



Heart of the Stirlings

ANNUAL BUDGET

2025 – 2026

SHIRE OF GNOWANGERUP
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

LOCAL GOVERNMENT ACT 1995

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The Shire of Gnowangerup a Class 4 local government conducts the operations of a local government with the following community vision:

A community where people stay, grow and thrive.

SHIRE OF GNOWANGERUP
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2026

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
Revenue		\$	\$	\$
Rates	2(a)	5,343,961	4,901,399	4,904,951
Grants, subsidies and contributions		1,778,687	1,948,198	641,853
Fees and charges	14	499,566	480,172	476,805
Interest revenue	10(a)	173,930	212,993	71,608
Other revenue		64,690	190,188	68,476
		7,860,834	7,732,950	6,163,693
Expenses				
Employee costs		(4,190,858)	(2,811,422)	(3,286,793)
Materials and contracts		(3,991,044)	(2,878,569)	(3,467,276)
Utility charges		(182,449)	(154,884)	(197,335)
Depreciation	6	(4,248,904)	(3,933,609)	(4,082,649)
Finance costs	10(c)	(59,340)	(11,814)	(10,398)
Insurance		(242,674)	(246,289)	(268,206)
Other expenditure		(378,520)	(305,019)	(485,388)
		(13,293,789)	(10,341,606)	(11,798,045)
		(5,432,955)	(2,608,656)	(5,634,352)
Capital grants, subsidies and contributions		3,036,410	1,185,418	3,697,606
Profit on asset disposals	5	63,217	138,963	0
Loss on asset disposals	5	(14,250)	(9,500)	0
		3,085,377	1,314,881	3,697,606
Net result for the period		(2,347,578)	(1,293,775)	(1,936,746)
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(2,347,578)	(1,293,775)	(1,936,746)

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

SHIRE OF GNOWANGERUP
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2026

		2025/26	2024/25	2024/25
	Note	Budget	Actual	Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		\$ 5,343,961	\$ 4,758,454	\$ 4,919,951
Grants, subsidies and contributions		1,771,842	2,201,851	1,071,561
Fees and charges		499,566	480,172	476,805
Interest revenue		173,930	212,993	71,608
Goods and services tax received		226,657	144,350	0
Other revenue		64,690	190,188	68,476
		8,080,646	7,988,008	6,608,401
Payments				
Employee costs		(4,190,858)	(2,746,421)	(3,207,340)
Materials and contracts		(3,781,820)	(2,809,116)	(3,467,276)
Utility charges		(182,449)	(154,884)	(197,335)
Finance costs		(59,340)	(11,814)	(10,398)
Insurance paid		(242,674)	(246,289)	(268,206)
Goods and services tax paid		(435,881)	(477,835)	0
Other expenditure		(378,520)	(305,019)	(485,388)
		(9,271,542)	(6,751,378)	(7,635,943)
Net cash provided by (used in) operating activities	4	(1,190,896)	1,236,630	(1,027,542)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(3,788,797)	(1,788,799)	(2,311,134)
Payments for construction of infrastructure	5(b)	(3,799,426)	(1,140,767)	(4,307,602)
Capital grants, subsidies and contributions		2,127,880	1,549,704	3,116,040
Proceeds from sale of property, plant and equipment	5(a)	146,100	410,386	446,800
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	15,183	14,999	14,998
Net cash (used in) investing activities		(5,299,060)	(954,477)	(3,040,898)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(133,225)	(98,952)	(98,952)
Payments for principal portion of lease liabilities	8	(409)	(4,446)	(4,476)
Proceeds from new borrowings	7(a)	2,020,000	0	0
Net cash provided by (used in) financing activities		1,886,366	(103,398)	(103,428)
Net increase (decrease) in cash held		(4,603,590)	178,755	(4,171,868)
Cash at beginning of year		7,599,442	7,420,687	7,420,787
Cash and cash equivalents at the end of the year	4	2,995,852	7,599,442	3,248,919

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

SHIRE OF GNOWANGERUP
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2026

OPERATING ACTIVITIES

Revenue from operating activities

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
		\$	\$	\$
General rates	2(a)(i)	4,953,106	4,539,272	4,539,785
Rates excluding general rates	2(a)	390,855	362,127	365,166
Grants, subsidies and contributions		1,778,687	1,948,198	641,853
Fees and charges	14	499,566	480,172	476,805
Interest revenue	10(a)	173,930	212,993	71,608
Other revenue		64,690	190,188	68,476
Profit on asset disposals	5	63,217	138,963	0
		7,924,051	7,871,913	6,163,693

Expenditure from operating activities

Employee costs		(4,190,858)	(2,811,422)	(3,286,793)
Materials and contracts		(3,991,044)	(2,878,569)	(3,467,276)
Utility charges		(182,449)	(154,884)	(197,335)
Depreciation	6	(4,248,904)	(3,933,609)	(4,082,649)
Finance costs	10(c)	(59,340)	(11,814)	(10,398)
Insurance		(242,674)	(246,289)	(268,206)
Other expenditure		(378,520)	(305,019)	(485,388)
Loss on asset disposals	5	(14,250)	(9,500)	0
		(13,308,039)	(10,351,106)	(11,798,045)

Non cash amounts excluded from operating activities

	3(c)	4,199,937	3,804,146	4,162,102
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Amount attributable to operating activities

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		3,036,410	1,185,418	3,697,606
Proceeds from disposal of property, plant and equipment	5(a)	146,100	410,386	446,800
Proceeds from financial assets at amortised cost - self supporting loans	7(a)	15,183	14,999	14,998
		3,197,693	1,610,803	4,159,404

Outflows from investing activities

Payments for property, plant and equipment	5(a)	(3,788,797)	(1,788,799)	(2,311,134)
Payments for construction of infrastructure	5(b)	(3,799,426)	(1,140,767)	(4,307,602)
		(7,588,223)	(2,929,566)	(6,618,736)

Amount attributable to investing activities

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings	7(a)	2,020,000	0	0
Transfers from reserve accounts	9(a)	180,847	392,680	425,000
		2,200,847	392,680	425,000

Outflows from financing activities

Repayment of borrowings	7(a)	(133,225)	(98,952)	(98,952)
Payments for principal portion of lease liabilities	8	(409)	(4,446)	(4,476)
Transfers to reserve accounts	9(a)	(184,108)	(437,334)	(389,990)
		(317,742)	(540,732)	(493,418)

Amount attributable to financing activities

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year	3	3,691,476	3,833,338	4,000,000
Amount attributable to operating activities		(1,184,051)	1,324,953	(1,472,250)
Amount attributable to investing activities		(4,390,530)	(1,318,763)	(2,459,332)
Amount attributable to financing activities		1,883,105	(148,052)	(68,418)
Surplus/(deficit) remaining after the imposition of general rates	3	0	3,691,476	0

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

**SHIRE OF GNOWANGERUP
FOR THE YEAR ENDED 30 JUNE 2026
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SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

1 BASIS OF PREPARATION

The annual budget of the Shire of Gnowangerup which is a Class 4 local government is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements.

2024/25 actual balances

Balances shown in this budget as 2024/25 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

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

Initial application of accounting standards

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

- *AASB 2020-1 Amendments to Australian Accounting Standards*
 - *Classification of Liabilities as Current or Non-current*
- *AASB 2022-5 Amendments to Australian Accounting Standards*
 - *Lease Liability in a Sale and Leaseback*
- *AASB 2022-6 Amendments to Australian Accounting Standards*
 - *Non-current Liabilities with Covenants*
- *AASB 2023-1 Amendments to Australian Accounting Standards*
 - *Supplier Finance Arrangements*
- *AASB 2023-3 Amendments to Australian Accounting Standards*
 - *Disclosure of Non-current Liabilities with Covenants: Tier 2*
- *AASB 2024-1 Amendments to Australian Accounting Standards*
 - *Supplier Finance Arrangements: Tier 2 Disclosures*

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

- *AASB 2022-10 Amendments to Australian Accounting Standards*
 - *Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*, became mandatory during the budget year. Amendments to *AASB 13 Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2025-26 statutory budget.

New accounting standards for application in future years

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

- *AASB 2014-10 Amendments to Australian Accounting Standards*
 - *Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
- *AASB 2024-4b Amendments to Australian Accounting Standards*
 - *Effective Date of Amendments to AASB 10 and AASB 128* [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- *AASB 2022-9 Amendments to Australian Accounting Standards*
 - *Insurance Contracts in the Public Sector*
- *AASB 2023-5 Amendments to Australian Accounting Standards*
 - *Lack of Exchangeability*
- *AASB 18 (FP) Presentation and Disclosure in Financial Statements* (Appendix D) [for for-profit entities]
- *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements* (Appendix D) [for not-for-profit and superannuation entities]
- *AASB 2024-2 Amendments to Australian Accounting Standards*
 - *Classification and Measurement of Financial Instruments*
- *AASB 2024-3 Amendments to Australian Accounting Standards*
 - *Standards – Annual Improvements Volume 11*

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

Critical accounting estimates and judgements

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

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

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Expected credit losses on financial assets
- Assets held for sale
- Impairment losses of non-financial assets
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2025/26 Budgeted rate revenue	2025/26 Budgeted interim rates	2025/26 Budgeted total revenue	2024/25 Actual total revenue	2024/25 Budget total revenue
				\$	\$	\$	\$	\$	\$
(i) General rates									
GRV General	Gross rental valuation	0.155170	379	4,634,272	719,100	0	719,100	665,878	665,878
UV General	Unimproved valuation	0.004778	342	886,146,000	4,234,006	0	4,234,006	3,873,394	3,873,907
Total general rates			721	890,780,272	4,953,106	0	4,953,106	4,539,272	4,539,785
		Minimum							
		\$							
(ii) Minimum payment									
GRV General	Gross rental valuation	1,020.00	120	302,063	122,400	0	122,400	106,140	106,140
UV General	Unimproved valuation	1,020.00	39	3,817,199	39,780	0	39,780	40,260	46,665
Total minimum payments			159	4,119,262	162,180	0	162,180	146,400	152,805
Total general rates and minimum payments			880	894,899,534	5,115,286	0	5,115,286	4,685,672	4,692,590
(iii) Specified area rates									
Ongerup Effluent	Gross rental valuation	0.065224	90	643,228	41,954	0	41,954	39,209	39,436
Total specified area rates			90	643,228	41,954	0	41,954	39,209	39,436
(iv) Waste rates									
Waste Collection Rate	Gross rental valuation	0.015842	497	4,936,335	78,201	0	78,201	132,467	78,200
Waste Collection Rate	Unimproved valuation	0.000061	381	889,963,199	54,021	0	54,021	0	54,000
Total Waste rates			878	894,899,534	132,222	0	132,222	132,467	132,200
(v) Ex-gratia rates									
Ex-gratia Rates - CBH					54,499	0	54,499	54,499	51,173
Total ex-gratia rates					54,499	0	54,499	54,499	51,173
					5,343,961	0	5,343,961	4,911,847	4,915,399
Concessions (Refer note 2(e))					0	0	0	(10,448)	(10,448)
Total rates					5,343,961	0	5,343,961	4,901,399	4,904,951
Instalment plan charges							5,000	4,780	4,000
Instalment plan interest							13,000	13,072	10,390
Interest on deferred rates							500	0	800
Late payment of rate or service charge interest							35,000	36,216	15,000
							53,500	54,068	30,190

*Rateable Value at time of adopting budget.

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

The general rates detailed for the 2025/26 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)

Full amount of rates and charges including arrears, to be paid on or before 15 September 2025 or 35 days after the date of issue appearing on the rate notice whichever is the later.

Option 2 (Four Instalments)

First instalment to be made on or before 15 September 2025 or 35 days after the date of issue appearing on the rate notice, whichever is later including all arrears and a quarter of the current rates and service charges.

Second instalment to be made on or before 17 November 2025, or 2 months after the due date of the first instalment, whichever is later; and

Third instalment to be made on or before 19 January 2026, or 2 months after the due date of the second instalment, whichever is later; and

Fourth instalment to be made on or before 20 March 2026, or 2 months after the due date of the third instalment, whichever is later.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	15/09/2025	0	0.0%	11.0%
Option two				
First instalment	15/09/2025	0	0.0%	11.0%
Second instalment	17/11/2025	10	5.5%	11.0%
Third instalment	19/01/2026	10	5.5%	11.0%
Fourth instalment	20/03/2026	10	5.5%	11.0%

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

	Budgeted rate applied to costs	Budgeted rate set aside to reserve	Reserve Amount to be applied to costs	Purpose of the rate	Area or properties rate is to be imposed on
Specified area rate	\$	\$	\$		
Ongerup Effluent	41,954	0	(50,000)	To contribute towards the maintenance, renewal and replacement of the Ongerup Effluent System.	Applied to all properties in the Ongerup Townsite.
	41,954	0	(50,000)		

(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2026.

(e) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2025/26 Budget	2024/25 Actual	2024/25 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
General rates	Rate	Concession			\$ 0	\$ 2,883	\$ 2,883	General rates on Assessment A213	To assist promote the tourist industry in the Amelup Tourism Precinct.
General rates	Rate	Concession			0	5,279	4,963	General rates on Assessment A293	To assist promote the tourist industry in the Amelup Tourism Precinct.
General rates	Rate	Concession			0	936	936	General rates on Assessment A314	To assist promote the tourist industry in the Amelup Tourism Precinct.
General rates	Rate	Concession			0	1,067	1,067	General rates on Assessment A556	To assist promote the tourist industry in the Amelup Tourism Precinct.
General rates	Rate	Concession			0	283	599	General rates on Assessment A6071	To assist promote the tourist industry in the Amelup Tourism Precinct.
Rates	Rate	Waiver	25.0%	0	5,000	0	0	Rateable properties with significant rate increases and experiencing financial hardship	To minimise impact of rate changes on properties experiencing financial hardship
					5,000	10,448	10,448		

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Financial assets
Receivables
Contract assets
Inventories

Less: current liabilities

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

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
4	2,995,852	7,599,442	3,248,919
	7,661	15,183	15,183
	700,879	700,879	326,271
	0	148,133	0
	23,210	23,210	42,378
	3,727,602	8,486,847	3,632,751
	(363,389)	(363,389)	(343,768)
	0	(154,978)	0
	0	(908,530)	0
8	0	(409)	(379)
7	(139,537)	(102,089)	(102,088)
	(323,626)	(323,626)	(378,720)
	(54,921)	(54,921)	0
	(881,473)	(1,907,942)	(824,955)
	2,846,129	6,578,905	2,807,796
3(b)	(2,846,129)	(2,887,429)	(2,807,796)
	0	3,691,476	0

(b) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

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

Total adjustments to net current assets

9	(2,978,005)	(2,974,744)	(2,895,080)
	(7,661)	(15,183)	(15,183)
	139,537	102,089	102,088
	0	409	379
	(2,846,129)	(2,887,429)	(2,807,796)

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

Items excluded from calculation of budgeted deficiency

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

(c) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

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

Non cash amounts excluded from operating activities

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
5	(63,217)	(138,963)	0
5	14,250	9,500	0
6	4,248,904	3,933,609	4,082,649
	0	0	79,453
	4,199,937	3,804,146	4,162,102

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

3. NET CURRENT ASSETS

(d) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

SUPERANNUATION

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

INVENTORY - 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.

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

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

Other long-term employee benefits

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

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

CONTRACT ASSETS

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

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

4. RECONCILIATION OF CASH

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

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
Cash at bank and on hand		\$ 2,995,852	\$ 7,599,442	\$ 3,248,919
Total cash and cash equivalents		2,995,852	7,599,442	3,248,919
Held as				
- Unrestricted cash and cash equivalents		17,847	3,716,168	353,839
- Restricted cash and cash equivalents		2,978,005	3,883,274	2,895,080
	3(a)	2,995,852	7,599,442	3,248,919
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		2,978,005	3,883,274	2,895,080
		2,978,005	3,883,274	2,895,080
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	9	2,978,005	2,974,744	2,895,080
Unspent capital grants, subsidies and contribution liabilities		0	908,530	0
		2,978,005	3,883,274	2,895,080
Reconciliation of net cash provided by operating activities to net result				
Net result		(2,347,578)	(1,293,775)	(1,936,746)
Depreciation	6	4,248,904	3,933,609	4,082,649
(Profit)/loss on sale of asset	5	(48,967)	(129,463)	0
(Increase)/decrease in receivables		0	(360,296)	15,000
(Increase)/decrease in contract assets		148,133	195,633	429,708
(Increase)/decrease in inventories		0	19,139	0
(Increase)/decrease in other assets		0	9,941	0
Increase/(decrease) in payables		0	(75,084)	0
Increase/(decrease) in contract liabilities		(154,978)	117,556	0
Increase/(decrease) in unspent capital grants		(908,530)	364,286	(581,566)
Increase/(decrease) in employee provisions		0	4,788	79,453
Capital grants, subsidies and contributions		(2,127,880)	(1,549,704)	(3,116,040)
Net cash from operating activities		(1,190,896)	1,236,630	(1,027,542)

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

5. PROPERTY, PLANT AND EQUIPMENT

	2025/26 Budget					2024/25 Actual					2024/25 Budget		
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds
(a) Property, Plant and Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	110,000	0	0	0	0	139,922	0	0	0	0	126,200	(90,000)	90,000
Buildings	2,896,597	0	0	0	0	313,342	0	0	0	0	777,270	0	0
Furniture and equipment	0	0	0	0	0	10,874	0	0	0	0	30,000	0	0
Plant and equipment	782,200	(97,133)	146,100	63,217	(14,250)	1,324,661	(280,923)	410,386	138,963	(9,500)	1,377,664	(356,800)	356,800
Total	3,788,797	(97,133)	146,100	63,217	(14,250)	1,788,799	(280,923)	410,386	138,963	(9,500)	2,311,134	(446,800)	446,800
(b) Infrastructure													
Infrastructure - roads	3,461,626	0	0	0	0	935,300	0	0	0	0	3,770,281	0	0
Infrastructure - footpaths	0	0	0	0	0	88,781	0	0	0	0	289,708	0	0
Infrastructure - parks and ovals	15,000	0	0	0	0	25,255	0	0	0	0	60,000	0	0
Other infrastructure - other	92,000	0	0	0	0	30,537	0	0	0	0	108,119	0	0
Other infrastructure - airports	100,800	0	0	0	0	58,727	0	0	0	0	59,494	0	0
Other infrastructure - sewer	50,000	0	0	0	0	2,167	0	0	0	0	20,000	0	0
Other infrastructure - solid waste	80,000	0	0	0	0	0	0	0	0	0	0	0	0
Total	3,799,426	0	0	0	0	1,140,767	0	0	0	0	4,307,602	0	0
Total	7,588,223	(97,133)	146,100	63,217	(14,250)	2,929,566	(280,923)	410,386	138,963	(9,500)	6,618,736	(446,800)	446,800

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

6. DEPRECIATION

By Class

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

By Program

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

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
620,682	574,624	607,940
5,671	5,250	15,841
533,331	493,755	382,116
1,987,288	1,839,819	1,986,516
34,915	32,324	35,079
173,786	160,890	174,599
446,108	413,004	447,828
153,636	142,235	150,333
229,628	212,588	216,119
17,777	16,458	14,891
46,082	42,662	48,305
0	0	3,082
4,248,904	3,933,609	4,082,649
916	848	0
147,364	136,429	126,820
9,220	8,536	9,300
2,657	2,460	2,680
36,638	33,919	29,380
79,413	73,520	138,720
961,445	890,100	879,031
2,822,077	2,612,661	2,517,347
66,242	61,326	14,490
122,932	113,810	364,881
4,248,904	3,933,609	4,082,649

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

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

AMORTISATION

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

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

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

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding	2025/26 Budget Interest Repayments	Actual Principal	2024/25 Actual New Loans	2024/25 Actual Principal Repayments	Actual Principal outstanding	2024/25 Actual Interest Repayments	Budget Principal	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding	2024/25 Budget Interest Repayments
				1 July 2025			30 June 2026		1 July 2024			30 June 2025		1 July 2024			30 June 2025	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Staff Housing	281	WATC	1.5%	209,644	0	(40,669)	168,975	(3,034)	249,701	0	(40,057)	209,644	(4,487)	249,702	0	(40,057)	209,645	(3,644)
GNO Community Centre	273	WATC	6.2%	24,659	0	(24,659)	0	(1,149)	47,861	0	(23,202)	24,659	(2,816)	47,860	0	(23,202)	24,658	(2,605)
GNO Synthetic Surface	279	WATC	4.2%	67,541	0	(21,578)	45,963	(2,631)	88,235	0	(20,694)	67,541	(3,855)	88,235	0	(20,694)	67,541	(3,516)
Housing		WATC	5.2%	0	1,800,000	(26,089)	1,773,911	(46,890)	0	0	0	0	0	0	0	0	0	0
Housing		WATC	4.9%	0	220,000	(5,047)	214,953	(5,401)	0	0	0	0	0	0	0	0	0	0
				301,844	2,020,000	(118,042)	2,203,802	(59,105)	385,797	0	(83,953)	301,844	(11,158)	385,797	0	(83,953)	301,844	(9,765)
Self Supporting Loans																		
Ongerup Bowls Club	283	WATC	2.0%	22,844	0	(15,183)	7,661	(234)	37,843	0	(14,999)	22,844	(542)	37,842	0	(14,999)	22,843	(418)
				22,844	0	(15,183)	7,661	(234)	37,843	0	(14,999)	22,844	(542)	37,842	0	(14,999)	22,843	(418)
				324,688	2,020,000	(133,225)	2,211,463	(59,339)	423,640	0	(98,952)	324,688	(11,700)	423,639	0	(98,952)	324,687	(10,183)

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

SHIRE OF GNOWANGERUP
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2026

7. BORROWINGS

(b) New borrowings - 2025/26

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Housing	WATC	Debenture	20	5.2%	1,800,000	0	1,800,000	0
Housing	WATC	Debenture	15	4.9%	220,000	0	220,000	0
					2,020,000	0	2,020,000	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2025 nor is it expected to have unspent borrowing funds as at 30th June 2026.

(d) Credit Facilities

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	0	0	500,000
Bank overdraft at balance date	0	0	0
Credit card limit	10,000	10,000	10,000
Credit card balance at balance date	0	0	0
Total amount of credit unused	10,000	10,000	510,000
Loan facilities			
Loan facilities in use at balance date	2,211,463	324,688	324,687

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

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

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

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2025	2025/26 Budget New Leases	2025/26 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2026	2025/26 Budget Lease Interest Repayments	Actual Principal 1 July 2024	2024/25 Actual New Leases	2024/25 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2025	2024/25 Actual Lease Interest repayments	Budget Principal 1 July 2024	2024/25 Budget New Leases	2024/25 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2025	2024/25 Budget Lease Interest repayments
Photocopier Lease	02	3E Advantage	3.0%	4	\$ 409	\$	\$ (409)	\$ 0	\$ (1)	\$ 4,855	\$ 0	\$ (4,446)	\$ 409	\$ (114)	\$ 4,855	\$ 0	\$ (4,476)	\$ 379	\$ (215)
					409	0	(409)	0	(1)	4,855	0	(4,446)	409	(114)	4,855	0	(4,476)	379	(215)

MATERIAL ACCOUNTING POLICIES

LEASES

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

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

LEASE LIABILITIES

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

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2025/26 Budget				2024/25 Actual				2024/25 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation												
(a) Specified area rate reserve - Ongerup Effluent	90,425	0	(50,000)	40,425	79,880	10,545	0	90,425	79,880	10,545	0	90,425
	90,425	0	(50,000)	40,425	79,880	10,545	0	90,425	79,880	10,545	0	90,425
Restricted by council												
(b) Leave reserve	323,658	0	0	323,658	271,803	51,855	0	323,658	271,803	51,855	0	323,658
(c) Plant & equipment	730,114	0	0	730,114	958,572	156,542	(385,000)	730,114	958,572	156,542	(385,000)	730,114
(d) Area Promotion	32,235	9,926	0	42,161	32,016	219	0	32,235	32,016	219	0	32,235
(e) Swimming Pool	537,930	50,000	0	587,930	478,664	59,266	0	537,930	478,664	59,266	0	537,930
(f) Land Development	304,918	74,182	0	379,100	279,023	25,895	0	304,918	279,023	25,895	0	304,918
(g) Computer Replacement	152,111	50,000	(25,000)	177,111	121,283	30,828	0	152,111	121,283	30,828	0	152,111
(h) Waste Disposal	263,818	0	(80,000)	183,818	262,029	1,789	0	263,818	262,029	1,789	0	263,818
(i) Future Funds	162,637	0	0	162,637	114,511	48,126	0	162,637	114,511	782	0	115,293
(j) Liquid Waste Facility	33,470	0	0	33,470	33,243	227	0	33,470	33,243	227	0	33,470
(k) COVID-19	9,926	0	(9,926)	0	9,859	67	0	9,926	9,859	67	0	9,926
(l) Aerodrome	93,040	0	(15,921)	77,119	92,409	631	0	93,040	92,409	631	0	93,040
(m) Disaster Recovery	151,434	0	0	151,434	100,746	50,688	0	151,434	100,746	50,688	0	151,434
(n) Skate Park Reserve	89,028	0	0	89,028	96,052	656	(7,680)	89,028	96,052	656	(40,000)	56,708
	2,884,319	184,108	(130,847)	2,937,580	2,850,210	426,789	(392,680)	2,884,319	2,850,210	379,445	(425,000)	2,804,655
	2,974,744	184,108	(180,847)	2,978,005	2,930,090	437,334	(392,680)	2,974,744	2,930,090	389,990	(425,000)	2,895,080

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

9. RESERVE ACCOUNTS

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Restricted by legislation		
(a) Specified area rate reserve - Ongerup Effluent	Ongoing	To be used for the maintenance of the Ongerup Effluent System.
Restricted by council		
(b) Leave reserve	Ongoing	To be used to fund annual and long service leave requirements.
(c) Plant & equipment	Ongoing	To be used for the purchase of major plant.
(d) Area Promotion	Ongoing	To be used for the promotion of the Gnowangerup Shire.
(e) Swimming Pool	Ongoing	To be used to assist with upgrade of the Gnowangerup Swimming Pool.
(f) Land Development	Ongoing	To be used to fund the purchase of or development of land and buildings and building renewal.
(g) Computer Replacement	Ongoing	To be used to fund the maintenance and replacement of the administration computer system.
(h) Waste Disposal	Ongoing	To be used to fund waste disposal in the Shire, including rehabilitation, transfer stations and post closure of sites.
(i) Future Funds	Ongoing	To be used for contributions towards major externally grant funded projects and programs within the Shire of Gnowangerup.
(j) Liquid Waste Facility	Ongoing	To be used for the maintenance and improvement of the Gnowangerup Liquid Waste Facility.
(k) COVID-19	30/06/2026	To be used to fund any project, programme or activity of any kind which contributes to the recovery of the Shire of Gnowangerup from the COVID-19 pandemic.
(l) Aerodrome	Ongoing	To be used to fund the construction of new assets and the upgrade, renewal and replacement of existing assets located at the Gnowangerup airport.
(m) Disaster Recovery	Ongoing	To be used to fund expenses related to the recovery from a natural disaster.
(n) Skate Park Reserve	Ongoing	To be used to fund the construction of a skate park in the Gnowangerup townsite in accordance with the conditions of the donation stipulated by The Gnowangerup Giant Tractor Group Inc.

(c) Reserve Accounts - Change in Use

The Shire has resolved to make the following changes in the use of part of the money in a reserve account. This money is to be used or set aside for a purpose other than the purpose for which the account was established.

Reserve name	Proposed new purpose of the reserve	Objects of changing of the reserve	Reasons for changing the use of the reserve	2025/26 Budget amount to be used	2025/26 Budget amount change of purpose
COVID-19	Not applicable.	Reserve to be closed and reallocated to Area Promotion reserve.	No longer applicable.	\$ 0	\$ 9,926
				0	9,926

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

10. OTHER INFORMATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
The net result includes as revenues	\$	\$	\$
(a) Interest earnings			
Investments	125,930	163,705	46,218
Other interest revenue	48,000	49,288	25,390
	173,930	212,993	71,608
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	40,600	39,500	40,600
Other services	11,811	7,080	11,750
	52,411	46,580	52,350
(c) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	59,339	11,700	10,183
Interest on lease liabilities (refer Note 8)	1	114	215
	59,340	11,814	10,398
(d) Write offs			
General rate	51	14	50
	51	14	50

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

11. COUNCIL MEMBERS REMUNERATION

President

President's allowance	22,470	9,289	21,710
Meeting attendance fees	21,880	9,706	21,138
Annual allowance for ICT expenses	3,500	750	3,500
Travel and accommodation expenses	0	0	2,900

Deputy President

Deputy President's allowance	5,618	2,322	5,248
Meeting attendance fees	10,650	4,853	10,286
Annual allowance for ICT expenses	3,500	750	3,500

Council member 1

Meeting attendance fees	10,650	4,853	10,286
Annual allowance for ICT expenses	3,500	750	3,500

Council member 2

Meeting attendance fees	10,650	4,853	10,286
Annual allowance for ICT expenses	3,500	750	3,500
Travel and accommodation expenses	0	1,027	0

Council member 3

Meeting attendance fees	10,650	4,853	10,286
Annual allowance for ICT expenses	3,500	750	3,500

Council member 4

Meeting attendance fees	10,650	4,853	10,286
Annual allowance for ICT expenses	3,500	750	3,500
Travel and accommodation expenses	0	1,262	1,580

Council member 5

Meeting attendance fees	10,650	4,853	10,286
Annual allowance for ICT expenses	3,500	750	3,500
Travel and accommodation expenses	0	0	1,870

Council member 6

Meeting attendance fees	0	4,853	10,286
Annual allowance for ICT expenses	0	750	3,500
Travel and accommodation expenses	0	0	300

Total Council Member Remuneration

President's allowance	22,470	9,289	21,710
Deputy President's allowance	5,618	2,322	5,248
Meeting attendance fees	85,780	43,677	93,140
Annual allowance for ICT expenses	24,500	6,000	28,000
Travel and accommodation expenses	0	2,289	6,650

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
22,470	9,289	21,710
21,880	9,706	21,138
3,500	750	3,500
0	0	2,900
47,850	19,745	49,248
5,618	2,322	5,248
10,650	4,853	10,286
3,500	750	3,500
19,768	7,925	19,034
10,650	4,853	10,286
3,500	750	3,500
14,150	5,603	13,786
10,650	4,853	10,286
3,500	750	3,500
0	1,027	0
14,150	6,630	13,786
10,650	4,853	10,286
3,500	750	3,500
14,150	5,603	13,786
10,650	4,853	10,286
3,500	750	3,500
0	1,262	1,580
14,150	6,865	15,366
10,650	4,853	10,286
3,500	750	3,500
0	0	1,870
14,150	5,603	15,656
0	4,853	10,286
0	750	3,500
0	0	300
0	5,603	14,086
138,368	63,577	154,748
22,470	9,289	21,710
5,618	2,322	5,248
85,780	43,677	93,140
24,500	6,000	28,000
0	2,289	6,650
138,368	63,577	154,748

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

12. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

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

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water. Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST REVENUE

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

12. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal site.	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements, events and private works	Single point in time	Payment in advance or on normal trading terms if credit provided	None	Output method based on provision of service or completion of works
Sale of stock	Merchandise stock	Single point in time	Full payment prior to issue	Refund for faulty goods	Output method based on goods

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

13. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

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

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

General purpose funding

To collect revenue to allow for the provision of services.

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

Law, order, public safety

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

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

Health

To provide an operational framework for environmental and community health.

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

Education and welfare

To provide services to the elderly, children and youth.

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

Housing

To provide and maintain staff and other housing.

Provision and maintenance of staff and other housing.

Community amenities

To provide services required by the community.

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

Recreation and culture

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

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

Transport

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

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

Economic services

To help promote the shire and its economic wellbeing.

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

Other property and services

To monitor and control Shire's overheads operating accounts.

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

SHIRE OF GNOWANGERUP
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2026

14. FEES AND CHARGES

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
By Program:			
Governance	35,100	32,177	37,500
General purpose funding	18,500	18,115	12,000
Law, order, public safety	15,184	13,363	10,600
Health	1,050	1,222	840
Education and welfare	15,000	15,412	12,900
Housing	106,158	82,879	74,268
Community amenities	169,584	176,077	150,002
Recreation and culture	20,350	23,058	16,550
Transport	11,540	510	100
Economic services	92,100	102,551	149,880
Other property and services	15,000	14,808	12,165
	499,566	480,172	476,805

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

2025-2026 SCHEDULE OF FEES AND CHARGES

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	GST STATUS	Basis	2025/26
GENERAL PURPOSE FUNDING					
Rate Revenue General					
01063	Rate Enquiry Fee (including Orders & Requisitions)	Council	OOS	per request	\$ 180.78
01063	Rates Enquiry only	Council	N	per request	\$ 67.15
01063	Rating enquiries not of a general nature requiring research	Council	N	per hour	\$ 67.15
01043	Administration Fee - Rate Instalments (excluding first notice)	Council	GST Inc	per instalment	\$ 10.50
01063	Copy of Rates Notice owner only per notice excluding first notice	Council	GST Inc		Copying Charge
01103	Legal Fee incurred in Rate debt collection	Council	N		at cost
	Dishonoured cheque fee	Council	OOS	per instance	\$ 7.50
GOVERNANCE					
Other Governance					
	Administration fee for Auspicing Grants	Council	GST Inc	per application	To be negotiated
	Electoral Roll	Council	GST Inc	per page	Copying charge
	Council Minutes (hard copy)	Council	GST Inc	per page	Copying charge
	Council Agendas (hard copy)	Council	GST Inc	per page	Copying charge
	Annual Report Or Annual Budger (hard copy)	Council	GST Inc	per page	Copying charge
	Postage of Council Documents	Council	GST Inc	per application	At Cost
	Copies of Maps				
	- Cadastral A4 size	Council	GST Inc	3.00	\$ 5.00
	- Cadastral A3 size	Council	GST Inc	7.00	\$ 10.00
Photocopying					
	A4 single sided - B&W	Council	GST Inc	per page	\$ 0.50
	A4 single sided - colour	Council	GST Inc	per page	\$ 1.00
	A4 double sided - B&W	Council	GST Inc	per page	\$ 0.75
	A4 double sided -colour	Council	GST Inc	per page	\$ 1.25
	A3 single sided -B&W (up to 100 copies)	Council	GST Inc	per page	\$ 0.60
	A3 single sided - colour (up to 100 copies)	Council	GST Inc	per page	\$ 1.00
	A3 double sided - B&W (up to 100 copies)	Council	GST Inc	per page	\$ 1.50
	A3 double sided - colour (up to 100 copies)	Council	GST Inc	per page	\$ 2.00
	Binding Documents	Council	GST Inc	per application	To be negotiated
	Retrieval and copy of Building Plans */**	Council	GST Inc	per property	\$50.00
	* note photocopying charges included	Council	GST Inc	per property	
	** photocopying will not be permitted where breach of copyright might occur	Council	GST Inc	per property	
Freedom of Information					
	Application Fee (plus 25 - 70% of estimated charges as Advance Deposit may be required)	Statutory	OOS	per enquiry	\$ 30.00
	Charge time for dealing with application	Statutory	OOS	per hour	\$ 30.00
	Access time supervised staff	Statutory	OOS	per hour	\$ 30.00
	Administration - staff time	Statutory	OOS	per hour	\$ 30.00
	Photocopying charges (Freedom of Information only)	Statutory	OOS	per page	\$ 0.20
	Transcribing from tape, film or computer	Statutory	OOS	per hour	\$ 30.00
	Duplicating a tape, film, or computer information	Statutory	OOS	actual cost	at cost + GST
	Delivery, packaging and postage	Statutory	OOS	actual cost	at cost + GST
	Enquiries not of a general nature requiring research (per hour)	Council	GST Inc	70.00	\$ 70.00
LAW, ORDER & PUBLIC SAFETY					
Fire Prevention					
	Infringement Notices - Issuing of Final Demand	Statutory	N	per instance	\$ 26.90
	Infringement Notices - Issuing of Enforcement Certificate	Statutory	N	per instance	\$ 22.90
	Infringement Notices - Registering Infringement Notice	Statutory	N	per instance	\$ 86.00
	Works Costs Recoverable under the Bush Fires Act	Council	GST Inc	actual cost	at cost + GST
Dog Registration Fees (Statutory)					
	Unsterilised - 1 year	Statutory	OOS	per dog	\$ 50.00
	Unsterilised - 1 year (after 31 May)	Statutory	OOS	per dog	\$ 25.00
	Unsterilised - 3 years	Statutory	OOS	per dog	\$ 120.00
	Unsterilised - Lifetime	Statutory	OOS	per dog	\$ 250.00
	Sterilised - 1 year	Statutory	OOS	per dog	\$ 20.00
	Sterilised - 1 year (after	Statutory	OOS	per dog	\$ 20.00
	Sterilised - 3 years	Statutory	OOS	per dog	\$ 42.50
	Sterilised - lifetime	Statutory	OOS	per dog	\$ 100.00
	Dangerous Dog - 1 year	Statutory	OOS	per dog	\$ 50.00
	Pensioners rate	Statutory	OOS	per dog	50% Discount
	Working Dog Unsterilised - 1 year (25% of standard fee)	Statutory	OOS	per dog	\$ 25.00
	Working Dog Unsterilised - 3 years (25% of standard fee)	Statutory	OOS	per dog	\$ 60.00
	Working Dog Sterilised - 1 year (25% of standard fee)	Statutory	OOS	per dog	\$ 10.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	GST STATUS	Basis	2025/26
	Working Dog Sterilised - 3 years (25% of standard fee)	Statutory	OOS	per dog	\$ 21.25
	Licence to keep an approved kennel establishment	Council	OOS	per application	\$ 250.00
	Application to Keep More than Two Dogs	Council	GST Inc	per application	\$ 67.15
	Replacement of registration tag	Council	GST Inc	per instance	\$ 3.10
Cat Registration Fees (Statutory)					
	Sterilised - registered between (after 31 May)	Statutory	OOS	per cat	\$ 10.00
	Sterilised - 1 year	Statutory	OOS	per cat	\$ 20.00
	Sterilised - 3 years	Statutory	OOS	per cat	\$ 42.50
	Lifetime	Statutory	OOS	per cat	\$ 100.00
	Pensioners rate	Statutory	OOS	per cat	50% Discount
Poundage Charges - Dogs					
	Seizure of dog without impounding	Council	OOS	per dog	\$ 65.00
	Seizure and impounding of registered dog	Council	OOS	per dog	\$ 130.00
	Daily Keeping Fee (Sustenance)	Council	OOS	per dog per day	\$ 40.00
	Destruction Fee	WA Contract Ranger Services	OOS	per dog	at cost + GST
	Veterinary Fee	Council	GST inc	if applicable	at cost + GST
Poundage Charges - Cats					
	Seizure and impounding of registered cat	Council	OOS	per cat	\$ 70.00
	Seizure and impounding of unregistered cat	Council	OOS	per cat	\$ 95.00
	Daily Keeping Fee (Sustenance)	Council	OOS	per cat per day	\$ 30.00
	Destruction Fee	WA Contract Ranger Services	OOS	per cat	at cost + GST
	Veterinary Fee	Council	GST inc	if applicable	at cost + GST
Poundage Charges - Livestock					
	Daily Keeping Fee (Sustenance)	Council	OOS	per animal per day	\$ 40.00
	Pound Fees	Council	OOS	per animal	\$ 16.50
Animal Control Products					
	Hire of Animal Trap	Council	OOS	per day	\$ 15.00
	Hire of Animal Trap - Bond (refundable on return)	Council	GST Inc	per trap	\$ 150.00
Abandoned Vehicles					
	Impounding vehicle	Council	OOS	per vehicle	\$ 165.00
	Daily cost for impounded vehicle	Council	OOS	per day	\$ 30.00
	Towing fee for vehicle	Council	GST Inc	per instance	at cost + GST
	Vehicle disposal fee	Council	OOS	per vehicle	\$ 165.00
Ranger call out fee					
	Ranger attendance - 7am to 7pm	Council	OOS	per hour	at cost + 30%
	Ranger attendance - 7pm to 7am	Council	OOS	per hour	at cost + 30%
	Plus ranger travel	Council	OOS	per km	at cost + 30%
Rural Road Numbers					
	Rural road number sign with star picket	Council	GST inc	per sign	\$ 55.00
HEALTH					
Food Premises					
	Food Act 2008 Registration (initial application)	Council	OOS	initial application	\$ 195.00
	Notification of a Food Business	Statutory	OOS	per application	\$ 75.00
	Settlement inspection upon request	Council	OOS	per hour	\$ 130.00
	Inspection Fee - Food Regs 2009	Statutory	OOS	per instance	\$ 84.00
	Re-inspection fee	Council	OOS	per instance	\$ 135.00
Trading in Public Places					
	Application Fee	Council	OOS	initial application	\$ 130.00
	Licence Fee - including Food Vans	Council	OOS	per day	\$ 17.50
	Licence Fee - including Food Vans	Council	OOS	per week	\$ 115.00
	Licence Fee - including Food Vans	Council	OOS	per year	\$ 300.00
Liquor Licensing					
	Liquor Licensing Section 39 Certificate	Council	OOS	per application	\$ 199.00
	Liquor Licensing Section 40 Certificate	Council	OOS	per application	\$ 199.00
Preventative Services - Administration & Inspection					
	Non-Residential Water Sampling	Council	GST inc	per instance	\$ 70.00
	Lodging Houses - Annual Inspection	Council	GST inc	annually	\$ 70.00
	Public Building Certificate of Approval	Statutory	OOS	per certificate	\$ 875.00
Community Amenities					
Sanitation - Household Refuse					
	Rubbish Collection - 1 x 240 litre Bin	Council	OOS	per annum	\$ 127.00
	Recycling Service	Council	OOS	per annum	\$ 131.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	GST STATUS	Basis	2025/26
	Additional Requested Rubbish Collection - 1 x 240 litre Bin	Council	OOS	per annum	\$ 127.00
	Additional Requested Recycling Service	Council	OOS	per annum	\$ 131.00
	Commercial Waste Tipping Fee	Council	GST Inc	per m3	\$ 125.00
	Swipe Card Replacement Fee	Council	GST Inc	per card	\$ 25.00
	Temporary Tip Swipe Card Bond (Contractors)	Council	OOS	per card	\$ 30.00
Sewerage					
	Application Fee	Statutory	OOS	per application	\$ 118.00
	Cleaning Septic Tanks	Council	GST inc	per instance	\$ 750.00
	Cleaning Septic Tanks Mileage Outside of Shire (per kilometre ex Gnowangerup Depot)	Council	GST Inc	per km	\$ 4.00
	Oil deposit at depot excluding cooking oil (per litre)	Council	GST Inc	per litre	\$ 0.35
	Cleaning of Grease Traps	Council	GST Inc	once off	\$ 155.00
	Contractual Cleaning of Grease Traps - small	Council	GST Inc	per instance	\$ 90.00
	Contractual Cleaning of Grease Traps - large	Council	GST Inc	instance	\$ 120.00
	Receiving of septic waste from outside the Shire at the Gnowangerup liquid waste facility (per litre)	Council	GST Inc	per litre	\$ 0.30
	Application for the Approval of an Apparatus with a Local Government Report fee	Statutory	OOS	per instance	\$ 140.00
	Application for the Approval of an Apparatus (for the treatment of sewage and disposal of effluent and liquid waste)	Statutory	OOS	per instance	\$ 118.00
	Permit to Use Apparatus (for the treatment of sewage and disposal of effluent and liquid waste)	Statutory	OOS	per instance	\$ 118.00
	Site inspections	Statutory	OOS	per instance	\$ 118.00
Local Government Planning Charges					
Local Planning Scheme Fees - Schedule 2 Maximum Fees					
	(1) Determining a development application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of the development (excluding GST) is -				
	a) Not more than \$50000	Statutory	OOS		\$ 147.00
	b) more than \$50,000 but not more than \$500,000	Statutory	OOS		\$0 plus 0.32% of estimated cost - GST free
	c) more than \$500,000 but not more than \$2.5million	Statutory	OOS		\$1,700 + 0.257% per \$1 in excess of \$500,000 - GST free
	d) more than \$2.5million but not more than \$5million	Statutory	OOS		\$7,161 + 0.206% per \$1 in excess of \$2.5m - GST free
	e) more than \$5million but not more than \$21.5million	Statutory	OOS		\$12,633 + 0.123% per \$1 in excess of \$5m - GST free
	f) more than \$21.5million	Statutory	OOS		\$ 34,196.00
	2) Determining a development application (other than an extractive industry) where the development has commenced or been carried out	Statutory	OOS		The fee in item (1) plus, by way of penalty, twice that fee
	3) Determine an application to amend or cancel development approval (P&D Regulations 2015 Sch.2 clause 77)	Statutory	OOS		50% of the original DA fee up to \$295.00
	4) Determining a development application for an extractive industry where the development has not commenced or been carried out	Statutory	OOS		\$ 739.00
	5) Determining an application for advice made under the Planning and Development (Local Planning Schemes) Regulations 2015 Sch. 2 cl. 61A (as that clause applies as part of the local planning scheme)	Statutory	OOS		\$ 295.00
	6) Determining a development application for an extractive industry where the development has commenced or been carried out	Statutory	OOS		The fee in item (3) plus, by way of penalty, twice that fee
	7) Providing a subdivision clearance for:				
	(a) not more than 5 lots	Statutory	OOS		73.00 per lot
	(b) more than 5 lots but not more than 195 lots	Statutory	OOS		73.00 per lot for the first 5 lots and then 35.00 per lot

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	GST STATUS	Basis	2025/26
	(c) more than 195 lots	Statutory	OOS		\$ 7,393.00
	8) Determining an initial application for approval of a home occupation where the home occupation has not commenced	Statutory	OOS		\$ 222.00
	9) Determining an initial application for approval of a home occupation where the home occupation has commenced	Statutory	OOS		The fee in item (6) plus, by way of penalty, twice that fee
	10) Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires	Statutory	OOS		\$ 73.00
	11) Determining an application for the renewal of an approval of home occupation where the application is made after the approval has expired	Statutory	OOS		The fee in item (8) plus, by way of penalty, twice that fee
	12) Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item (1) does not apply, where the change or the alteration, extension or change has not commenced or been carried out	Statutory	OOS		\$ 295.00
	13) Determining an application for change of use or for alteration or extension or change of a non-conforming use to which item (2) does not apply, where the change or the alteration, extension or change has commenced or been carried out	Statutory	OOS		The fee in item (10) plus, by way of penalty, twice that fee
	14) Providing a zoning certificate	Statutory	OOS		\$ 73.00
	15) Replying to a property settlement questionnaire	Statutory	OOS		\$ 73.00
	16) Planning written planning advice	Statutory	OOS		\$ 73.00
Scheme Amendments/Structure Plans					
	Total estimated fees for Scheme Amendments and Structure plans are calculated in accordance with part 7- "Local Government Planning Changes" of the Planning and Development Regulations 2009.				
	LPS Amendment	Council	GST Inc	Basic	\$ 3,500.00
	LPS Amendment	Council	GST Inc	Standard	\$ 6,600.00
	LPS Amendment	Council	GST Inc	Complex	\$ 9,900.00
	Structure Plan	Council	GST Inc		\$ 6,600.00
Scheme Amendments/Structure Plans - Maximum Fees Reg. 48					
	Executive Manager/Shire Planner	Statutory	GST Inc	per hour	\$ 100.00
	Other staff e.g. Environmental Health Officer	Statutory	GST Inc	per hour	\$ 50.00
	Secretary/Administrative Clerk	Statutory	GST Inc	per hour	\$ 40.00
Other Town Planning Fees and Charges					
	Copy of Scheme	Council	GST inc	per copy	\$ 40.00
	Road/PAW closure assessment fee (Stage 1) Covers Landgate/probate search, preliminary land valuation, correspondence with other affected landowners.	Council	GST Inc	per application	\$ 990.00
	Road/PAW closure assessment fee (Stage 2) covers advertising Road/ROW/PAW closure, consultation with landowners/service providers, Council	Council	GST Inc	per application	\$ 2,200.00
	Information Research (Labour Charge - Planner)	Council	GST Inc	per hour	\$ 186.00
	Advertising (Newspaper)	Council	GST Inc	per instance	At cost plus 15% admin fee
	Directional Signs	Council	GST inc	per sign	at cost + GST
Other Fees and Charges					
	Assessment of Caravan Rigid Annexes	Council	OOS	per instance	\$ 120.00
	Rural Number Application	Council	GST Inc	per application	\$ 65.00
	Gate Permit Application	Council	GST Inc	per application	\$ 70.00
	Gate Permit Renewal	Council	GST Inc	per application	\$ 70.00
Other Community Amenities					
Cemeteries					
	Burials - 2.1 depth				
	- Interment (no prior reservation)	Council	GST Inc		\$ 1,600.00
	- Interment (with prior reservation)	Council	GST Inc		\$ 1,240.00
	- Interment (child)	Council	GST Inc		\$ 905.00
	Extra Charges				
	- Interment on a Saturday, Sunday or Public Holiday	Council	GST Inc		\$ 620.00
	- Exhumation of Grave to be completed by Metro Cemetery Board	Council	GST Inc		POA
	- Re-opening of Grave for second interment	Council	GST Inc		\$ 1,600.00
	- Grant of Right of Burial (Reservation)	Council	OOS		\$ 350.00
	- Use of excavator (if required to dig grave)	Council	GST Inc		at cost + GST
	Interment of Ashes				
	- Interment of Ashes into Niche Wall single (plus cost of plaque)	Council	GST Inc		\$ 390.00
	- Interment of Ashes into Niche Wall double (plus cost of plaque)	Council	GST Inc		\$ 500.00
	- Grant of Right for interment in Niche Wall	Council	GST Inc		\$ 62.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	GST STATUS	Basis	2025/26
	- Interment of Ashes into gravesite (by Shire)	Council	GST Inc		POA
	- Registration of Ashes interred into existing grave	Council	GST Inc		\$ 55.00
	- Transfer of Ashes (plus cost of plaque if required)	Council	GST Inc		\$ 130.00
	- Removal of Ashes from Cemetery to authorised family member	Council	GST Inc		\$ 120.00
	Miscellaneous Fees				
	- Funeral Directors Annual Licence Fee	Council	OOS		\$ 275.00
	- Single Funeral Permit	Council	OOS		\$ 95.00
	- Monumental Masons Annual Licence Fee	Council	OOS	per year	\$ 160.00
	- Single Monument Permit	Council	OOS	per monument	\$ 75.00
	- Copy of Grant of Right of Burial	Council	GST Inc		\$ 31.00
	- Renewal of Grant of Right of Burial (original valid for 25yrs)	Council	GST Inc		\$ 62.00
Recreation & Culture					
Public Halls & Civic Centre					
	Hire of Public Hall FULL DAY - 8 hours plus 1/2 hour set up & 1/2 hour clean up	Council	GST Inc	per full day	\$ 230.00
	Hire of Public Hall HALF DAY - 4 hours plus 1/2 hour set up & 1/2 hour clean up	Council	GST Inc	per 1/2 day	\$ 120.00
	Hire of Public Hall	Council	GST Inc	per hour	\$ 35.00
	Refundable Memorial Hall Hire Bond for Function with Alcohol	Council	OOS	per application	\$ 600.00
	Refundable Memorial Hall Hire Bond for Function without Alcohol	Council	OOS	per application	\$ 300.00
	Bond for Equipment Hire (Chairs and Trestle tables)	Council	OOS	per application	\$ 100.00
	Hire fee for Chairs	Council	GST Inc	per chair/per day	\$ 1.00
	Hire fee for Trestle Tables	Council	GST Inc	per table/per day	\$ 8.50
	Bond for Hire of Lectern	Council	OOS	per instance	\$ 75.00
	Hire of Lectern	Council	GST Inc	per day	\$ 35.00
	Trade booths at Shire events Tier 1	Council	GST Inc	per booth	\$ 250.00
	Trade booths at Shire events Tier 2	Council	GST Inc	per booth	\$ 100.00
	Trade booths at Shire events Tier 3 (not for profit organisations)	Council	GST Inc	per booth	\$ 50.00
	Key Bond (other than Hall Hire Bonds)	Council		per set of keys	\$ 200.00
Swimming Areas					
	Family Season Ticket (2 Adults + 3 Children)	Council	GST Inc	per season	\$ 233.00
	Adult Season Ticket	Council	GST Inc	per season	\$ 130.00
	Child Season Ticket (Under 18 Yrs)	Council	GST Inc	per season	\$ 88.00
	Adult Single Entry	Council	GST Inc	per entry	\$ 5.70
	Child Single Entry (Under 18 Yrs)	Council	GST Inc	per entry	\$ 3.60
	Senior Season Pass - Pensioner Concession	Council	GST Inc	per season	\$ 103.30
	Senior Single Entry - Pensioner Concession	Council	GST Inc	per entry	\$ 4.65
	Adult Supervisor/Spectator Entry	Council	GST Inc	per entry	\$ 2.10
	Early Morning Swimming Swipe Card	Council	GST Inc	per card	\$ 20.60
	School Group including entry fee for accompanying teachers/parents	Council	GST Inc	per participant	\$ 2.50
	Gnowangerup Community Swimming Pool Facilitated Activity Costs	Council	GST Inc	at cost + GST	at cost + GST
Libraries					
	Bond for Library Item hire	Council	OOS	per item	\$ 30.00
	Administration fee for lost/damaged books	Council	GST Inc	per book	\$ 8.80
	Administration fee for overdue book (6 weeks)	Council	GST Inc	per book per 6 weeks	\$ 8.80
	Replacement of lost library book	Council	GST Inc	per book	replacement value
Other					
	Wild Gravel merchandise	Council	GST	per item	as advertised
	Event Tickets	Council	GST	per item	as advertised
Transport					
Traffic Control					
	Special Series Shire Number Plates Dept. of Transport Fee	Dept Transport	OOS	as per DOT Fee	as per DOT Fee
	Special Series Shire Number Plates Gnowangerup Shire Fee	Council	GST Inc	per plate	\$ 100.00
Economic Services					
Tourism & Area Promotion					
	Caravan Parks & Camping Grounds				
	- Application/renewal of license (minimum): Based on long stay sites \$6 per site, short stay sites and sites in transit parks \$6 per site, camp sites \$3 per site, overflow sites \$1.50 per site	Statutory	OOS	annually	\$ 200.00
	- Late renewal penalty	Statutory	GST Inc		\$ 22.00
	- Temporary License (minimum): Based on long stay sites \$6 per site, short stay sites and sites in transit parks \$6 per site, camp sites \$3 per site, overflow sites \$1.50 per site	Statutory	OOS	per instance	\$ 100.00
	- License Transfer	Statutory	OOS	per application	\$ 100.00
Caravan Park Fees					
	Caravan Powered Site	Council	GST Inc	per night for 2 pax	\$ 30.00

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	GST STATUS	Basis	2025/26
	Caravan Unpowered Site	Council	GST Inc	per night for 2 pax	\$ 20.00
	Camping Site	Council	GST Inc	per night for 2 pax	\$ 20.00
	Additional person/s (maximum 2 additional people per site)	Council	GST Inc	per person	\$ 5.00
	Chalet	Council	GST Inc	per night	\$ 230.00
	Cancellation Fee	Council	GST Inc	up to 48 hours prior to arrival	Full refund, less any fees paid for cancellations made greater than or equal to 48 hours of your arrival date
	Cancellation Fee	Council	GST Inc	48 hours or less to arrival time	100% of booking amount
Building Control					
	Building Permits (certified) - Class 1 & 10 (minimum fee or 0.19% of value of work)	Statutory	OOS	per permit	\$125.00 (minimum)
	Building Permits (certified) - Other Classes (minimum fee or 0.09% of value of work)	Statutory	OOS	per permit	\$125.00 (minimum)
	Building Permits (uncertified) - Class 1 & 10 (minimum fee or 0.32% of value of work)	Statutory	OOS	per permit	\$125.00 (minimum)
	Building Permits (unauthorised) - All Classes (minimum fee or 0.854% of value of work)	Statutory	OOS	per permit	\$125.00 (minimum)
	BCITF Levy (applies to all applications for building and demolition permits)	Statutory	OOS	per permit	0.2% of the estimated value (GST incl) for values over \$20,000
	Building Services Levy - Building Permit	Statutory	OOS	per permit	0.137% of estimated value (inclusive of GST) of the proposed building work as determined by the permit authority but not less than \$61.65
	Footpath/Kerb Deposit on Building Application	Council	OOS	per application	\$ 1,265.00
	Footpath/Kerb Deposit on Demolition Application	Council	OOS	per application	\$ 1,265.00
	Demolition Permit (per storey)	Statutory	OOS	per application	\$ 110.00
	Extension of Building or Demolition Permit	Statutory	OOS	per permit	\$ 110.00
	Inspection of Pool enclosures 4 yearly (reg 53)	Statutory	OOS	per annum added to rates	\$ 58.45
Public Utility Services					
	Sale of Water from Standpipes (per kilolitre) minimum \$10 charge	Council	GST Free	per kilolitre	\$ 16.50
	Standpipe swipe card	Council	GST Inc	per card	\$ 30.00
	Permit to enter Council property pursuant to s. 3.4 of the Shire's Local Government Property Local Law 2016 for the purpose of exploration or investigation for water, minerals or other purposes			per permit	
51063.16	- 1 to 5 holes (inclusive)	Council	OOS		\$ 275.00
51063.16	- 6 to 10 holes (inclusive)	Council	OOS		\$ 415.00
51063.16	- 11 to 30 holes (inclusive)	Council	OOS		\$ 825.00
51063.16	- 31 to 100 holes (inclusive)	Council	OOS		\$ 1,540.00
51063.16	- 101 holes and over	Council	OOS		\$ 2,085.00
	Permit to enter Council property pursuant to s. 3.4 of the Shire's Local Government Property Local Law 2016 for the purpose of Seed Collection				
28023.16	- Initial Fee	Council	GST Inc	65.00	\$ 75.00
28023.16	- Administration Fee	Council	GST Inc	65.00	\$ 75.00
Other Property & Services					
53003 Private Works - Hire of Council Equipment (includes operator, minimum 1 hour)					
	Plant & Machinery (Wet hire only) per hour minimum 1 hour	Council			
	- Grader	Council	GST Inc	per hour	at cost + 30%
	- Loader	Council	GST Inc	per hour	at cost + 30%
	- Tip Truck	Council	GST Inc	per hour	at cost + 30%
	- Small Truck (Dutro)	Council	GST Inc	per hour	at cost + 30%
	- Pig Trailer	Council	GST Inc	per hour	at cost + 30%
	- Prime Mover	Council	GST Inc	per hour	at cost + 30%
	- Side Tipper	Council	GST Inc	per hour	at cost + 30%
	- Low Loader	Council	GST Inc	per hour	at cost + 30%
	- Roller	Council	GST Inc	per hour	at cost + 30%
	- Tray Top Ute	Council	GST Inc	per hour	at cost + 30%
	- John Deer Tractor	Council	GST Inc	per hour	at cost + 30%
	Bond for Equipment Hire				

G/L	CHARGE DETAILS	STATUTORY OR COUNCIL CHARGE	GST STATUS	Basis	2025/26
	Backhoe	Council	OOS	per hour	at cost + 30%
	Trailer	Council	OOS	per hour	at cost + 30%
	Lawn Mower	Council	OOS	per hour	at cost + 30%
	Whipper Sniper	Council	OOS	per hour	at cost + 30%
	Chainsaw	Council	OOS	per hour	at cost + 30%
	Mulch/Sand per cubic metre	Council	GST Inc	per m3	at cost + 30%
	Blue Metal (including sweepings) per cubic metre	Council	GST Inc	per m3	at cost + 30%
	Delivery Fee up to 3 cubic metres	Council	GST Inc	per m3	at cost + 30%
	Delivery Fee over 3 cubic metres	Council	GST Inc	per km	at cost + 30%
	Gravel ex Pit (per m3)	Council	GST Inc	per m3	at cost + 30%
	* indicates statutory fee.				