(\$1,552,914)	\$0	(\$2,248,000)	\$0
<b>Sub Total - SURPLUS C/FWD</b>		(\$1,648,385)	\$0	(\$1,552,914)	\$0	(\$2,248,000)	\$0
<b>Total - SURPLUS</b>		(\$1,648,385)	\$0	(\$1,552,914)	\$0	(\$2,248,000)	\$0
<b>LONG TERM LOANS</b>							
<b>Sub Total - LOAN ADVANCES</b>		\$0	\$0	\$0	\$0	\$0	\$0
<b>INCOME</b>							
80005	New Loans	\$0	\$0	\$0	\$0	(\$367,500)	\$0
80025	WATC SHORT TERM LOAN	\$0	\$0	(\$1,000,000)	\$0	\$0	\$0
<b>Sub Total - LONG TERM LOANS</b>		\$0	\$0	(\$1,000,000)	\$0	(\$367,500)	\$0
<b>Total - DEFERRED ASSETS</b>		\$0	\$0	(\$1,000,000)	\$0	(\$367,500)	\$0
<b>LIABILITY LOANS - PRINCIPAL REPAYMENTS</b>							
<b>CAPITAL EXPENDITURE</b>							
80004	Principal On Loans	\$0	\$163,109	\$0	\$163,099	\$0	\$1,163,539
<b>Sub Total - LOAN REPAYMENTS</b>		\$0	\$163,109	\$0	\$163,099	\$0	\$1,163,539
<b>CAPITAL INCOME</b>							
80015	Principal Repaid - Self Supporting Loans	(\$26,352)	\$0	\$0	\$0	(\$27,433)	\$0
<b>Sub Total - LOANS RAISED</b>		(\$26,352)	\$0	\$0	\$0	(\$27,433)	\$0
<b>Total - NON CURRENT LIABILITIES</b>		(\$26,352)	\$163,109	\$0	\$163,099	(\$27,433)	\$1,163,539
<b>OPERATING ACTIVITIES EXCLUDED FROM BUDGET</b>							
000000 Depreciation Written Back		\$0	(\$2,480,475)	\$0	(\$2,692,057)	\$0	(\$2,985,960)
000000 Book Value of Assets Sold Written Back		\$0	(\$142,000)	\$0	\$1	\$0	(\$223,000)
000000 Profit/Loss on Sale of Asset Written Back		\$0	\$0	\$0	(\$23,298)	\$0	\$0
000000 Long Service Leave - Non Cash		\$0	(\$47,144)	\$0	(\$60,431)	\$0	(\$47,299)
<b>Sub Total - OPERATING ACTIVITIES EXCLUDED</b>		\$0	(\$2,669,619)	\$0	(\$2,775,785)	\$0	(\$3,256,259)
<b>Total - OPERATING ACTIVITIES EXCLUDED</b>		\$0	(\$2,669,619)	\$0	(\$2,775,785)	\$0	(\$3,256,259)



**SHIRE OF GNOWANGERUP**

**CAPITAL EXPENDITURE**

**FURNITURE & EQUIPMENT**

*Shire of Gnowangerup*

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		ADOPTED BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
		<b>FURNITURE &amp; EQUIPMENT</b>					
		<b>GOVERNANCE</b>					
		<b>CAPITAL EXPENDITURE</b>					
03004	Furniture & Equipment Council Chambers	\$0	\$2,400	\$0	\$2,386	\$0	\$0
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$2,400	\$0	\$2,386	\$0	\$0
	<b>Total - GOVERNANCE</b>	\$0	\$2,400	\$0	\$2,386	\$0	\$0
		<b>FURNITURE &amp; EQUIPMENT</b>					
		<b>HEALTH</b>					
		<b>CAPITAL EXPENDITURE</b>					
14014	Health Computer Equip & Software	\$0	\$25,000	\$0	\$16,353	\$0	\$0
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$25,000	\$0	\$16,353	\$0	\$0
	<b>Total - HEALTH</b>	\$0	\$25,000	\$0	\$16,353	\$0	\$0
		<b>FURNITURE AND EQUIPMENT</b>					
		<b>RECREATION AND CULTURE</b>					
		<b>CAPITAL EXPENDITURE</b>					
32104	Swimming Pool Furniture & Equipment	\$0	\$3,500	\$0	\$1,963	\$0	\$0
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$3,500	\$0	\$1,963	\$0	\$0
	<b>Total - RECREATION &amp; CULTURE</b>	\$0	\$3,500	\$0	\$1,963	\$0	\$0
		<b>FURNITURE AND EQUIPMENT</b>					
		<b>OTHER PROPERTY &amp; SERVICES - ADMINISTRATION</b>					
		<b>CAPITAL EXPENDITURE</b>					
59050	Administration Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$5,000
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$0	\$0	\$0	\$0	\$5,000
	<b>Total - OTHER PROPERTY</b>	\$0	\$0	\$0	\$0	\$0	\$5,000
	<b>Total - FURNITURE AND EQUIPMENT</b>	\$0	\$30,900	\$0	\$20,702	\$0	\$5,000



**SHIRE OF GNOWANGERUP**

## **CAPITAL EXPENDITURE**

### **LAND & BUILDINGS**



## Shire of Gnowangerup

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		ADOPTED BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>LAND AND BUILDINGS</b>							
<b>HEALTH</b>							
<b>CAPITAL EXPENDITURE</b>							
14004	25 McDonald St Building Capital Expenses	\$0	\$5,132	\$0	\$8,664	\$0	\$0
14024	32 MCDONALD STREET - BUILDING			\$0	\$6,787		
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$5,132	\$0	\$15,451	\$0	\$0
<b>TOTAL - HEALTH</b>		\$0	\$5,132	\$0	\$15,451	\$0	\$0
<b>LAND AND BUILDINGS</b>							
<b>HOUSING</b>							
<b>CAPITAL EXPENDITURE</b>							
23074	Construction of 2 houses on cnr Quinn & Whitehead Sts	\$0	\$0	\$0	\$0	\$0	\$735,000
23024	20 McDonald St Renewals	\$0	\$0	\$0	\$0	\$0	\$8,400
23034	4 Grocock Street Renewals	\$0	\$12,000	\$0	\$8,255	\$0	\$0
58004	2 Cecil Street	\$0	\$0	\$0	\$0	\$0	\$4,000
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$12,000	\$0	\$8,255	\$0	\$747,400
<b>Total - HOUSING</b>		\$0	\$12,000	\$0	\$8,255	\$0	\$747,400
<b>LAND AND BUILDINGS</b>							
<b>COMMUNITY AMENITIES</b>							
<b>CAPITAL EXPENDITURE</b>							
29004	Purchase of Land	\$0	\$115,000	\$0	\$67,914	\$0	\$0
29024	Land Development	\$0	\$312,588	\$0	\$183,174	\$0	\$510,000
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$427,588	\$0	\$251,088	\$0	\$510,000
<b>Total - COMMUNITY AMENITIES</b>		\$0	\$427,588	\$0	\$251,088	\$0	\$510,000
<b>LAND AND BUILDINGS</b>							
<b>RECREATION AND CULTURE</b>							
<b>CAPITAL EXPENDITURE</b>							
32004	Swimming Pool Capital Expenditure	\$0	\$6,000	\$0	\$4,886	\$0	\$30,000
31004	Yougenup Community Centre	\$0	\$1,260	\$0	\$1,260	\$0	\$4,030
31024	Gnp Town Hall Capital	\$0	\$595	\$0	\$0	\$0	\$25,000
31014	Ongerup Town Hall Renewals	\$0	\$0	\$0	\$0	\$0	\$25,000
32024	Old Swimming Pool Redevelopment	\$0	\$30,000	\$0	\$0	\$0	\$30,000
33214	Gnowangerup Bowling Club Capital	\$0	\$124	\$0	\$0	\$0	\$0
33114	Gnowangerup Sporting Complex	\$0	\$9,240	\$0	\$9,010	\$0	\$0
37134	Ongerup Community Centre Capital	\$0	\$0	\$0	\$0	\$0	\$5,000
37024	Ongerup CWA Building Capital	\$0	\$0	\$0	\$0	\$0	\$5,000
37054	Ongerup Museum Capital	\$0	\$0	\$0	\$0	\$0	\$5,000
37324	Gnowangerup Star Building Capital	\$0	\$0	\$0	\$0	\$0	\$5,000
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$47,219	\$0	\$15,156	\$0	\$134,030
<b>Total - RECREATION AND CULTURE</b>		\$0	\$47,219	\$0	\$15,156	\$0	\$134,030
<b>LAND AND BUILDINGS</b>							
<b>TRANSPORT</b>							
<b>CAPITAL EXPENDITURE</b>							
39004	Gnowangerup Works Depot Capital	\$0	\$0	\$0	\$13,691	\$0	\$59,000
39044	Ongerup Works Depot Capital	\$0	\$17,600	\$0	\$17,500	\$0	\$5,000
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$17,600	\$0	\$31,191	\$0	\$64,000
<b>Total - TRANSPORT</b>		\$0	\$17,600	\$0	\$31,191	\$0	\$64,000

*Shire of Gnowangerup*

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		ADOPTED BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>LAND AND BUILDINGS</b>							
<b>OTHER PROPERTY AND SERVICES</b>							
<b>CAPITAL EXPENDITURE</b>							
62014	Water Corporation Admin Building	\$0	\$0	\$0	\$0	\$0	\$0
59040	Administration Centre Building Capital	\$0	\$40,000	\$0	\$22,991	\$0	\$9,500
62024	Quinn Street Lot Acquisition	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$40,000	\$0	\$22,991	\$0	\$9,500
<b>Total - OTHER PROPERTY AND SERVICES</b>		\$0	\$40,000	\$0	\$22,991	\$0	\$9,500
<b>Total - LAND AND BUILDINGS</b>		\$0	\$549,539	\$0	\$344,132	\$0	\$1,464,930



**SHIRE OF GNOWANGERUP**

**CAPITAL EXPENDITURE**

**PLANT & EQUIPMENT**

*Shire of Gnowangerup*

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		ADOPTED BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>PLANT AND EQUIPMENT</b>							
<b>RECREATION AND CULTURE</b>							
<b>CAPITAL EXPENDITURE</b>							
33224	Purchase Pump and Water Tank - Ongerup oval	\$0	\$0	\$0	\$0	\$0	\$5,000
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$0	\$0	\$0	\$0	\$5,000
<b>Total - RECREATION AND CULTURE</b>		\$0	\$0	\$0	\$0	\$0	\$5,000
<b>PLANT AND EQUIPMENT</b>							
<b>TRANSPORT</b>							
<b>CAPITAL EXPENDITURE</b>							
40264	Purchase Loader GN0040	\$0	\$0			\$0	\$280,000
40304	Purchase Backhoe GN.0089	\$0	\$0			\$0	\$185,000
40364	Purchase Construction Tip Truck GN.007	\$0	\$0	\$0	\$0	\$0	\$0
40184	Purchase Tip Truck GN.0038	\$0	\$52,000			\$0	\$0
40464	Minor Plant Purchases	\$0	\$20,000	\$0	\$2,718	\$0	\$20,000
40224	4 Tonne Multi Roller	\$0	\$0	\$0	\$0	\$0	\$60,000
40084	Purchase of Utility (GN.010)	\$0	\$0	\$0	\$0	\$0	\$0
40194	Purchase of Utility (GN.0036)	\$0	\$38,000	\$0	\$36,598	\$0	\$0
40414	Purchase of Utility (GN.0051)	\$0	\$38,000	\$0	\$36,598	\$0	\$0
40354	Purchase of Utility GN.003	\$0	\$0	\$0	\$0	\$0	\$0
40374	Purchase of Utility GN.0016	\$0	\$0	\$0	\$0	\$0	\$0
40404	Purchase of Utility GN.0048	\$0	\$0	\$0	\$0	\$0	\$36,000
40034	Purchase of Utility GN.0046	\$0	\$0	\$0	\$0	\$0	\$0
40504	Purchase of Utility GN.037	\$0	\$0	\$0	\$0	\$0	\$36,000
40344	Purchase of Utility GN.004	\$0	\$0	\$0	\$0	\$0	\$45,000
40474	Purchase Skid Steer Loader	\$0	\$185,000	\$0	\$195,979	\$0	\$0
40484	Purchase Trailer for SSL Attachments	\$0	\$25,000	\$0	\$0	\$0	\$0
40524	Purchase Canopy for Utility (Ranger)	\$0	\$0	\$0	\$0	\$0	\$5,000
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$358,000	\$0	\$329,993	\$0	\$667,000
<b>Total - TRANSPORT</b>		\$0	\$358,000	\$0	\$329,993	\$0	\$667,000
<b>PLANT AND EQUIPMENT</b>							
<b>OTHER PROPERTY &amp; SERVICES</b>							
<b>CAPITAL EXPENDITURE</b>							
40014	CEO Vehicle	\$0	\$0	\$0	\$0	\$0	\$40,000
40154	DCEO Vehicle	\$0	\$0	\$0	\$0	\$0	\$0
40164	MCS Vehicle	\$0	\$0	\$0	\$0	\$0	\$20,000
40534	Admin Pool Vehicle	\$0	\$0	\$0	\$0	\$0	\$0
<b>Sub Total - CAPITAL WORKS</b>		\$0	\$0	\$0	\$0	\$0	\$60,000
<b>Total - ECONOMIC SERVICES</b>		\$0	\$0	\$0	\$0	\$0	\$60,000
<b>Total - PLANT AND EQUIPMENT</b>		\$0	\$358,000	\$0	\$329,993	\$0	\$732,000



**SHIRE OF GNOWANGERUP**

**CAPITAL EXPENDITURE**

**ROAD INFRASTRUCTURE  
FOOTPATH INFRASTRUCTURE**

**Shire of Gnowangerup**

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		ADOPTED BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>ROAD INFRASTRUCTURE CAPITAL</b>							
<b>ROAD CONSTRUCTION</b>							
38014							
	<b>Roads To Recovery Projects</b>	\$0	\$577,135	\$0	\$0	\$0	\$0
38014	RR146 Borden-Bremer Bay Road Reseal	\$0	\$0	\$0	\$174,840	\$0	\$0
38014	RR15 Rabbit Proof Fence Rd - Gravel Sheet	\$0	\$0	\$0	\$0	\$0	\$55,143
38014	RR20 Salt River Road	\$0	\$0	\$0	\$0	\$0	\$133,000
38014	RR51 Gleeson Road Gravel Sheet SLk 5.00 - 9.00	\$0	\$0	\$0	\$0	\$0	\$88,029
38014	RR100 Nightwell Rd Gravel Sheet	\$0	\$0	\$0	\$141,420	\$0	\$0
38014	RR002 Ongerup-Pingrup Road Reseal and Widen	\$0	\$0	\$0	\$260,875	\$0	\$0
38004	<b>Regional Road Group Projects</b>	\$0	\$114,000	\$0	\$0	\$0	\$0
38004	RG003 Tieline Road Reseal	\$0	\$0	\$0	\$114,180	\$0	\$138,000
38004	RG12 Borden - Bremer Road	\$0	\$0	\$0	\$0	\$0	\$120,000
38004	RG002 Ongerup-Pingrup RD (SLK 19.70-21.70)	\$0	\$0	\$0	\$0	\$0	\$420,000
<b>Municipal Road Construction Projects</b>							
38104	<b>Road Reseals</b>	\$0	\$198,466	\$0	\$0	\$0	\$0
38104	RS002 Ongerup Pingrup Rd	\$0	\$0	\$0	\$135,394	\$0	\$0
38104	RS020 Aylmore St Reseal	\$0	\$0	\$0	\$11,977	\$0	\$0
38104	RS026 Quinn St Reseal	\$0	\$0	\$0	\$8,916	\$0	\$0
38104	RS025 Cecil Street Reseal	\$0	\$0	\$0	\$18,763	\$0	\$0
38104	RS146 Borden-Bremer Bay Road Reseal	\$0	\$0	\$0	\$5,265	\$0	\$0
38104	RS100 Nightwell Road Reseal	\$0	\$0	\$0	\$5,318	\$0	\$0
38104	RS94 Sandalwood Road Reseal	\$0	\$0	\$0	\$0	\$0	\$103,881
38104	RS084 Airport Road Reseal	\$0	\$0	\$0	\$52,629	\$0	\$0
38094	<b>Council Road Program</b>	\$0	\$0	\$0	\$0	\$0	\$0
38094	GS005 Boxwood Hill Ongerup Rd Repair Failed Section Slk 11.76-15.79	\$0	\$186,494	\$0	\$120,261	\$0	\$0
38094	New Borden Bremer Bay Road	\$0	\$0	\$0	\$0	\$0	\$59,287
38094	GS87 Tieline Rd Resheet	\$0	\$0	\$0	\$0	\$0	\$41,041
38094	RC17 Nightwell Rd	\$0	\$0	\$0	\$0	\$0	\$50,000
38094	GS004 Toompup South Gravel Resheet 200mm 4klm	\$0	\$141,540	\$0	\$168,830	\$0	\$0
38094	GS04 Highdenup Rd Gravel Sheet	\$0	\$0	\$0	\$0	\$0	\$92,000
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$1,217,635	\$0	\$1,218,668	\$0	\$1,300,381
	<b>Total - ROADS</b>	\$0	\$1,217,635	\$0	\$1,218,668	\$0	\$1,300,381
	<b>Total - INFRASTRUCTURE ASSETS ROADS</b>	\$0	\$1,217,635	\$0	\$1,218,668	\$0	\$1,300,381
<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



**SHIRE OF GNOWANGERUP**

**CAPITAL EXPENDITURE**

**AIRPORT INFRASTRUCTURE**

**DRAINAGE INFRASTRUCTURE**

**SEWERAGE INFRASTRUCTURE**

**PARKS & OVALS INFRASTRUCTURE**

**SOLID WASTE INFRASTRUCTURE**

**OTHER INFRASTRUCTURE**

*Shire of Gnowangerup*

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

G/L	JOB	PREVIOUS YEAR ADOPTED BUDGET 2017-18		CURRENT YEAR ACTUALS 30 JUNE 2018		ADOPTED BUDGET 2018-2019	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
<b>AIRPORT</b>							
43004	Airstrip Capital Improvements	\$0	\$5,000	\$0	\$3,099	\$0	\$0
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$5,000	\$0	\$3,099	\$0	\$0
	<b>Total - TRANSPORT - AERODROMES</b>	\$0	\$5,000	\$0	\$3,099	\$0	\$0
	<b>Total - AERODROME ASSETS</b>	\$0	\$5,000	\$0	\$3,099	\$0	\$0
<b>DRAINAGE</b>							
38404	Drainage Renewals	\$0	\$5,000	\$0	\$0	\$0	\$9,000
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$5,000	\$0	\$0	\$0	\$9,000
	<b>Total - TRANSPORT - DRAINAGE</b>	\$0	\$5,000	\$0	\$0	\$0	\$9,000
	<b>Total - DRAINAGE ASSETS</b>	\$0	\$5,000	\$0	\$0	\$0	\$9,000
<b>SEWERAGE</b>							
26014	Ongerup Waste Water Ponds	\$0	\$100,000	\$0	\$45,775	\$0	\$50,000
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$100,000	\$0	\$45,775	\$0	\$50,000
	<b>Total - COMMUNITY AMENITIES - SEWERAGE</b>	\$0	\$100,000	\$0	\$45,775	\$0	\$50,000
	<b>Total - SEWERAGE ASSETS</b>	\$0	\$100,000	\$0	\$45,775	\$0	\$50,000
<b>PARKS &amp; OVALS</b>							
33174	Community Park Capital	\$0	\$5,900	\$0	\$4,700	\$0	\$4,858
	Gnp, Ongerup, Borden Main Streets Renewal	\$0	\$0			\$0	\$0
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$5,900	\$0	\$4,700	\$0	\$4,858
	<b>Total - PARKS &amp; OVALS</b>	\$0	\$5,900	\$0	\$4,700	\$0	\$4,858
	<b>Total - INFRASTRUCTURE ASSETS - PARKS &amp; OVALS</b>	\$0	\$5,900	\$0	\$4,700	\$0	\$4,858
<b>INFRASTRUCTURE - SOLID WASTE</b>							
<b>COMMUNITY AMENITIES</b>							
24004	Ongerup Landfill	\$0	\$0	\$0	\$0	\$0	\$0
24014	Borden Landfill & Transfer Station Construction	\$0	\$0	\$0	\$0	\$0	\$0
24024	Gnp Landfill Site	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Total - COMMUNITY AMENITIES</b>	\$0	\$0	\$0	\$0	\$0	\$0
	<b>Total - INFRASTRUCTURE ASSETS - SOLID WASTE</b>	\$0	\$0	\$0	\$0	\$0	\$0
<b>INFRASTRUCTURE OTHER</b>							
<b>ECONOMIC SERVICES</b>							
46024	Caravan Park Other Infrastructure	\$0	\$0	\$0	\$0	\$0	\$5,000
46014	Street Banners & Banner Poles	\$0	\$3,000	\$0	\$3,000	\$0	\$3,000
	<b>Sub Total - CAPITAL WORKS</b>	\$0	\$3,000	\$0	\$3,000	\$0	\$8,000
	<b>Total - ECONOMIC SERVICES</b>	\$0	\$3,000	\$0	\$3,000	\$0	\$8,000
	<b>Total - INFRASTRUCTURE ASSETS - OTHER</b>	\$0	\$3,000	\$0	\$3,000	\$0	\$8,000
<b>GRAND TOTALS</b>		<b>(\$14,167,429)</b>	<b>\$14,167,428</b>	<b>(\$17,109,642)</b>	<b>\$14,861,641</b>	<b>(\$13,371,108)</b>	<b>\$13,371,108</b>