

SHIRE OF GNOWANGERUP



2021-22

ANNUAL BUDGET

FOR THE YEAR ENDING 30 JUNE 2022



SHIRE OF GNOWANGERUP

SHIRE OF GNOWANGERUP
BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

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

SHIRE OF GNOWANGERUP
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	4,223,193	4,134,054	4,125,515
Operating grants, subsidies and contributions	10(a)	896,348	1,670,788	932,030
Fees and charges	9	305,559	346,915	307,371
Interest earnings	13(a)	37,455	58,824	46,338
Other revenue	13(b)	72,634	170,992	84,856
		5,535,189	6,381,573	5,496,110
Expenses				
Employee costs		(2,650,345)	(2,594,154)	(2,879,109)
Materials and contracts		(2,358,089)	(1,762,715)	(2,166,952)
Utility charges		(178,508)	(159,395)	(193,747)
Depreciation on non-current assets	5	(2,291,412)	(2,331,548)	(2,275,630)
Interest expenses	13(d)	(23,554)	(30,815)	(31,838)
Insurance expenses		(251,066)	(211,119)	(234,191)
Other expenditure		(383,351)	(196,392)	(376,416)
		(8,136,325)	(7,286,138)	(8,157,883)
Subtotal		(2,601,136)	(904,565)	(2,661,773)
Non-operating grants, subsidies and contributions	10(b)	1,712,878	2,265,754	2,527,849
Profit on asset disposals	4(b)	0	16,408	0
Loss on asset disposals	4(b)	0	(20,544)	0
Fair value adjustments to financial assets at fair value through profit or loss		0	2,586	0
		1,712,878	2,264,204	2,527,849
Net result		(888,258)	1,359,639	(133,924)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(888,258)	1,359,639	(133,924)

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

BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 17 to the budget.

2020/21 ACTUAL BALANCES

Balances shown in this budget as 2020/21 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2021 no new accounting policies are to be adopted and no new policies are expected to impact the annual budget.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

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

SERVICE CHARGES

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

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

PROFIT ON ASSET DISPOSAL

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

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

SHIRE OF GNOWANGERUP
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
Revenue	1,9,10(a),13(a),13(b)	\$	\$	\$
Governance		0	3,279	0
General purpose funding		4,758,059	5,442,426	4,735,120
Law, order, public safety		75,687	115,448	72,810
Health		350	480	1,200
Education and welfare		11,200	11,992	11,200
Housing		94,028	91,991	96,028
Community amenities		283,567	355,888	277,110
Recreation and culture		19,848	20,336	19,365
Transport		169,097	171,153	149,600
Economic services		23,357	29,078	28,180
Other property and services		99,996	139,502	105,497
		5,535,189	6,381,573	5,496,110
Expenses excluding finance costs	4(a),5,13(c)(e)(f)			
Governance		(821,399)	(755,102)	(834,589)
General purpose funding		(101,929)	(66,069)	(112,462)
Law, order, public safety		(383,968)	(365,384)	(396,152)
Health		(299,375)	(283,953)	(322,499)
Education and welfare		(29,789)	(28,213)	(40,363)
Housing		(37,110)	(34,826)	(56,485)
Community amenities		(578,207)	(535,157)	(574,230)
Recreation and culture		(1,596,000)	(1,497,963)	(1,480,017)
Transport		(3,452,983)	(2,946,090)	(3,346,723)
Economic services		(161,221)	(247,779)	(323,142)
Other property and services		(650,790)	(494,787)	(639,383)
		(8,112,771)	(7,255,323)	(8,126,045)
Finance costs	7,6(a),13(d)			
Housing		(8,309)	(11,567)	(12,602)
Recreation and culture		(14,966)	(18,226)	(18,850)
Other property and services		(279)	(1,022)	(386)
		(23,554)	(30,815)	(31,838)
Subtotal		(2,601,136)	(904,565)	(2,661,773)
Non-operating grants, subsidies and contributions	10(b)	1,712,878	2,265,754	2,527,849
Profit on disposal of assets	4(b)	0	16,408	0
(Loss) on disposal of assets	4(b)	0	(20,544)	0
Fair value adjustments to financial assets at fair value through profit or loss		0	2,586	0
		1,712,878	2,264,204	2,527,849
Net result		(888,258)	1,359,639	(133,924)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(888,258)	1,359,639	(133,924)

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

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

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services

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

LAW, ORDER, PUBLIC SAFETY

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

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

HEALTH

To provide an operational framework for environmental and community health

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

EDUCATION AND WELFARE

To provide services to the elderly, children and youth

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

HOUSING

To provide and maintain staff and other housing

Provision and maintenance of staff and other housing

COMMUNITY AMENITIES

To provide services required by the community

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

RECREATION AND CULTURE

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

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

TRANSPORT

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

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

ECONOMIC SERVICES

To help promote the shire and its economic wellbeing

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

OTHER PROPERTY AND SERVICES

To monitor and control Shire's overheads operating accounts

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

SHIRE OF GNOWANGERUP
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		4,223,193	4,089,622	4,125,515
Operating grants, subsidies and contributions		719,979	1,670,358	912,608
Fees and charges		305,559	346,915	307,371
Interest received		37,455	58,824	46,338
Goods and services tax received		0	(39,343)	0
Other revenue		72,634	170,992	84,856
		5,358,820	6,297,368	5,476,688
Payments				
Employee costs		(2,580,907)	(2,554,004)	(2,810,221)
Materials and contracts		(2,358,089)	(1,642,036)	(2,182,394)
Utility charges		(178,508)	(159,395)	(193,747)
Interest expenses		(23,554)	(32,319)	(31,838)
Insurance paid		(251,066)	(211,119)	(234,191)
Other expenditure		(383,351)	(196,392)	(376,416)
		(5,775,475)	(4,795,265)	(5,828,807)
Net cash provided by (used in) operating activities	3	(416,655)	1,502,103	(352,119)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for financial assets at amortised cost - self supporting loans		(60,000)	0	0
Payments for purchase of property, plant & equipment	4(a)	(1,667,591)	(631,303)	(948,278)
Payments for construction of infrastructure	4(a)	(2,062,014)	(2,900,335)	(3,068,648)
Non-operating grants, subsidies and contributions	10(b)	1,712,878	2,442,123	2,527,849
Proceeds from sale of plant and equipment	4(b)	362,000	158,636	192,000
Proceeds on financial assets at amortised cost - self supporting loans		30,948	29,729	29,729
Net cash provided by (used in) investing activities		(1,683,779)	(901,150)	(1,267,348)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(216,784)	(548,606)	(208,606)
Principal elements of lease payments	7	(5,945)	(12,661)	(12,664)
Proceeds from new borrowings	6(a)	60,000	340,000	0
Net cash provided by (used in) financing activities		(162,729)	(221,267)	(221,270)
Net increase (decrease) in cash held		(2,263,163)	379,686	(1,840,737)
Cash at beginning of year		4,910,875	4,531,189	4,540,665
Cash and cash equivalents at the end of the year	3	2,647,712	4,910,875	2,699,928

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

SHIRE OF GNOWANGERUP
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2(a)	2,182,201	2,182,529	2,053,442
		2,182,201	2,182,529	2,053,442
Revenue from operating activities (excluding rates)				
Governance		0	3,279	0
General purpose funding		781,328	1,552,624	852,442
Law, order, public safety		75,687	115,448	72,810
Health		350	480	1,200
Education and welfare		11,200	11,992	11,200
Housing		94,028	91,991	96,028
Community amenities		283,567	355,888	277,110
Recreation and culture		19,848	20,336	19,365
Transport		169,097	187,561	149,600
Economic services		23,357	29,078	28,180
Other property and services		99,996	142,088	105,497
		1,558,458	2,510,765	1,613,432
Expenditure from operating activities				
Governance		(821,399)	(755,102)	(834,589)
General purpose funding		(101,929)	(66,069)	(112,462)
Law, order, public safety		(383,968)	(365,384)	(396,152)
Health		(299,375)	(297,998)	(322,499)
Education and welfare		(29,789)	(28,213)	(40,363)
Housing		(45,419)	(46,393)	(69,087)
Community amenities		(578,207)	(535,157)	(574,230)
Recreation and culture		(1,610,966)	(1,516,189)	(1,498,867)
Transport		(3,452,983)	(2,948,590)	(3,346,723)
Economic services		(161,221)	(247,779)	(323,142)
Other property and services		(651,069)	(499,808)	(639,769)
		(8,136,325)	(7,306,682)	(8,157,883)
Non-cash amounts excluded from operating activities	2(b)	2,360,850	2,363,085	2,344,518
Amount attributable to operating activities		(2,034,816)	(250,303)	(2,146,491)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		1,712,878	2,265,754	2,527,849
Payments for property, plant and equipment	4(a)	(1,667,591)	(631,303)	(948,278)
Payments for construction of infrastructure	4(a)	(2,062,014)	(2,900,335)	(3,068,648)
Payments for financial assets at amortised cost - self supporting loans	6(a)	(60,000)	0	0
Proceeds from disposal of assets	4(b)	362,000	158,636	192,000
Proceeds from financial assets at amortised cost - self supporting loans		30,948	29,729	29,729
		(1,683,779)	(1,077,519)	(1,267,348)
Amount attributable to investing activities		(1,683,779)	(1,077,519)	(1,267,348)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(216,784)	(548,606)	(208,606)
Principal elements of finance lease payments	7	(5,945)	(12,661)	(12,664)
Proceeds for new lease principal		0	0	0
Proceeds from new borrowings	6(a)	60,000	340,000	0
Loan advances to community groups		0	(340,000)	0
Loan Advances repaid		0	340,000	0
Transfers to cash backed reserves (restricted assets)	8(a)	(268,398)	(309,511)	(398,569)
Transfers from cash backed reserves (restricted assets)	8(a)	173,000	151,000	151,000
Amount attributable to financing activities		(258,127)	(379,778)	(468,839)
Budgeted deficiency before imposition of general rates		(3,976,722)	(1,707,600)	(3,882,678)
Estimated amount to be raised from general rates	1	3,976,731	3,889,801	3,882,678
Net current assets at end of financial year - surplus/(deficit)	2(a)	9	2,182,201	0

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

SHIRE OF GNOWANGERUP
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget \$	2020/21 Actual \$	2020/21 Budget \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2	2,182,201	2,182,529	2,053,442
		2,182,201	2,182,529	2,053,442
Revenue from operating activities (excluding rates)				
Specified area and ex gratia rates	1(c)	246,462	244,252	242,837
Operating grants, subsidies and contributions	10(a)	896,348	1,670,788	932,030
Fees and charges	9	305,559	346,915	307,371
Interest earnings	13(a)	37,455	58,824	46,338
Other revenue	13(b)	72,634	173,578	84,856
Profit on asset disposals	4(b)	0	16,408	0
		1,558,458	2,510,765	1,613,432
Expenditure from operating activities				
Employee costs		(2,650,345)	(2,594,154)	(2,879,109)
Materials and contracts		(2,358,089)	(1,762,715)	(2,166,952)
Utility charges		(178,508)	(159,395)	(193,747)
Depreciation on non-current assets	5	(2,291,412)	(2,331,548)	(2,275,630)
Interest expenses	13(d)	(23,554)	(30,815)	(31,838)
Insurance expenses		(251,066)	(211,119)	(234,191)
Other expenditure		(383,351)	(196,392)	(376,416)
Loss on asset disposals	4(b)	0	(20,544)	0
		(8,136,325)	(7,306,682)	(8,157,883)
Non-cash amounts excluded from operating activities	2(b)	2,360,850	2,363,085	2,344,518
Amount attributable to operating activities		(2,034,816)	(250,303)	(2,146,491)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	10(b)	1,712,878	2,265,754	2,527,849
Payments for property, plant and equipment	4(a)	(1,667,591)	(631,303)	(948,278)
Payments for construction of infrastructure	4(a)	(2,062,014)	(2,900,335)	(3,068,648)
Payments for financial assets at amortised cost - self supporting loans	6(a)	(60,000)	0	0
Proceeds from disposal of assets	4(b)	362,000	158,636	192,000
Proceeds from financial assets at amortised cost - self supporting loans		30,948	29,729	29,729
Amount attributable to investing activities		(1,683,779)	(1,077,519)	(1,267,348)
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FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(216,784)	(548,606)	(208,606)
Principal elements of finance lease payments	6	(5,945)	(12,661)	(12,664)
Proceeds from new borrowings	6(b)	60,000	340,000	0
Transfers to cash backed reserves (restricted assets)	8(a)	(268,398)	(309,511)	(398,569)
Transfers from cash backed reserves (restricted assets)	8(a)	173,000	151,000	151,000
Amount attributable to financing activities		(258,127)	(379,778)	(468,839)
Budgeted deficiency before general rates		(3,976,722)	(1,707,600)	(3,882,678)
Estimated amount to be raised from general rates	1(a)	3,976,731	3,889,801	3,882,678
Net current assets at end of financial year - surplus/(deficit)	2	9	2,182,201	0

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

SHIRE OF GNOWANGERUP
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FOR THE YEAR ENDED 30 JUNE 2021

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SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
1. RATES

(a) Rating Information

RATE TYPE	Rate in \$	Number of properties	Rateable value \$	Budgeted rate revenue \$	Budgeted interim rates \$	Budgeted back rates \$	2021/22 Budgeted total revenue \$	2020/21 Actual total revenue \$	2020/21 Budget total revenue \$
Differential general rate or general rate									
Gross rental valuations									
GRV Townsites	0.15790	374	3,448,944	544,588	0	0	544,588	526,407	520,890
GRV Amelup Tourism	0.15790	4	114,660	18,105	0	0	18,105	17,750	17,750
Unimproved valuations									
UV Rural	0.008075	342	408,457,096	3,298,290	0	0	3,298,290	3,235,762	3,235,868
UV Mining	0.00808	0	0	0	0	0	0	0	0
Sub-Totals	Minimum	720	412,020,700	3,860,983	0	0	3,860,983	3,779,919	3,774,508
Minimum payment									
Gross rental valuations									
GRV Townsites	780	120	209,407	93,600	0	0	93,600	95,625	95,625
GRV Amelup Tourism	780	1	4,160	780	0	0	780	765	765
Unimproved valuations									
UV Rural	780	28	1,504,904	21,840	0	0	21,840	18,360	18,360
UV Mining	780	11	198,947	8,580	0	0	8,580	4,007	2,295
Sub-Totals		160	1,917,418	124,800	0	0	124,800	118,757	117,045
Waivers & concessions (Refer note 1(e))									
Total amount raised from general rates		880	413,938,118	3,985,783	0	0	3,985,783	3,898,676	3,891,553
Specified area rates (Refer note 1(c))									
Ex gratia rates							3,976,731	3,889,801	3,882,678
Total rates							210,109	208,958	207,542
							36,353	35,295	35,295
							4,223,193	4,134,054	4,125,515

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 2021/22 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
1. RATES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates																								
		\$	%	%																								
Option one																												
Single full payment	23-09-2021	0	0.00%	7.00%																								
Option two																												
First instalment	23-09-2021	0	0.00%	7.00%																								
Second instalment	23-11-2021	10	5.50%	7.00%																								
Third instalment	24-01-2022	10	5.50%	7.00%																								
Fourth instalment	24-03-2022	10	5.50%	7.00%																								
		<table><tr><th>2021/22 Budget revenue</th><th>2020/21 Actual revenue</th><th>2020/21 Budget revenue</th></tr><tr><td colspan="3">\$</td></tr><tr><td>Instalment plan admin charge revenue</td><td>4,500</td><td>4,900</td></tr><tr><td>Instalment plan interest earned</td><td>11,500</td><td>12,588</td></tr><tr><td>Interest on deferred rates</td><td>611</td><td>611</td></tr><tr><td>Unpaid rates and service charge interest earned</td><td>13,000</td><td>26,764</td></tr><tr><td></td><td>29,611</td><td>44,863</td></tr><tr><td></td><td></td><td>31,438</td></tr></table>			2021/22 Budget revenue	2020/21 Actual revenue	2020/21 Budget revenue	\$			Instalment plan admin charge revenue	4,500	4,900	Instalment plan interest earned	11,500	12,588	Interest on deferred rates	611	611	Unpaid rates and service charge interest earned	13,000	26,764		29,611	44,863			31,438
2021/22 Budget revenue	2020/21 Actual revenue	2020/21 Budget revenue																										
\$																												
Instalment plan admin charge revenue	4,500	4,900																										
Instalment plan interest earned	11,500	12,588																										
Interest on deferred rates	611	611																										
Unpaid rates and service charge interest earned	13,000	26,764																										
	29,611	44,863																										
		31,438																										

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
1. RATES (CONTINUED)

(c) Specified Area Rate

				2021/22 Budget specified area rate revenue	2021/22 Interim specified area rate revenue	2021/22 Back specified area rate revenue	2021/22 Total budget specified area rate revenue	2020/21 Actual revenue	2020/21 Budget revenue
Basis of valuation	Rate in \$	Rateable value \$		\$	\$	\$	\$	\$	\$
Specified area rate									
Gnp Sporting Complex	0.003665	2,852,509		10,454	0	0	10,454	10,473	10,473
Gnp Sporting Complex	0.000106	183,985,300		19,418	0	0	19,418	19,579	19,460
Borden Pavilion	0.002490	225,694		562	0	0	562	506	506
Borden Pavilion	0.000066	146,204,400		9,595	0	0	9,595	9,595	9,595
Ongerup Effluent	0.078854	485,464		38,280	0	0	38,280	36,805	35,908
		333,753,367		78,309	0	0	78,309	76,958	75,942

	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
			\$	\$	\$
To meet part of the loan		Applied to all properties in the Old	29,872	0	0
To meet the loan repayments for the Borden Pavilion Facility.		Applied to all properties of the Old	10,157	0	0
To contribute towards the maintenance, renewal and replacement of the Ongerup Effluent System.		Borden Townsite Ward and the Ongerup Townsite.	28,280	10,000	0
			68,309	10,000	0

The Shire did not raise service charges for the year ended 30th June 2022.

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
1. RATES (CONTINUED)

(d) Waste Collection Rate

Basis of valuation	Rate in \$	Minimum Rate \$	Rateable Properties	Rateable value \$	2021/22		2021/22 Interim specified area rate revenue \$	2020/21 Actual revenue \$	2020/21 Budget revenue \$
					Budgeted specified area rate revenue \$				
Waste Collection Rate GRV	0.000001	200.00	280	3,666,011	56,000		0	56,000	56,000
Waste Collection Rate UV	0.000001	200.00	379	288,643,210	75,800		0	76,000	75,600
			659	292,309,221	131,800		0	132,000	131,600

(e) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted		Type	Discount %	Discount (\$)	2021/22 Budget	2020/21 Actual	2020/21 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
43 Whitehead Road		Waiver	100%		\$ 480	\$ 0	\$ 480	Written request to Council	Property used solely for charitable purposes
					480	0	480		
Assess A213		Concession	50%		2,463	2,415	2,415	General rates on Assessment A213	To assist promote the tourist industry in the Amelup Tourism Precinct.
Assess A293		Concession	50%		4,639	4,548	4,548	General rates on Assessment A293	To assist promote the tourist industry in the Amelup Tourism Precinct.
Assess A314		Concession	50%		841	825	825	General rates on Assessment A314	To assist promote the tourist industry in the Amelup Tourism Precinct.
Assess A556		Concession	50%		1,109	1,087	1,087	General rates on Assessment A556	To assist promote the tourist industry in the Amelup Tourism Precinct.
					9,052	8,875	8,875		

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
2. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents- unrestricted
Cash and cash equivalents - restricted
Financial assets - unrestricted
Receivables
Inventories

Less: current liabilities

Trade and other payables
Contract liabilities
Lease liabilities
Long term borrowings
Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Rate Setting Statement

Note	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
	\$	\$	\$
3	413,619	2,772,180	472,176
3	2,234,093	2,138,695	2,227,752
	0	30,948	0
	388,421	388,421	308,686
	23,344	23,344	15,194
	3,059,477	5,353,588	3,023,808
	(430,717)	(430,717)	(417,873)
	0	(176,369)	0
7	(4,322)	(4,322)	(5,082)
6	0	(216,784)	(216,784)
	(394,658)	(394,658)	(378,183)
	(829,697)	(1,222,850)	(1,017,922)
	2,229,780	4,130,738	2,005,886
2.(c)	(2,229,771)	(1,948,537)	(2,005,886)
	9	2,182,201	0

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
2. NET CURRENT ASSETS (CONTINUED)

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.

(b) Operating activities excluded from budgeted deficiency

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

Adjustments to operating activities

Less: Profit on asset disposals
Less: Fair value adjustments to financial assets at fair value through profit and loss
Add: Loss on disposal of assets
Add: Depreciation on assets
Movement in non-current pensioner deferred rates
Movement in non-current employee provisions

Non cash amounts excluded from operating activities

Note	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
	\$	\$	\$
4(b)	0	(16,408)	0
	0	(2,586)	0
4(b)	0	20,544	0
5	2,291,412	2,331,548	2,275,630
	0	3,766	0
	69,438	26,221	68,888
	2,360,850	2,363,085	2,344,518
8	(2,234,093)	(2,138,695)	(2,227,752)
	0	(30,948)	0
	0	216,784	216,784
	4,322	4,322	5,082
Total adjustments to net current assets	(2,229,771)	(1,948,537)	(2,005,886)

Adjustments to net current assets

Less: Cash - restricted reserves
Less: Current assets not expected to be received at end of year
- Current portion of self supporting loans receivable
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

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
2 (d) NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

An 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 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.

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 City 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 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.

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.

CONTRACT ASSETS

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

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.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Trade receivables are held with the objective to collect the contractual cashflows and therefore 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 statement of financial position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

CONTRACT LIABILITIES

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

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
3. RECONCILIATION OF CASH

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

	Note	2021/22 Budget	2020/21 Actual	2020/21 Budget
Cash at bank and on hand		\$ 413,619	\$ 2,772,180	\$ 472,176
Term deposits		2,234,093	2,138,695	2,227,752
Total cash and cash equivalents		2,647,712	4,910,875	2,699,928
Held as				
- Unrestricted cash and cash equivalents		413,619	2,772,180	472,176
- Restricted cash and cash equivalents		2,234,093	2,138,695	2,227,752
		2,647,712	4,910,875	2,699,928
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		2,234,093	2,138,695	2,227,752
		2,234,093	2,138,695	2,227,752
The restricted assets are a result of the following specific purposes to which the assets may be used:				
Reserves - cash/financial asset backed	8	2,234,093	2,138,695	2,227,752
		2,234,093	2,138,695	2,227,752
Reconciliation of net cash provided by operating activities to net result				
Net result		(888,258)	1,359,639	(133,924)
Depreciation	5	2,291,412	2,331,548	2,275,630
(Profit)/loss on sale of asset	4(b)	0	4,136	0
(Profit)/loss on non-financial asset		0	(2,586)	0
(Increase)/decrease in receivables		0	(84,205)	0
(Increase)/decrease in inventories		0	(8,150)	0
Increase/(decrease) in payables		0	134,309	(15,442)
Increase/(decrease) in contract liabilities		(176,369)	176,369	(19,422)
Increase/(decrease) in unspent non-operating grants		0	(6,984)	0
Increase/(decrease) in employee provisions		69,438	40,150	68,888
Non-operating grants, subsidies and contributions		(1,712,878)	(2,442,123)	(2,527,849)
Net cash from operating activities		(416,655)	1,502,103	(352,119)

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program										
	General purpose funding	Law, order, public safety	Health	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services	2021/22 Budget total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>											
Land - freehold land	0	0	0	0	0	0	0	0	0	0	0
Buildings - non-specialised	0	0	0	0	0	0	0	0	0	0	0
Buildings - specialised	0	0	0	0	0	0	139,841	16,250	468,000	10,000	634,091
Furniture and equipment	0	0	0	0	0	0	0	0	0	7,500	7,500
Plant and equipment	0	0	0	0	0	0	86,000	940,000	0	0	1,026,000
	0	0	0	0	0	0	225,841	956,250	468,000	17,500	1,667,591
											631,303
											948,278
<i>Infrastructure</i>											
Infrastructure - roads	0	0	0	0	0	0	0	1,637,045	0	0	1,637,045
Infrastructure - footpaths	0	0	0	0	0	0	0	0	0	0	0
Infrastructure - drainage	0	0	0	0	0	5,000	0	0	0	0	5,000
Infrastructure - parks & ovals	0	0	0	0	0	0	24,256	0	0	0	24,256
Infrastructure - other	0	0	0	0	0	892	0	78,357	42,364	0	121,613
Infrastructure - airports	0	0	0	0	0	0	0	274,100	0	0	274,100
	0	0	0	0	0	5,892	24,256	1,989,502	42,364	0	2,062,014
											2,900,335
											3,068,648
<i>Right of use assets</i>											
Right of use - plant and equipment	0	0	0	0	0	0	0	0	0	18,240	18,240
	0	0	0	0	0	0	0	0	0	18,240	18,240
											0
											0
Total acquisitions	0	0	0	0	0	5,892	250,097	2,945,752	510,364	35,740	3,747,845
											3,531,638
											4,016,926

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 & Non-Operating Expenditure Workpapers

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
4. FIXED ASSETS

(b) Disposals of Assets

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

	2021/22			2021/22			2021/22			2020/21			2020/21			2020/21			2020/21			2020/21		
	Budget	Budget	2021/22	Budget	Budget	2021/22	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
	Net Book Value	Sale Proceeds	Profit	Loss	Net Book Value	Sale Proceeds	Profit	Loss	Net Book Value	Sale Proceeds	Profit	Loss	Net Book Value	Sale Proceeds	Profit	Loss	Net Book Value	Sale Proceeds	Profit	Loss	Net Book Value	Sale Proceeds	Profit	Loss
By Program																								
Health	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Recreation and culture	7,000	7,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transport	355,000	355,000	0	0	0	0	0	0	97,001	110,909	16,408	(2,500)	137,000	137,000	0	0	0	0	0	0	0	0	0	0
Other property and services	0	0	0	0	0	0	0	0	35,362	31,363	0	(3,999)	25,000	25,000	0	0	0	0	0	0	0	0	0	0
	362,000	362,000	0	0	0	0	0	0	162,772	158,636	16,408	(20,544)	192,000	192,000	0	0	0	0	0	0	0	0	0	0
By Class																								
<u>Property, Plant and Equipment</u>																								
Plant and equipment	362,000	362,000	0	0	0	0	0	0	162,772	158,636	16,408	(20,544)	192,000	192,000	0	0	0	0	0	0	0	0	0	0
	362,000	362,000	0	0	0	0	0	0	162,772	158,636	16,408	(20,544)	192,000	192,000	0	0	0	0	0	0	0	0	0	0

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

- Detailed Operating & Non-Operating Expenditure Worksheets

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 2022
5. ASSET DEPRECIATION

By Program

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

By Class

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

2021/22 Budget	2020/21 Actual	2020/21 Budget
\$	\$	\$
104,130	106,107	105,335
9,630	9,636	19,360
2,900	2,900	2,905
33,985	33,953	33,985
97,045	96,935	90,395
616,945	616,463	622,620
1,047,680	1,073,778	1,045,475
5,690	5,682	5,690
373,407	386,094	349,865
2,291,412	2,331,548	2,275,630
33,955	33,952	39,952
442,340	502,607	502,605
7,435	7,437	23,034
406,850	406,853	380,077
857,535	831,061	857,535
14,895	14,873	14,895
74,365	74,366	74,365
272,770	272,770	200,817
45,620	45,618	45,193
112,225	110,331	112,225
4,980	4,974	4,980
14,190	14,189	7,435
4,252	12,517	12,517
2,291,412	2,331,548	2,275,630

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	30 to 50 years
Buildings - specialised	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	12 to 50 years
Infrastructure - footpaths	20 years
Infrastructure - drainage	5 to 25 years
Infrastructure - parks & ovals	5 to 75 years
Infrastructure - other	20 to 50 Years
Infrastructure - airports	50 to 50 Years
Infrastructure - sewer	5 to 50 Years
Infrastructure - solid waste	5 to 50 Years
Right of use - plant and equipment	Based on the remaining lease

AMORTISATION

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

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

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

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	2021/22			2021/22			2020/21			2020/21			2020/21			2020/21		
				Budget	Budget	Budget	Loans	New	Repayments	Principal	Actual	Actual	Loans	New	Repayments	Principal	Actual	Actual	Loans	New	Repayments
				1 July 2021	30 June 2022	30 June 2022				1 July 2021	1 July 2021	30 June 2021				1 July 2020	1 July 2020	30 June 2020			
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing	277	WATC	4.20%	91,319	0	(91,319)	0	(2,886)	0	(87,602)	178,921	91,319	0	(87,602)	0	(87,602)	178,921	91,319	0	(87,602)	0
	281	WATC	1.52%	336,264	0	(38,278)	0	(5,423)	0	(37,703)	373,967	336,264	0	(37,703)	0	(37,703)	404,000	366,297	0	(37,703)	0
	273	WATC	6.18%	109,567	0	(19,330)	0	(6,625)	0	(18,189)	127,756	109,567	0	(18,189)	0	(18,189)	127,756	109,567	0	(18,189)	0
	278	WATC	4.29%	38,120	0	(18,656)	0	(1,437)	0	(17,880)	56,000	38,120	0	(17,880)	0	(17,880)	56,000	38,121	0	(17,880)	0
Other property and services	279	WATC	4.23%	145,363	0	(18,252)	0	(5,958)	0	(17,503)	162,866	145,363	0	(17,503)	0	(17,503)	162,866	145,363	0	(17,503)	0
	280	WATC		0	0	0	0	0	0	(340,000)	0	0	0	(340,000)	0	(884)	0	0	0	0	0
				720,633	0	(185,835)	0	(22,329)	0	(518,877)	899,510	720,633	0	(518,877)	0	(28,512)	929,544	750,667	0	(178,877)	0
Self Supporting Loans	275	WATC	4.06%	21,426	0	(21,426)	0	(655)	0	(20,582)	42,008	21,426	0	(20,582)	0	(20,582)	42,008	21,426	0	(20,582)	0
	276	WATC	4.06%	9,523	0	(9,523)	0	(291)	0	(9,147)	18,670	9,523	0	(9,147)	0	(9,147)	18,670	9,523	0	(9,147)	0
	283	WATC	2.00%	0	60,000	0	60,000	0	(946)	0	60,678	0	0	0	0	0	0	0	0	0	0
				30,949	60,000	(30,949)	60,000	(946)		(29,729)	60,678	30,949	0	(29,729)	0	(29,729)	60,678	30,949	0	(29,729)	0
				751,582	60,000	(216,784)	594,798	(23,275)		(548,606)	960,188	751,582	0	(548,606)	0	(30,677)	990,222	781,616	0	(208,606)	0

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 2022
6. INFORMATION ON BORROWINGS

(b) New borrowings - 2021/22

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Ongerup Bowls Club	WATC	Debenture	5	2.0%	60,000	3,349	60,000	0
					60,000	3,349	60,000	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2021 nor is it expected to have unspent borrowing funds as at 30th June 2022.

(d) Credit Facilities

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	500,000	500,000	500,000
Bank overdraft at balance date	0	0	0
Credit card limit	10,000	10,000	10,000
Credit card balance at balance date	0	0	0
Total amount of credit unused	510,000	510,000	510,000
Loan facilities			
Loan facilities in use at balance date	594,798	751,582	781,616
Unused loan facilities at balance date	594,798	751,582	781,616

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
7. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2021		2021/22 Budget Lease New Leases		2021/22 Budget Lease outstanding Repayments 30 June 2022		2021/22 Budget Lease Interest Repayments		2020/21 Actual Lease Principal Repayments 1 July 2020		2020/21 Actual Lease New Leases		2020/21 Actual Lease Principal Repayments 1 July 2020		2020/21 Actual Lease outstanding Repayments 30 June 2021		2020/21 Budget Lease Principal Repayments 1 July 2020		2020/21 Budget Lease New Leases		2020/21 Budget Lease Principal Repayments 1 July 2020		2020/21 Budget Lease outstanding Repayments 30 June 2021		2020/21 Budget Lease Interest Repayments				
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Other property and services	01		3.5%	4	4,322	0	0	(1,634)	2,688	(30)			16,983	0	0	(12,661)	4,322	(138)	0	0	0	0	0	0	13,426	0	0	13,426	0	0	0	(386)	
	02		1.6%	4	0	18,240	18,240	(4,311)	13,929	(249)			0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	(386)		
					4,322	18,240	18,240	(5,945)	16,617	(279)			16,983	0	0	(12,661)	4,322	(138)	0	0	0	0	0	0	13,426	0	0	13,426	0	0	0	(386)	

SIGNIFICANT ACCOUNTING POLICIES

LEASES

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

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

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 2022
8. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2021/22	2021/22	2021/22	2020/21	2020/21	2020/21	2020/21	2020/21	2020/21	2020/21	2020/21
	Budget	2021/22	2021/22	Actual	Actual	Actual	Budget	Budget	Budget	Budget	2020/21
	Opening	Budget	Budget	Opening	Actual	Actual	Opening	Opening	Transfer to	Transfer	Budget
	Balance	Transfer to	Transfer (from)	Balance	Balance	Transfer (from)	Balance	Balance	Budget	(from)	Closing
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Reserves cash backed - Leave reserve	197,701	30,546	0	166,982	197,701	0	166,982	166,982	30,835	0	197,817
(b) Reserves cash backed - Plant & Equipment	733,474	123,834	(111,000)	741,293	733,474	(111,000)	741,293	741,293	103,706	(111,000)	733,999
(c) Reserves cash backed - Ongerup Effluent	47,220	10,118		37,060	47,220	0	37,060	37,060	10,185	0	47,245
(d) Reserves cash backed - Area Promotion	30,656	77		30,525	30,656	0	30,525	30,525	153	0	30,678
(e) Reserves cash backed - Swimming Pool	294,439	56,736		237,416	294,439	0	237,416	237,416	57,187	0	294,603
(f) Reserves cash backed - Land Development	193,380	483		192,554	193,380	0	192,554	192,554	963	0	193,517
(g) Reserves cash backed - Computer Replacement	53,265	5,133		48,058	53,265	0	48,058	48,058	5,240	0	53,298
(h) Reserves cash backed - Waste Disposal	250,900	627		249,827	250,900	0	249,827	249,827	1,249	0	251,076
(i) Reserves cash backed - Future Funds	205,400	514	0	144,774	205,400	(40,000)	144,773	144,773	188,393	(40,000)	293,166
(j) Reserves cash backed - Liquid Waste Facility	31,831	79		31,695	31,831	0	31,695	31,695	158	0	31,853
(k) Reserves cash backed - COVID-19	100,429	251	(62,000)	100,000	100,429	0	100,000	100,000	500	0	100,500
(l) Reserves cash backed - Airport	0	40,000	0	0	0	0	0	0	0	0	0
	2,138,695	268,398	(173,000)	1,980,184	2,138,695	(151,000)	1,980,183	1,980,183	398,569	(151,000)	2,227,752

(b) Cash Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Reserves cash backed - Leave reserve	Ongoing	to be used to fund annual and long service leave requirements.
(b) Reserves cash backed - Plant & Equipment	Ongoing	to be used for the purchase of major plant.
(c) Reserves cash backed - Ongerup Effluent	Ongoing	to be used for the maintenance of the Ongerup Effluent System.
(d) Reserves cash backed - Area Promotion	Ongoing	to be used for the promotion of the Gnowangerup Shire.
(e) Reserves cash backed - Swimming Pool	Ongoing	to be used to assist with upgrade of the Gnowangerup Swimming Pool.
(f) Reserves cash backed - Land Development	Ongoing	to be used to fund the purchase of or development of land and buildings and building renewal.
(g) Reserves cash backed - Computer Replacement	Ongoing	to be used to fund the maintenance and replacement of the administration computer system.
(h) Reserves cash backed - Waste Disposal	Ongoing	to be used to fund waste disposal in the Shire, including rehabilitation, transfer stations and post closure of sites.
(i) Reserves cash backed - Future Funds	Ongoing	to be used for contributions towards major externally grant funded projects and programs within the Shire of Gnowangerup.
(j) Reserves cash backed - Liquid Waste Facility	Ongoing	to be used for the maintenance and improvement of the Gnowangerup Liquid Waste Facility.
(k) Reserves cash backed - COVID-19	Ongoing	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) Reserves cash backed - Airport	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.

9. FEES & CHARGES REVENUE

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
General purpose funding	13,800	15,435	14,700
Law, order, public safety	4,120	6,775	4,520
Health	100	193	900
Education and welfare	11,200	11,992	11,200
Housing	94,028	91,719	94,028
Community amenities	106,274	134,471	103,118
Recreation and culture	17,800	17,979	16,200
Transport	55	55	100
Economic services	23,282	28,853	28,105
Other property and services	34,900	39,443	34,500
	305,559	346,915	307,371

10. GRANT REVENUE

By Program:

(a) Operating grants, subsidies and contributions

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Governance	0	1,000	0
General purpose funding	654,637	1,406,969	711,075
Law, order, public safety	71,567	91,721	68,290
Recreation and culture	1,102	0	3,165
Transport	169,042	171,098	149,500
	896,348	1,670,788	932,030

(b) Non-operating grants, subsidies and contributions

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Law, order, public safety	0	13,577	0
Transport	1,339,691	1,416,054	1,427,849
Economic services	246,000	0	0
Other property and services	127,187	836,123	1,100,000
	1,712,878	2,265,754	2,527,849

Total grants, subsidies and contributions	2,609,226	3,936,542	3,459,879
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SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
11. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

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

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

12. ELECTED MEMBERS REMUNERATION

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Elected member F Gaze			
President's allowance	15,529	15,315	15,315
Meeting attendance fees	16,224	16,000	16,000
Annual allowance for ICT expenses	669	674	673
Travel and accommodation expenses	3,140	926	3,140
	35,562	32,915	35,128
Elected member G Stewart			
Deputy President's allowance	3,883	3,065	3,065
Meeting attendance fees	8,112	8,000	8,000
Annual allowance for ICT expenses	669	674	673
	12,664	11,739	11,738
Elected member R House			
Meeting attendance fees	8,112	8,000	8,000
Annual allowance for ICT expenses	669	674	673
	8,781	8,674	8,673
Elected member C Thomas			
Meeting attendance fees	8,112	8,000	8,000
Annual allowance for ICT expenses	669	674	673
Travel and accommodation expenses	3,500	2,165	3,500
	12,281	10,839	12,173
Elected member S Hmeljak			
Meeting attendance fees	8,112	8,000	8,000
Annual allowance for ICT expenses	669	674	673
	8,781	8,674	8,673
Elected member K House			
Meeting attendance fees	8,112	8,000	8,000
Annual allowance for ICT expenses	669	674	673
	8,781	8,674	8,673
Elected member F Hmeljak			
Meeting attendance fees	8,112	8,000	8,000
Annual allowance for ICT expenses	669	674	673
	8,781	8,674	8,673
Elected member K O'Keefe			
Meeting attendance fees	8,112	8,000	8,000
Annual allowance for ICT expenses	669	674	673
	8,781	8,674	8,673
Elected member M Creagh			
Meeting attendance fees	8,112	8,000	8,000
Annual allowance for ICT expenses	669	674	673
	8,781	8,674	8,673
Total Elected Member Remuneration	113,193	107,533	111,080
President's allowance	15,529	15,315	15,315
Deputy President's allowance	3,883	3,065	3,065
Meeting attendance fees	81,120	80,000	80,000
Annual allowance for ICT expenses	6,021	6,062	6,060
Travel and accommodation expenses	6,640	3,091	6,640
	113,193	107,533	111,080

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
13. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments			
- Reserve funds	5,398	8,512	9,900
- Other funds	6,946	10,349	10,000
Other interest revenue (refer note 1b)	25,111	39,963	26,438
	37,455	58,824	46,338

(b) Other revenue

Reimbursements and recoveries	38,718	100,716	38,281
Other	33,916	70,276	46,575
	72,634	170,992	84,856

The net result includes as expenses

(c) Auditors remuneration

Audit services	28,750	25,680	45,000
Other services	0	0	1,250
	28,750	25,680	46,250

(d) Interest expenses (finance costs)

Borrowings (refer Note 6(a))	23,275	30,677	31,452
Interest expense on lease liabilities	279	138	386
	23,554	30,815	31,838

(e) Write offs

General rate	50	15	50
	50	15	50

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

15. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2021/22.

It is not anticipated the Shire will be party to any joint venture arrangements during 2021/22.

SIGNIFICANT ACCOUNTING POLICIES
INTERESTS IN JOINT ARRANGEMENTS

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

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

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

17. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

GOODS AND SERVICES TAX (GST)

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

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

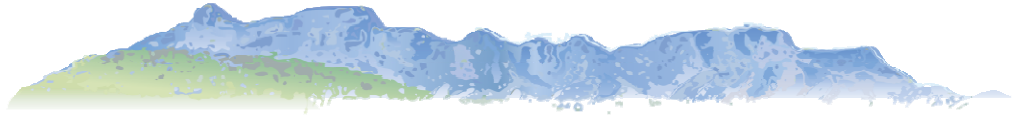
COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

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

Heart of the Stirlings



SHIRE OF GNOWANGERUP

SHIRE OF GNOWANGERUP

**DETAILED OPERATING
&
NON-OPERATING SCHEDULES**

2021 - 2022

Shire of Gnowangerup

		PREVIOUS YEAR BUDGET 2020-21		CURRENT YEAR PERIOD 12 30 June 2021		ADOPTED BUDGET 2021-22	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure
G/L	JOB						
Proceeds Sale of Assets							
40095	Sale of DCEO Vehicle GN001	(\$25,000)	\$0	(\$31,364)	\$0	\$0	\$0
40295	Sale of Utility GN0051	\$0	\$0	\$0	\$0	(\$20,000)	\$0
40115	Sale of Doctor Vehicle GN006	(\$20,000)	\$0	(\$16,364)	\$0	\$0	\$0
40155	Sale of Utility (GN.0036)	\$0	\$0	\$0	\$0	(\$20,000)	\$0
40175	Sale of Mower GN0029	(\$5,000)	\$0	\$0	\$0	(\$5,000)	\$0
New	Sale of Mower GN0034	(\$2,000)	\$0	\$0	\$0	(\$2,000)	\$0
New	Sale of Mower GN.10718	(\$3,000)	\$0	\$0	\$0	\$0	\$0
New	Sale of Side Tipper GN.0050	\$0	\$0	\$0	\$0	(\$40,000)	\$0
New	Sale of Side Tipper GN.17003	(\$40,000)	\$0	\$0	\$0	(\$40,000)	\$0
New	Sale of Dolly GN.170002	(\$10,000)	\$0	\$0	\$0	(\$10,000)	\$0
New	Sale of Dolly GN.17067	\$0	\$0	\$0	\$0	(\$10,000)	\$0
New	Sale of Multi Roller GN.0030	(\$10,000)	\$0	\$0	\$0	\$0	\$0
40145	Sale of Utility (GN0048)	\$0	\$0	\$0	\$0	(\$15,000)	\$0
40165	Sale of Utility (GN0028)	(\$20,000)	\$0	(\$27,273)	\$0	\$0	\$0
40505	Sale of Utility GN.037	\$0	\$0	\$0	\$0	(\$20,000)	\$0
40355	Sale of Vehicle Manager Works GN.0004	\$0	\$0	\$0	\$0	(\$30,000)	\$0
40275	Sale of Utility GN.010	(\$20,000)	\$0	(\$29,090)	\$0	\$0	\$0
40025	Sale of Utility GN.003	(\$17,000)	\$0	(\$27,273)	\$0	\$0	\$0
40035	Sale of Utility GN.0046	(\$20,000)	\$0	(\$27,273)	\$0	\$0	\$0
New	Sale of Grader GN.015	\$0	\$0	\$0	\$0	(\$150,000)	\$0
23015	Proceeds - Sale of Land	\$0	\$0	\$0	\$0	\$0	\$0
PROCEEDS FROM SALE OF ASSETS		(\$192,000)	\$0	(\$158,636)	\$0	(\$362,000)	\$0
Written Down Value							
Written Down Value - Works Plant		\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - WDV ON DISPOSAL OF ASSET		\$0	\$0	\$0	\$0	\$0	\$0
Total - GAIN/LOSS ON DISPOSAL OF ASSET		(\$192,000)	\$0	(\$158,636)	\$0	(\$362,000)	\$0
Total - OPERATING STATEMENT		(\$192,000)	\$0	(\$158,636)	\$0	(\$362,000)	\$0

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		PREVIOUS YEAR		CURRENT YEAR		ADOPTED BUDGET	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		BUDGET		PERIOD 12		2021-22	
G/L	JOB	2020-21		30 June 2021			
		Income	Expenditure	Income	Expenditure	Income	Expenditure
RATES							
OPERATING EXPENDITURE							
01012	Administration Activity Costs	\$0	\$50,919	\$0	\$43,543	\$0	\$47,656
01032	Notice Printing & Stationary	\$0	\$7,270	\$0	\$2,239	\$0	\$5,000
01042	Advertising & Promotion	\$0	\$2,000	\$0	\$2,000	\$0	\$2,000
01052	Collection Costs	\$0	\$5,000	\$0	\$0	\$0	\$5,000
01062	Valuation Charges	\$0	\$8,850	\$0	\$8,275	\$0	\$8,850
01072	Search Costs	\$0	\$500	\$0	\$0	\$0	\$500
01082	Rates Written Off	\$0	\$50	\$0	\$15	\$0	\$50
01092	Specified Area Rate Costs	\$0	\$31,893	\$0	\$31,894	\$0	\$31,893
01122	RATES - DOUBTFUL DEBTS EXPENSE	\$0	\$0	\$0	(\$32,409)	\$0	\$0
Sub Total - GENERAL RATES OP EXP		\$0	\$106,482	\$0	\$55,556	\$0	\$100,949
OPERATING INCOME							
01003	Rates Income	(\$3,882,678)	\$0	(\$3,889,769)	\$0	(\$3,976,731)	\$0
01013	Ex Gratia Rates Contribution	(\$35,295)	\$0	(\$35,295)	\$0	(\$36,353)	\$0
01053	Admin Fee Rate Instalments	(\$5,000)	\$0	(\$4,900)	\$0	(\$4,500)	\$0
01043	Interest On Rates Instalments	(\$11,500)	\$0	(\$12,588)	\$0	(\$11,500)	\$0
01033	Non Payment Penalty	(\$13,000)	\$0	(\$26,764)	\$0	(\$13,000)	\$0
01023	Pensioner Deferred Rate Interest	(\$1,938)	\$0	(\$611)	\$0	(\$611)	\$0
01063	Rate Enquiries	(\$5,700)	\$0	(\$6,535)	\$0	(\$5,300)	\$0
01073	ESL Administration Fees	(\$4,000)	\$0	(\$4,000)	\$0	(\$4,000)	\$0
01083	Back Rates Raised	\$0	\$0	(\$33)	\$0	\$0	\$0
01093	Sundry Charges	\$0	\$0	(\$182)	\$0	\$0	\$0
01103	Legal Charges Reimbursed	(\$5,000)	\$0	\$0	\$0	\$0	\$0
01113	Specified Area Rate - Gnp	(\$29,934)	\$0	(\$30,052)	\$0	(\$29,872)	\$0
01143	Specified Area Rate - Borden	(\$10,100)	\$0	(\$10,101)	\$0	(\$10,157)	\$0
Sub Total - GENERAL RATES OP INC		(\$4,004,145)	\$0	(\$4,020,829)	\$0	(\$4,092,024)	\$0
Total - GENERAL RATES		(\$4,004,145)	\$106,482	(\$4,020,829)	\$55,556	(\$4,092,024)	\$100,949

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		PREVIOUS YEAR BUDGET 2020-21		CURRENT YEAR PERIOD 12 30 June 2021		ADOPTED BUDGET 2021-22	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure
G/L	JOB						
OTHER GENERAL PURPOSE FUNDING							
OPERATING EXPENDITURE							
02042	Bank Fees	\$0	\$5,500	\$0	\$5,043	\$0	\$5,500
02052	Rates Waiver	\$0	\$480	\$0	\$471	\$0	\$480
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/I		\$0	\$5,980	\$0	\$5,514	\$0	\$5,980
OPERATING INCOME							
02003	WA Local Govt Grants Commission - General Purpose	(\$400,575)	\$0	(\$789,493)	\$0	(\$381,697)	\$0
02013	WA Local Govt Grants Commission - Untied Roads Grant	(\$310,500)	\$0	(\$617,476)	\$0	(\$272,940)	\$0
02023	Self Supporting Loan Interest	\$0	\$0	\$0	\$0	\$0	\$0
02033	Interest on Investments	(\$10,000)	\$0	(\$6,115)	\$0	(\$6,000)	\$0
02043	Interest on Reserve Fund	(\$9,900)	\$0	(\$8,512)	\$0	(\$5,398)	\$0
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/I		(\$730,975)	\$0	(\$1,421,597)	\$0	(\$666,035)	\$0
Total - OTHER GENERAL PURPOSE FUNDING		(\$730,975)	\$5,980	(\$1,421,597)	\$5,514	(\$666,035)	\$5,980
Total - GENERAL PURPOSE FUNDING		(\$4,735,120)	\$112,462	(\$5,442,426)	\$61,069	(\$4,758,059)	\$106,929

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Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		PREVIOUS YEAR BUDGET 2020-21		CURRENT YEAR PERIOD 12 30 June 2021		ADOPTED BUDGET 2021-22	
		Income Expenditure		Income Expenditure		Income Expenditure	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
G/L	JOB						
MEMBERS OF COUNCIL							
OPERATING EXPENDITURE							
03002	Strategy & Governance Unit Costs	\$0	\$34,928	\$0	\$37,618	\$0	\$34,982
03032	Members Travelling	\$0	\$6,640	\$0	\$3,091	\$0	\$6,640
03042	Conference Expenses	\$0	\$8,000	\$0	\$0	\$0	\$6,600
03052	Election Expenses	\$0	\$6,450	\$0	\$5,052	\$0	\$26,380
03062	Members Allowances	\$0	\$98,380	\$0	\$98,380	\$0	\$100,532
03072	Telecommunication Allowance	\$0	\$6,060	\$0	\$6,062	\$0	\$6,021
03082	Refreshments & Receptions	\$0	\$26,000	\$0	\$14,552	\$0	\$17,500
03102	Members Insurance	\$0	\$8,099	\$0	\$8,097	\$0	\$8,463
03112	Consultants Expenses	\$0	\$6,000	\$0	\$0	\$0	\$6,000
03122	Subscriptions	\$0	\$19,615	\$0	\$18,529	\$0	\$19,515
03132	Other Member Related Costs	\$0	\$1,500	\$0	\$1,168	\$0	\$1,500
03142	Donations & Grants	\$0	\$66,251	\$0	\$70,251	\$0	\$104,732

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Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		PREVIOUS YEAR BUDGET 2020-21		CURRENT YEAR PERIOD 12 30 June 2021		ADOPTED BUDGET 2021-22	
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure
03152	Publications & Legislation	\$0	\$500	\$0	\$180	\$0	\$500
03162	Training Programs	\$0	\$4,000	\$0	\$0	\$0	\$4,000
03172	Project/Development Funds	\$0	\$8,500	\$0	\$4,263	\$0	\$8,000
03202	Administration Activity Costs	\$0	\$78,149	\$0	\$64,313	\$0	\$81,655
Sub Total - MEMBERS OF COUNCIL OP/EXP		\$0	\$379,072	\$0	\$331,556	\$0	\$433,020
OPERATING INCOME							
03003	Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0
3023	Sale of Scrap	\$0	\$0	(\$45)	\$0	\$0	\$0
Sub Total - MEMBERS OF COUNCIL OP/INC		\$0	\$0	(\$45)	\$0	\$0	\$0
Total - MEMBERS OF COUNCIL		\$0	\$379,072	(\$45)	\$331,556	\$0	\$433,020

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		PREVIOUS YEAR		CURRENT YEAR		ADOPTED BUDGET	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		BUDGET		PERIOD 12		2021-22	
G/L	JOB	2020-21		30 June 2021			
		Income	Expenditure	Income	Expenditure	Income	Expenditure
GOVERNANCE							
OPERATING EXPENDITURE							
04002	Strategy & Governance Costs	\$0	\$304,958	\$0	\$324,864	\$0	\$305,306
04012	Corporate & Community Costs	\$0	\$4,000	\$0	\$0	\$0	\$0
04032	Public Relations	\$0	\$8,500	\$0	\$6,500	\$0	\$8,500
04042	Shire Website	\$0	\$28,248	\$0	\$29,799	\$0	\$7,498
04052	Civic Receptions & Events	\$0	\$12,351	\$0	\$11,942	\$0	\$13,325
04062	Refreshments	\$0	\$2,000	\$0	\$1,044	\$0	\$2,000
04072	Minor Furniture & Equipment	\$0	\$2,000	\$0	\$2,294	\$0	\$2,000
04082	Legal Costs	\$0	\$20,210	\$0	\$0	\$0	\$10,000
04092	Audit Fees	\$0	\$46,250	\$0	\$25,680	\$0	\$28,750
04102	Advertising	\$0	\$10,000	\$0	\$9,526	\$0	\$10,000
04112	Minor Admin Expenses	\$0	\$1,000	\$0	\$498	\$0	\$1,000
04192	Valuation Costs	\$0	\$16,000	\$0	\$11,400	\$0	\$0
Sub Total - GOVERNANCE - GENERAL OP/EXP		\$0	\$455,517	\$0	\$423,546	\$0	\$388,379
OPERATING INCOME							
04023	Grants Revenue	\$0	\$0	(\$1,000)	\$0	\$0	\$0
Sub Total - GOVERNANCE - GENERAL OP/INC		\$0	\$0	(\$3,234)	\$0	\$0	\$0
Total - GOVERNANCE - GENERAL		\$0	\$455,517	(\$3,234)	\$423,546	\$0	\$388,379
Total - GOVERNANCE		\$0	\$834,589	(\$3,279)	\$755,102	\$0	\$821,399

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		PREVIOUS YEAR BUDGET 2020-21		CURRENT YEAR PERIOD 12 30 June 2021		ADOPTED BUDGET 2021-22	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme							
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure
LAW, ORDER AND PUBLIC SAFETY							
FIRE PREVENTION							
OPERATING EXPENDITURE							
05032	Bushfire Insurance	\$0	\$22,367	\$0	\$21,413	\$0	\$25,530
05042	Advertising/Printing/Other Expenses	\$0	\$11,835	\$0	\$1,698	\$0	\$3,900
05062	Fire Vehicles - Operations	\$0	\$3,000	\$0	\$3,185	\$0	\$10,767
05092	Bushfire Depreciation	\$0	\$87,805	\$0	\$88,799	\$0	\$86,830
05122	Base Operators Allowance	\$0	\$800	\$0	\$800	\$0	\$800
05182	Gnp BFB Expenses	\$0	\$5,712	\$0	\$12,992	\$0	\$6,650
05192	Borden BFB Expenses	\$0	\$5,712	\$0	\$12,599	\$0	\$6,650
05202	Ongerup BFB Expenses	\$0	\$5,712	\$0	\$5,163	\$0	\$6,650
05212	Fire Break Inspection Costs	\$0	\$5,000	\$0	\$8,000	\$0	\$3,500
05222	Fire Fighting Expenses	\$0	\$1,600	\$0	\$0	\$0	\$1,600
Sub Total - FIRE PREVENTION OP/EXP		\$0	\$149,543	\$0	\$154,648	\$0	\$152,877
OPERATING INCOME							
05003	DFES BFB Grant	(\$47,301)	\$0	(\$55,275)	\$0	(\$48,977)	\$0
05023	Fines & Penalties	\$0	\$0	\$0	\$0	\$0	\$0
05043	Reimbursements & Donations	\$0	\$0	(\$7,500)	\$0	\$0	\$0
Sub Total - FIRE PREVENTION OP/INC		(\$47,301)	\$0	(\$76,352)	\$0	(\$48,977)	\$0
Total - FIRE PREVENTION		(\$47,301)	\$149,543	(\$76,352)	\$154,648	(\$48,977)	\$152,877

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G/L JOB		PREVIOUS YEAR		CURRENT YEAR		ADOPTED BUDGET	
		BUDGET		PERIOD 12		2021-22	
		2020-21		30 June 2021			
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure
ANIMAL CONTROL							
OPERATING EXPENDITURE							
06032	Ranger Services Expenses	\$0	\$45,550	\$0	\$40,292	\$0	\$45,940
06042	Other Animal Control Expenses	\$0	\$3,650	\$0	\$1,037	\$0	\$2,595
06072	Admin Allocations	\$0	\$46,165	\$0	\$39,239	\$0	\$45,878
06092	Animal Welfare in Emergencies	\$0	\$0	\$0	\$5,000	\$0	\$0
Sub Total - ANIMAL CONTROL OP/EXP		\$0	\$95,365	\$0	\$85,568	\$0	\$94,413
OPERATING INCOME							
06003	Fines & Penalties	(\$120)	\$0	(\$1,602)	\$0	(\$120)	\$0
06013	Dog Registration Fees	(\$3,900)	\$0	(\$4,839)	\$0	(\$3,900)	\$0
06023	Dog Pound Fees	(\$500)	\$0	(\$334)	\$0	(\$100)	\$0
06073	Animal Welfare in Emergencies	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - ANIMAL CONTROL OP/INC		(\$4,520)	\$0	(\$11,775)	\$0	(\$4,120)	\$0
Total - ANIMAL CONTROL		(\$4,520)	\$95,365	(\$11,775)	\$85,568	(\$4,120)	\$94,413

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G/L JOB		PREVIOUS YEAR		CURRENT YEAR		ADOPTED BUDGET	
		BUDGET		PERIOD 12		2021-22	
		2020-21		30 June 2021			
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure
OTHER LAW ORDER & PUBLIC SAFETY							
OPERATING EXPENDITURE							
07012	Corporate & Community Costs	\$0	\$42,229	\$0	\$31,608	\$0	\$41,713
07052	Emergency Vehicle Maintenance	\$0	\$31,445	\$0	\$23,079	\$0	\$20,000
07082	SES Emergency Building Operation	\$0	\$5,480	\$0	\$1,379	\$0	\$5,558
07092	Gnp SES Depreciation	\$0	\$17,530	\$0	\$17,308	\$0	\$17,300
07112	SES Expenditure	\$0	\$16,771	\$0	\$26,720	\$0	\$17,034
07132	SMS Register Expenses	\$0	\$6,560	\$0	\$7,194	\$0	\$6,000
07142	Kerbside Numbering	\$0	\$778	\$0	\$0	\$0	\$250
07152	Emergency Management Expenses	\$0	\$7,145	\$0	\$2,969	\$0	\$7,000
07192	CCTV Maintenance	\$0	\$4,226	\$0	\$0	\$0	\$2,745
07202	CESM Expenses Contribution	\$0	\$19,080	\$0	\$14,910	\$0	\$19,080
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP		\$0	\$151,244	\$0	\$125,168	\$0	\$136,678
OPERATING INCOME							
07003	Emergency Grant Income	(\$20,989)	\$0	(\$23,404)	\$0	(\$22,590)	\$0
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP		(\$20,989)	\$0	(\$40,898)	\$0	(\$22,590)	\$0
Total - OTHER LAW ORDER PUBLIC SAFETY		(\$20,989)	\$151,244	(\$40,898)	\$125,168	(\$22,590)	\$136,678
Total - LAW ORDER & PUBLIC SAFETY		(\$72,810)	\$396,152	(\$129,025)	\$365,384	(\$75,687)	\$383,968

Shire of Gnowangerup

G/L JOB		PREVIOUS YEAR		CURRENT YEAR		ADOPTED BUDGET	
		BUDGET		PERIOD 12		2021-22	
		2020-21		30 June 2021			
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure
HEALTH ADMINISTRATION & INSPECTION							
OPERATING EXPENDITURE							
11012	Infrastructure Unit Costs	\$0	\$5,024	\$0	\$5,104	\$0	\$5,024
11032	Analytical Costs	\$0	\$1,500	\$0	\$387	\$0	\$1,000
11042	Other Health Costs	\$0	\$2,100	\$0	\$1,691	\$0	\$2,100
11062	EHO Salary	\$0	\$79,379	\$0	\$56,456	\$0	\$58,240
11072	EHO Superannuation	\$0	\$10,779	\$0	\$3,964	\$0	\$10,995
11082	Insurances	\$0	\$1,910	\$0	\$1,910	\$0	\$1,890
Sub Total - HEALTH ADMIN & INSPECTION OP/EXP		\$0	\$100,692	\$0	\$75,374	\$0	\$79,249
OPERATING INCOME							
11003	Health Act Licences	(\$900)	\$0	(\$193)	\$0	(\$100)	\$0
Sub Total - HEALTH ADMIN & INSPECTION OP/INC		(\$900)	\$0	(\$193)	\$0	(\$100)	\$0
Total - HEALTH ADMIN & INSPECTION		(\$900)	\$100,692	(\$193)	\$75,374	(\$100)	\$79,249
PREVENTIVE SERVICES- PEST CONTROL							
OPERATING EXPENDITURE							
12032	Mosquito Control	\$0	\$6,504	\$0	\$16,612	\$0	\$20,225
Sub Total - PEST CONTROL OP/EXP		\$0	\$6,504	\$0	\$16,612	\$0	\$20,225
OPERATING INCOME							
Sub Total - PEST CONTROL OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - PEST CONTROL		\$0	\$6,504	\$0	\$16,612	\$0	\$20,225

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		PREVIOUS YEAR BUDGET 2020-21		CURRENT YEAR PERIOD 12 30 June 2021		ADOPTED BUDGET 2021-22	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme							
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure
PREVENTIVE SERVICES - OTHER							
OPERATING EXPENDITURE							
14002	Strategy & Governance Unit Costs	\$0	\$22,439	\$0	\$23,126	\$0	\$22,408
14032	25 McDonald St Building Maintenance	\$0	\$17,847	\$0	\$10,022	\$0	\$14,501
14052	Medical Centre Building Maintenance	\$0	\$8,000	\$0	\$4,762	\$0	\$9,113
14062	Medical Centre Building Operations	\$0	\$23,128	\$0	\$12,073	\$0	\$12,579
14112	Doctor Vehicle Expenses	\$0	\$5,105	\$0	\$4,452	\$0	\$4,000
14132	Surgery IT Costs	\$0	\$2,700	\$0	\$1,769	\$0	\$2,800
14152	Medical Equipment	\$0	\$3,575	\$0	\$3,310	\$0	\$2,000
14162	Other Surgery Costs	\$0	\$510	\$0	\$453	\$0	\$500
14182	Practice Incentive Costs	\$0	\$132,000	\$0	\$132,000	\$0	\$132,000
Sub Total - PREVENTIVE SRVS - OP/EXP		\$0	\$215,303	\$0	\$191,967	\$0	\$199,901
OPERATING INCOME							
14013	Reimbursements	(\$300)	\$0	(\$287)	\$0	(\$250)	\$0
Sub Total - PREVENTIVE SRVS - OP/INC		(\$300)	\$0	(\$287)	\$0	(\$250)	\$0
Total - PREVENTIVE SERVICES		(\$300)	\$215,303	(\$287)	\$191,967	(\$250)	\$199,901
Total - HEALTH		(\$1,200)	\$322,499	(\$480)	\$283,953	(\$350)	\$299,375

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G/L JOB		PREVIOUS YEAR BUDGET 2020-21		CURRENT YEAR PERIOD 12 30 June 2021		ADOPTED BUDGET 2021-22	
		Income Expenditure		Income Expenditure		Income Expenditure	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
OTHER EDUCATION							
OPERATING EXPENDITURE							
16032	School Mowing Contract	\$0	\$10,073	\$0	\$10,538	\$0	\$9,683
16052	Corporate & Community Costs	\$0	\$1,186	\$0	\$888	\$0	\$1,172
Sub Total - OTHER EDUCATION OP/EXP		\$0	\$11,259	\$0	\$11,426	\$0	\$10,855
OPERATING INCOME							
16003	School Mowing Contract Income	(\$11,200)	\$0	(\$11,992)	\$0	(\$11,200)	\$0
Sub Total - OTHER EDUCATION OP/INC		(\$11,200)	\$0	(\$11,992)	\$0	(\$11,200)	\$0
Total - OTHER EDUCATION		(\$11,200)	\$11,259	(\$11,992)	\$11,426	(\$11,200)	\$10,855
CARE OF FAMILIES AND CHILDREN							
OPERATING EXPENDITURE							
17022	Old Kindy Building Maintenance	\$0	\$14,743	\$0	\$6,037	\$0	\$4,749
17082	Corporate & Community Costs	\$0	\$14,361	\$0	\$10,750	\$0	\$14,185
Sub Total - CARE OF FAMILIES AND CHILDREN OP/EX		\$0	\$29,104	\$0	\$16,787	\$0	\$18,934
OPERATING INCOME							
17003	Rental Income - Family Centre	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CARE OF FAMILIES AND CHILDREN OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - CARE OF FAMILIES AND CHILDREN		\$0	\$29,104	\$0	\$16,787	\$0	\$18,934
Total - EDUCATION & WELFARE		(\$11,200)	\$40,363	(\$11,992)	\$28,213	(\$11,200)	\$29,789

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G/L JOB		PREVIOUS YEAR		CURRENT YEAR		ADOPTED BUDGET	
		BUDGET		PERIOD 12		2021-22	
		2020-21		30 June 2021			
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure
STAFF HOUSING							
OPERATING EXPENDITURE							
23152	2 CECIL STREET - BUILDING OPERATION	\$0	\$5,381	\$0	\$5,560	\$0	\$5,371
23162	2 CECIL STREET - BUILDING MAINTENANCE	\$0	\$5,475	\$0	\$1,901	\$0	\$5,050
23172	4 Grocock Street Building Maintenance	\$0	\$15,703	\$0	\$9,465	\$0	\$13,815
23182	4 Grocock Street Building Operation	\$0	\$13,602	\$0	\$12,866	\$0	\$13,197
23202	3396 Broomehill-Gnp Rd Building Operations	\$0	\$0	\$0	\$77	\$0	\$0
23212	25 McDonald St Building Maintenance	\$0	\$8,333	\$0	(\$26)	\$0	\$4,115
23222	25 McDonald St Building Operation	\$0	\$9,514	\$0	\$10,538	\$0	\$10,386
23072	20 McDonald Street - Building Operation	\$0	\$10,185	\$0	\$12,209	\$0	\$12,991

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Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		PREVIOUS YEAR		CURRENT YEAR		ADOPTED BUDGET	
		BUDGET		PERIOD 12		2021-22	
		2020-21		30 June 2021			
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure
23142	20 McDonald Street - Building Maintenance	\$0	\$15,197	\$0	\$16,286	\$0	\$14,362
23252	Lot 271A Quinn St - Building Maintenance	\$0	\$3,627	\$0	\$4,164	\$0	\$7,542
23262	LOT 271 QUINN STREET - BUILDING OPERATIONS	\$0	\$4,600	\$0	\$3,929	\$0	\$4,804
23272	Lot 271B Quinn St - Building Maintenance	\$0	\$3,627	\$0	\$3,661	\$0	\$6,330
23282	LOT 271B QUINN ST (FACING WHITEHEAD) - OPERATING	\$0	\$4,600	\$0	\$3,856	\$0	\$3,129
23232	Less Housing Allocation to Other Programs	\$0	(\$83,389)	\$0	(\$82,523)	\$0	(\$101,092)
	Sub Total - STAFF HOUSING OP/EXP	\$0	\$16,453	\$0	\$1,963	\$0	\$0
	OPERATING INCOME						
23043	Commonwealth Grants	\$0	\$0	\$0	\$0	\$0	\$0
	Sub Total - STAFF HOUSING OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
	Total - STAFF HOUSING	\$0	\$16,453	\$0	\$1,963	\$0	\$0

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		PREVIOUS YEAR BUDGET 2020-21		CURRENT YEAR PERIOD 12 30 June 2021		ADOPTED BUDGET 2021-22	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme							
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure
HOUSING OTHER							
OPERATING EXPENDITURE							
23002	Housing Admin Costs	\$0	\$14,691	\$0	\$10,996	\$0	\$14,510
23102	Lot 61 Corbett St - Building operations	\$0	\$11,579	\$0	\$11,140	\$0	\$9,459
23112	Lot 61 Corbett St - Building Maintenance	\$0	\$3,007	\$0	\$2,064	\$0	\$2,665
23122	Lot 191 Corbett St - Building operations	\$0	\$11,593	\$0	\$11,247	\$0	\$9,533
23132	Lot 191 Corbett St - Building Maintenance	\$0	\$3,007	\$0	\$441	\$0	\$1,335
23242	Interest on Staff Housing & Well Aged Housing Loan 281	\$0	\$8,758	\$0	\$8,541	\$0	\$7,917
Sub Total - HOUSING OTHER OP/EXP		\$0	\$52,634	\$0	\$44,429	\$0	\$45,419
OPERATING INCOME							
23013	Reimbursements	(\$96,028)	\$0	(\$91,991)	\$0	(\$94,028)	\$0
Sub Total - HOUSING OTHER OP/INC		(\$96,028)	\$0	(\$91,991)	\$0	(\$94,028)	\$0
Total - HOUSING OTHER		(\$96,028)	\$52,634	(\$91,991)	\$44,429	(\$94,028)	\$45,419
Total - HOUSING		(\$96,028)	\$69,087	(\$91,991)	\$46,393	(\$94,028)	\$45,419

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Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		PREVIOUS YEAR BUDGET 2020-21		CURRENT YEAR PERIOD 12 30 June 2021		ADOPTED BUDGET 2021-22	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
G/L	JOB						
SANITATION - HOUSEHOLD REFUSE							
OPERATING EXPENDITURE							
24022	Refuse Collection	\$0	\$48,762	\$0	\$42,072	\$0	\$43,352
24032	Refuse Site Management			\$0	\$93,486		
24032	TM02 Gnowangerup Refuse Site	\$0	\$45,849	\$0	\$0	\$0	\$57,710
24032	TM03 Ongerup Refuse Site	\$0	\$30,929	\$0	\$0	\$0	\$36,999
24032	TM04 Borden Refuse Site	\$0	\$29,256	\$0	\$0	\$0	\$16,640
24052	Recycling Domestic & Commercial	\$0	\$45,800	\$0	\$43,657	\$0	\$46,146
Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXF		\$0	\$200,596	\$0	\$179,215	\$0	\$200,847
OPERATING INCOME							
24003	Refuse Collection Charges	(\$45,384)	\$0	(\$46,045)	\$0	(\$45,080)	\$0
24013	Waste Avoidance & Resource Recovery Fees	(\$131,600)	\$0	(\$132,000)	\$0	(\$131,800)	\$0
24053	Refuse Replacement Cards	\$0	\$0	(\$21)	\$0	\$0	\$0
24063	Asbestos/Rubbish Disposal	\$0	\$0	(\$20,669)	\$0	\$0	\$0
24073	Recycling Income	(\$42,394)	\$0	(\$42,676)	\$0	(\$45,854)	\$0
24093	Government Grants	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - SANITATION H/HOLD REFUSE OP/INC		(\$219,378)	\$0	(\$241,411)	\$0	(\$222,734)	\$0
Total - SANITATION HOUSEHOLD REFUSE		(\$219,378)	\$200,596	(\$241,411)	\$179,215	(\$222,734)	\$200,847

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		PREVIOUS YEAR BUDGET 2020-21		CURRENT YEAR PERIOD 12 30 June 2021		ADOPTED BUDGET 2021-22	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme							
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure
SANITATION OTHER							
OPERATING EXPENDITURE							
25002	Drum Muster	\$0	\$610	\$0	\$4,457	\$0	\$1,098
25012	Refuse Collection From Streets Works Dept	\$0	\$20,480	\$0	\$29,236	\$0	\$29,420
25022	Oil Disposal (Wren Oil)	\$0	\$1,366	\$0	\$30	\$0	\$260
Sub Total - SANITATION OTHER OP/EXP		\$0	\$22,456	\$0	\$33,723	\$0	\$30,778
OPERATING INCOME							
25003	Drum Muster & Oil Collection	\$0	\$0	(\$4,107)	\$0	(\$200)	\$0
Sub Total - SANITATION OTHER OP/INC		\$0	\$0	(\$4,107)	\$0	(\$200)	\$0
Total - SANITATION OTHER		\$0	\$22,456	(\$4,107)	\$33,723	(\$200)	\$30,778

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Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		PREVIOUS YEAR BUDGET 2020-21		CURRENT YEAR PERIOD 12 30 June 2021		ADOPTED BUDGET 2021-22	
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure
EFFLUENT DRAINAGE SYSTEM							
OPERATING EXPENDITURE							
26022	Septic Tank Cleaning	\$0	\$10,540	\$0	\$7,358	\$0	\$7,690
26032	Grease Trap Cleaning	\$0	\$5,000	\$0	\$4,625	\$0	\$4,646
26042	Ongerup Effluent Maintenance	\$0	\$23,970	\$0	\$13,583	\$0	\$25,871
26072	Ongerup Effluent operations	\$0	\$0	\$0	\$9,998	\$0	\$8,000
Sub Total - SEWERAGE OP/EXP		\$0	\$39,510	\$0	\$35,564	\$0	\$46,207
OPERATING INCOME							
26023	Septic Tank Cleaning	(\$8,000)	\$0	(\$8,302)	\$0	(\$8,000)	\$0
26033	Grease Trap Cleaning	(\$1,800)	\$0	(\$2,104)	\$0	(\$1,800)	\$0
26043	Ongerup Sewerage Specified Area Rate	(\$35,908)	\$0	(\$36,805)	\$0	(\$38,280)	\$0
26063	Septic Waste Receival - Gnp Ponds	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - SEWERAGE OP/INC		(\$45,708)	\$0	(\$47,446)	\$0	(\$48,080)	\$0
Total - SEWERAGE		(\$45,708)	\$39,510	(\$47,446)	\$35,564	(\$48,080)	\$46,207

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		PREVIOUS YEAR		CURRENT YEAR		ADOPTED BUDGET	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		BUDGET 2020-21		PERIOD 12 30 June 2021		2021-22	
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure
PROTECTION OF THE ENVIRONMENT							
OPERATING EXPENDITURE							
28022		\$0	\$530	\$0	\$494	\$0	\$530
28032	Y01	\$0	\$77,168	\$0	\$76,907	\$0	\$77,702
28042		\$0	\$15,000	\$0	\$62,644	\$0	\$1,300
Sub Total - PROTECTION OF THE ENVIRONMENT OPE		\$0	\$92,698	\$0	\$140,044	\$0	\$79,532
OPERATING INCOME							
28003		(\$6,484)	\$0	(\$6,315)	\$0	(\$7,013)	\$0
28023		\$0	\$0	(\$110)	\$0	\$0	\$0
28043				(\$42,190)	\$0	\$0	\$0
Sub Total - PROTECTION OF THE ENVIRONMENT OPI		(\$6,484)	\$0	(\$48,615)	\$0	(\$7,013)	\$0
Total - PROTECTION OF THE ENVIRONMENT		(\$6,484)	\$92,698	(\$48,615)	\$140,044	(\$7,013)	\$79,532

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Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		PREVIOUS YEAR BUDGET 2020-21		CURRENT YEAR PERIOD 12 30 June 2021		ADOPTED BUDGET 2021-22	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
G/L	JOB						
TOWN PLANNING & REGIONAL DEVELOPMENT							
OPERATING EXPENDITURE							
29022	Town Planning Consultants	\$0	\$15,000	\$0	\$0	\$0	\$18,000
29032	Town Planning Scheme No. 2	\$0	\$9,500	\$0	\$74	\$0	\$9,500
29072	Land Development	\$0	\$11,138	\$0	\$8,710	\$0	\$11,118
29102	Town Planning Salaries	\$0	\$73,364	\$0	\$42,089	\$0	\$74,572
29112	Town Planning Insurances	\$0	\$1,980	\$0	\$1,981	\$0	\$2,013
29122	Town Planning Superannuation	\$0	\$10,116	\$0	\$3,404	\$0	\$8,691
Sub Total - TOWN PLAN & REG DEV OP/EXP		\$0	\$121,098	\$0	\$56,258	\$0	\$123,894
OPERATING INCOME							
29023	Planning Applications/ Approval Fees	(\$1,340)	\$0	(\$4,032)	\$0	(\$1,340)	\$0
Sub Total - TOWN PLAN & REG DEV OP/INC		(\$1,340)	\$0	(\$4,032)	\$0	(\$1,340)	\$0
Total - TOWN PLANNING & REGIONAL DEVELOPMENT		(\$1,340)	\$121,098	(\$4,032)	\$56,258	(\$1,340)	\$123,894

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		PREVIOUS YEAR		CURRENT YEAR		ADOPTED BUDGET	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		BUDGET 2020-21		PERIOD 12 30 June 2021		2021-22	
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure
OTHER COMMUNITY AMENITIES							
OPERATING EXPENDITURE							
30002	Cemeteries Administration	\$0	\$8,102	\$0	\$6,065	\$0	\$8,004
30012	Cemeteries Maintenance	\$0	\$14,834	\$0	\$14,215	\$0	\$15,797
30022	Grave Digging	\$0	\$17,093	\$0	\$21,418	\$0	\$20,717
30032	Public Conveniences Building Maintenance			\$0	\$11,296		
30032 CA01	Gnp Public Toilets Building Maint	\$0	\$6,578	\$0	\$0	\$0	\$3,238
30032 CA02	Ongerup Public Toilets Building Maintenance	\$0	\$2,982	\$0	\$0	\$0	\$5,279
30032 CA03	Borden Public Toilets Building Maintenance	\$0	\$3,703	\$0	\$0	\$0	\$3,520
30042	Public Conveniences Building Operation	\$0		\$0	\$33,174	\$0	
30042 CO01	Gnp Public Toilets Building Operation	\$0	\$20,552	\$0	\$0	\$0	\$15,218
30042 CO02	Ongerup Public Toilets Building Operation	\$0	\$7,411			\$0	\$10,147

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Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			PREVIOUS YEAR BUDGET 2020-21		CURRENT YEAR PERIOD 12 30 June 2021		ADOPTED BUDGET 2021-22	
G/L	JOB		Income	Expenditure	Income	Expenditure	Income	Expenditure
30042	CO03	Borden Public Toilets Building Operation	\$0	\$8,717			\$0	\$7,129
		Sub Total - OTHER COMMUNITY AMENITIES OP/EXP	\$0	\$89,971	\$0	\$86,168	\$0	\$89,049
		OPERATING INCOME						
30003		Cemetery Fees- Gnowangerup	(\$4,200)	\$0	(\$10,117)	\$0	(\$4,200)	\$0
30013		Cemetery Fees - Ongerup	\$0	\$0	\$0	\$0	\$0	\$0
30033		GRANT OF RIGHT OF BURIAL	\$0	\$0	(\$160)	\$0	\$0	\$0
		Sub Total - OTHER COMMUNITY AMENITIES OP/INC	(\$4,200)	\$0	(\$10,277)	\$0	(\$4,200)	\$0
		Total - OTHER COMMUNITY AMENITIES	(\$4,200)	\$89,971	(\$10,277)	\$86,168	(\$4,200)	\$89,049

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		PREVIOUS YEAR BUDGET 2020-21		CURRENT YEAR PERIOD 12 30 June 2021		ADOPTED BUDGET 2021-22	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme							
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure
URBAN STORMWATER DRAINAGE							
OPERATING EXPENDITURE							
27002	Drainage Maintenance	\$0	\$7,900	\$0	\$4,185	\$0	\$7,900
Sub Total - URBAN STORMWATER DRAINAGE OP/EXP		\$0	\$7,900	\$0	\$4,185	\$0	\$7,900
Total - URBAN STORMWATER DRAINAGE		\$0	\$7,900	\$0	\$4,185	\$0	\$7,900
Total - COMMUNITY AMENITIES		(\$277,110)	\$574,230	(\$355,888)	\$535,157	(\$283,567)	\$578,207

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Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		PREVIOUS YEAR BUDGET 2020-21		CURRENT YEAR PERIOD 12 30 June 2021		ADOPTED BUDGET 2021-22	
		Income Expenditure		Income Expenditure		Income Expenditure	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
PUBLIC HALL & CIVIC CENTRES							
OPERATING EXPENDITURE							
31012	Gnp Memorial Hall Building Maintenance	\$0	\$7,922	\$0	\$7,591	\$0	\$8,910
31022	Gnp Memorial Hall Building Operation	\$0	\$67,201	\$0	\$66,175	\$0	\$67,362
31052	Ongerup Hall Building Maintenance	\$0	\$5,287	\$0	\$2,811	\$0	\$4,245
31062	Ongerup Hall Building Operation	\$0	\$32,250	\$0	\$37,648	\$0	\$39,409
31092	Borden CWA Hall Building Maintenance	\$0	\$2,761	\$0	\$467	\$0	\$1,106
31102	Borden CWA Hall Building Operation	\$0	\$725	\$0	\$735	\$0	\$740
31152	Gnp Old Ambulance Building - Building Operation	\$0	\$259	\$0	\$253	\$0	\$257
31182	Ongerup CWA	\$0	\$2,629	\$0	\$2,229	\$0	\$2,627

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		PREVIOUS YEAR BUDGET 2020-21		CURRENT YEAR PERIOD 12 30 June 2021		ADOPTED BUDGET 2021-22	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure
G/L	JOB						
31202	Yougenup Centre - Building Maintenance & Operation	\$0	\$51,045	\$0	\$51,200	\$0	\$48,796
	Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP	\$0	\$170,077	\$0	\$169,110	\$0	\$173,452
	OPERATING INCOME						
31003	Gnowangerup Memorial Hall	(\$100)	\$0	(\$346)	\$0	(\$200)	\$0
31023	Ongerup Hall	(\$500)	\$0	(\$500)	\$0	(\$500)	\$0
31043	Borden CWA Hall	(\$600)	\$0	(\$600)	\$0	(\$600)	\$0
	Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC	(\$1,200)	\$0	(\$1,520)	\$0	(\$1,300)	\$0
	Total - PUBLIC HALL & CIVIC CENTRES	(\$1,200)	\$170,077	(\$1,520)	\$169,110	(\$1,300)	\$173,452

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G/L JOB		PREVIOUS YEAR		CURRENT YEAR		ADOPTED BUDGET	
		BUDGET		PERIOD 12		2021-22	
		2020-21		30 June 2021		2021-22	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
OTHER RECREATION & SPORT							
OPERATING EXPENDITURE							
33012	Depreciation	\$0	\$64,220	\$0	\$64,160	\$0	\$64,220
33022	Gnowangerup Parks & Gardens			\$0	\$191,913		
33022	PG01 Community Park	\$0	\$40,388			\$0	\$19,968
33022	PG02 Admin Office Gardens	\$0	\$8,250			\$0	\$7,990
33022	PG03 Yougenup Centre/Library Gardens	\$0	\$9,255			\$0	\$8,480
33022	PG04 Family Centre Gardens	\$0	\$8,250			\$0	\$7,862
33022	PG05 ANZAC Park	\$0	\$16,073			\$0	\$12,100
33022	PG06 Main Street Gardens	\$0	\$15,089			\$0	\$14,717
33022	PG07 Porteous St Park	\$0	\$510			\$0	\$4,950
33022	PG08 Varey Park	\$0	\$5,760			\$0	\$4,470
33022	PG09 Town Entrance Surrounds	\$0	\$6,130			\$0	\$0
33022	PG10 Gnp Town Parks & Gardens	\$0	\$0	\$0	\$0	\$0	\$129,576
33032	Ongerup Parks & Gardens	\$0	\$85,193	\$0	\$76,162	\$0	\$64,471
33042	Borden Parks & Gardens	\$0	\$47,613	\$0	\$35,191	\$0	\$38,818
33052	Gnp Sporting Complex Grounds Maintenance	\$0	\$82,362	\$0	\$114,249	\$0	\$120,725
33062	Gnp Sporting Complex Building Maintenance	\$0	\$10,143	\$0	\$10,355	\$0	\$6,665

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Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		PREVIOUS YEAR BUDGET 2020-21		CURRENT YEAR PERIOD 12 30 June 2021		ADOPTED BUDGET 2021-22	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
G/L	JOB						
33072	Gnp Sporting Complex Building Operation	\$0	\$130,024	\$0	\$131,130	\$0	\$130,252
33082	Ongerup Sporting Complex Grounds Maintenance	\$0	\$23,351	\$0	\$19,786	\$0	\$21,819
33092	Ongerup Sporting Complex Building Maintenance	\$0	\$3,125	\$0	\$1,200	\$0	\$1,634
33102	Ongerup Sporting Complex Building Operation	\$0	\$40,294	\$0	\$40,058	\$0	\$40,696
33112	Borden Sporting Complex Grounds Maintenance	\$0	\$32,270	\$0	\$21,833	\$0	\$25,150
33122	Borden Sporting Complex Building Maintenance	\$0	\$1,050	\$0	\$1,699	\$0	\$1,550
33132	Borden Sporting Complex Building Operation	\$0	\$101,399	\$0	\$100,888	\$0	\$100,764
33222	Gnowangerup Bowling Club	\$0	\$20,142	\$0	\$20,233	\$0	\$20,559
33252	Old Borden Bowling Club	\$0	\$80	\$0	\$108	\$0	\$110
33232	Depreciation - Infrastructure	\$0	\$3,675	\$0	\$3,669	\$0	\$3,675
33282	Corporate & Community Unit Costs	\$0	\$16,337	\$0	\$12,229	\$0	\$16,137

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Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		PREVIOUS YEAR BUDGET 2020-21		CURRENT YEAR PERIOD 12 30 June 2021		ADOPTED BUDGET 2021-22	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
G/L	JOB						
33332	Pistol Club Building Operations	\$0	\$4,784	\$0	\$4,419	\$0	\$4,857
33452	Nobarach Park - Building Maintenance	\$0	\$25,480	\$0	\$22,258	\$0	\$26,395
	Sub Total - OTHER RECREATION & SPORT OP/EXP	\$0	\$801,246	\$0	\$871,540	\$0	\$898,610
	OPERATING INCOME						
33003	Other Sport and Rec Income	(\$2,165)	\$0	(\$2,165)	\$0	(\$946)	\$0
33053	VARIOUS REIMBURSEMENT	\$0	\$0	(\$39)	\$0	\$0	\$0
	Sub Total - OTHER RECREATION & SPORT OP/INC	(\$2,165)	\$0	(\$2,204)	\$0	(\$946)	\$0
	Total - OTHER RECREATION & SPORT	(\$2,165)	\$801,246	(\$2,204)	\$871,540	(\$946)	\$898,610

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		PREVIOUS YEAR BUDGET 2020-21		CURRENT YEAR PERIOD 12 30 June 2021		ADOPTED BUDGET 2021-22	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme							
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure
SWIMMING POOL							
OPERATING EXPENDITURE							
32002	Strategy & Governance Unit Costs	\$0	\$2,701	\$0	\$2,022	\$0	\$2,667
32012	Administration Activity Costs	\$0	\$39,650	\$0	\$33,964	\$0	\$40,343
32042	Gnowangerup Swimming Pool Staff Salaries	\$0	\$95,555	\$0	\$89,612	\$0	\$97,466
32052	Gnowangerup Swimming Pool Building Maintenance	\$0	\$15,593	\$0	\$21,306	\$0	\$14,350
32062	Gnowangerup Swimming Pool Building Operation	\$0	\$116,581	\$0	\$108,658	\$0	\$113,465
32072	Gnowangerup Swimming Pool Grounds Maintenance	\$0	\$22,404	\$0	\$21,840	\$0	\$23,932
32082	Gnowangerup Swimming Pool Chemicals	\$0	\$7,500	\$0	\$5,824	\$0	\$7,180
32092	Gnowangerup Swimming Pool Minor Equipment & Servicing	\$0	\$15,610	\$0	\$3,375	\$0	\$8,362

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G/L JOB		PREVIOUS YEAR		CURRENT YEAR		ADOPTED BUDGET	
		BUDGET		PERIOD 12		2021-22	
		2020-21		30 June 2021			
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure
32142	Swimming Pool Insurances	\$0	\$3,098	\$0	\$3,098	\$0	\$3,161
32152	Swimming Pool Superannuation	\$0	\$13,238	\$0	\$12,106	\$0	\$13,969
32162	Swimming Pool Other Costs	\$0	\$7,380	\$0	\$2,050	\$0	\$6,150
Sub Total - SWIMMING POOL OP/EXP		\$0	\$339,310	\$0	\$303,855	\$0	\$331,045
OPERATING INCOME							
32003	Swimming Pool Entrance Fees	(\$15,000)	\$0	(\$16,593)	\$0	(\$16,500)	\$0
Sub Total - SWIMMING POOL OP/INC		(\$15,000)	\$0	(\$16,593)	\$0	(\$16,500)	\$0
Total - SWIMMING POOL		(\$15,000)	\$339,310	(\$16,593)	\$303,855	(\$16,500)	\$331,045

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		PREVIOUS YEAR		CURRENT YEAR		ADOPTED BUDGET	
		BUDGET		PERIOD 12		2021-22	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		2020-21		30 June 2021			
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure
LIBRARIES							
OPERATING EXPENDITURE							
35002	Administration Activity Costs	\$0	\$48,288	\$0	\$42,963	\$0	\$46,561
35022	Gnowangerup Library Salaries	\$0	\$44,641	\$0	\$36,835	\$0	\$42,736
35042	Gnp Library Building Maintenance	\$0	\$0	\$0	\$253	\$0	\$292
35052	Gnp Library Building Operation	\$0	\$9,178	\$0	\$7,562	\$0	\$8,507
35072	Library Book Exchange	\$0	\$500	\$0	\$249	\$0	\$500
35082	Ongerup Library Book Exchange	\$0	\$500	\$0	\$550	\$0	\$550
35092	Gnowangerup Library Minor Items	\$0	\$2,040	\$0	\$1,068	\$0	\$2,000
35102	Ongerup Library Minor Items	\$0	\$510	\$0	\$519	\$0	\$510
35112	Gnowangerup Library	\$0	\$14,924	\$0	\$13,950	\$0	\$15,247
35122	Ongerup Library	\$0	\$16,615	\$0	\$17,122	\$0	\$16,570
35142	Regional Library Costs	\$0	\$2,200	\$0	\$1,354	\$0	\$2,200
35192	Library Insurance Expenses	\$0	\$1,217	\$0	\$1,217	\$0	\$1,226
Sub Total - LIBRARIES OP/EXP		\$0	\$140,613	\$0	\$123,639	\$0	\$136,899
OPERATING INCOME							
35003	Gnp Library Fines & Penalties	\$0	\$0	(\$20)	\$0	\$0	\$0
35013	Gnp Library Other	(\$1,000)	\$0	\$0	\$0	(\$1,102)	\$0
Sub Total - LIBRARIES OP/INC		(\$1,000)	\$0	(\$20)	\$0	(\$1,102)	\$0
Total - LIBRARIES		(\$1,000)	\$140,613	(\$20)	\$123,639	(\$1,102)	\$136,899

Shire of Gnowangerup

G/L JOB		PREVIOUS YEAR		CURRENT YEAR		ADOPTED BUDGET	
		BUDGET		PERIOD 12		2021-22	
		2020-21		30 June 2021			
		Income	Expenditure	Income	Expenditure	Income	Expenditure
OTHER CULTURE							
OPERATING EXPENDITURE							
37002	Corporate & Community Unit Costs	\$0	\$13,481	\$0	\$12,760	\$0	\$13,344
37032	Old Gnowangerup Police Station & Gaol Building Maintenance	\$0	\$0	\$0	\$206	\$0	\$260
37042	Old Gnowangerup Gaol Building Operation	\$0	\$3,071	\$0	\$2,545	\$0	\$3,184
37072	Ongerup Community Centre Building Maintenance	\$0	\$4,478	\$0	\$740	\$0	\$2,350
37082	Ongerup Community Centre Building Operation	\$0	\$8,983	\$0	\$8,071	\$0	\$8,934
37112	Gnp Historic Centre Building Maintenance	\$0	\$130	\$0	\$69	\$0	\$130
37122	Gnp Historic Centre Building Operation	\$0	\$2,859	\$0	\$2,831	\$0	\$2,958
37262	Ongerup Museum Building Maintenance	\$0	\$0		\$237	\$0	\$260
37132	Ongerup Museum Building Operation	\$0	\$9,905	\$0	\$9,727	\$0	\$9,942
37172	Aylmore Mineral Springs	\$0	\$0	\$0	\$0	\$0	\$10,900
37222	Heritage Strategy & Municipal Inventory	\$0	\$0	\$0	\$0	\$0	\$2,500

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G/L JOB		PREVIOUS YEAR BUDGET 2020-21		CURRENT YEAR PERIOD 12 30 June 2021		ADOPTED BUDGET 2021-22	
		Details By Function Under The Following Program Titles And Type Of Activities Within The Programme					
		Income	Expenditure	Income	Expenditure	Income	Expenditure
37322	Old Gnowangerup Star Building Operation	\$0	\$4,714	\$0	\$2,542	\$0	\$2,643
37332	Old Gnowangerup Star Building Maintenance	\$0	\$0	\$0	\$8,317	\$0	\$13,555
	Sub Total - OTHER CULTURE OP/EXP	\$0	\$47,620	\$0	\$48,046	\$0	\$70,960
	OPERATING INCOME						
37023	Reimbursements/ Donations	\$0	\$0	\$0	\$0	\$0	\$0
	Sub Total - OTHER CULTURE OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
	Total - OTHER CULTURE	\$0	\$47,620	\$0	\$48,046	\$0	\$70,960
	Total - RECREATION AND CULTURE	(\$19,365)	\$1,498,867	(\$20,336)	\$1,516,190	(\$19,848)	\$1,610,966

Shire of Gnowangerup

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		PREVIOUS YEAR		CURRENT YEAR		ADOPTED BUDGET	
		BUDGET		PERIOD 12		2021-22	
		2020-21		30 June 2021			
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure
STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE							
OPERATING EXPENDITURE							
39002	Depreciation - Roads	\$0	\$857,535	\$0	\$884,226	\$0	\$857,535
39012	Bridges - Pallinup Bridge	\$0	\$28,787	\$0	\$24,876	\$0	\$28,996
39022	Depreciation - Footpaths	\$0	\$14,895	\$0	\$14,873	\$0	\$14,895
39032	Depreciation - Other	\$0	\$30,610	\$0	\$29,999	\$0	\$30,610
39042	Gnp Depot Building Maintenance	\$0	\$24,578	\$0	\$15,649	\$0	\$34,355
39052	Gnp Depot Building Operation	\$0	\$56,836	\$0	\$84,627	\$0	\$44,250
39062	Ongerup Depot Building Maintenance	\$0	\$8,462	\$0	\$5,831	\$0	\$14,630
39072	Ongerup Depot Building Operation	\$0	\$4,570	\$0	\$3,369	\$0	\$4,554
39102	Gravel Pit Reinstatements	\$0	\$5,780	\$0	\$0	\$0	\$3,700
39112	Road Maintenance	\$0	\$2,034,125	\$0	\$1,598,534	\$0	\$1,602,763

Shire of Gnowangerup

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		PREVIOUS YEAR BUDGET 2020-21		CURRENT YEAR PERIOD 12 30 June 2021		ADOPTED BUDGET 2021-22	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
G/L	JOB						
39132	Roman/Asset Development	\$0	\$68,454	\$0	\$109,430	\$0	\$107,315
39142	Street Lighting	\$0	\$41,500	\$0	\$40,286	\$0	\$41,500
39182	Gnowangerup Depot General Maintenance	\$0	\$19,569	\$0	\$1,819	\$0	\$1,440
39192	Loss on Sale of Asset	\$0	\$0	\$0	\$17,461	\$0	\$0
39242	Kerb Renewal	\$0	\$6,000	\$0	\$1,329	\$0	\$4,000
39252	Urban Drainage Renewals/Maintenance	\$0	\$9,030	\$0	\$0	\$0	\$6,200
39272	Laneway Maintenance	\$0	\$5,100	\$0	\$6,523	\$0	\$5,100
39282	Natural Disaster Opening Up Costs	\$0	\$0	\$0	\$0	\$0	\$179,178
39342	ROAD VERGE MAINT & CLEARING (LRCI - Phase 2)			\$0	\$0	\$0	\$318,016
	Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP	\$0	\$3,215,831	\$0	\$2,838,831	\$0	\$3,299,037
	OPERATING INCOME						
38013	Regional Road Group Grants	(\$550,000)	\$0	(\$550,001)	\$0	(\$491,734)	\$0
38033	Roads To Recovery Grants	(\$392,891)	\$0	(\$392,891)	\$0	(\$392,891)	\$0
38093	Cwth Local Roads Community Infrastructure Grants	(\$429,708)	\$0	(\$432,980)	\$0	(\$318,016)	\$0
39003	MRWA Road Preservation Grant	(\$149,500)	\$0	(\$158,919)	\$0	(\$169,042)	\$0
39043	Profit/ Loss on Sale of Assets	\$0	\$0	(\$16,408)	\$0	\$0	\$0
39093	Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0
	Sub Total - MTCE STREETS ROADS DEPOTS OP/INC	(\$1,522,099)	\$0	(\$1,551,200)	\$0	(\$1,371,683)	\$0
	Total - MTCE STREETS ROADS DEPOTS	(\$1,522,099)	\$3,215,831	(\$1,551,200)	\$2,838,831	(\$1,371,683)	\$3,299,037

Shire of Gnowangerup

G/L JOB		PREVIOUS YEAR		CURRENT YEAR		ADOPTED BUDGET	
		BUDGET		PERIOD 12		2021-22	
		2020-21		30 June 2021			
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure
TRAFFIC CONTROL							
OPERATING EXPENDITURE							
Sub Total - TRAFFIC CONTROL OP/EXP		\$0	\$0	\$0	\$0	\$0	\$0
OPERATING INCOME							
42013	Sale of Plates	(\$100)	\$0	(\$55)	\$0	(\$55)	\$0
Sub Total - TRAFFIC CONTROL OP/INC		(\$100)	\$0	(\$55)	\$0	(\$55)	\$0
Total - TRAFFIC CONTROL		(\$100)	\$0	(\$55)	\$0	(\$55)	\$0
AERODROMES							
OPERATING EXPENDITURE							
43002	Gnowangerup Airstrip Maintenance	\$0	\$15,490	\$0	\$10,872	\$0	\$21,965
43012	Gnowangerup Airstrip Operations	\$0	\$115,401	\$0	\$118,848	\$0	\$126,981
Sub Total - AERODROMES OP/EXP		\$0	\$130,891	\$0	\$129,720	\$0	\$148,946
OPERATING INCOME							
43003	Gnowangerup Airstrip Income	(\$55,250)	\$0	(\$52,360)	\$0	(\$137,050)	\$0
Sub Total - AERODROMES OP/INC		(\$55,250)	\$0	(\$52,360)	\$0	(\$137,050)	\$0
Total - AERODROMES		(\$55,250)	\$130,891	(\$52,360)	\$129,720	(\$137,050)	\$148,946
Total - TRANSPORT		(\$1,577,449)	\$3,346,722	(\$1,603,615)	\$2,968,551	(\$1,508,788)	\$3,447,983

Shire of Gnowangerup

		PREVIOUS YEAR BUDGET 2020-21		CURRENT YEAR PERIOD 12 30 June 2021		ADOPTED BUDGET 2021-22	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure
G/L	JOB						
TOURISM AND AREA PROMOTION							
OPERATING EXPENDITURE							
46012	Strategy & Governance Unit Costs	\$0	\$31,480	\$0	\$29,117	\$0	\$31,424
46052	Shire Information Bays & Entrance Signs	\$0	\$0	\$0	\$0	\$0	\$5,000
46092	Gnowangerup Caravan Park - Operation Costs	\$0	\$6,539	\$0	\$6,015	\$0	\$6,550
46102	Gnowangerup Caravan Park Building Maintenance Costs	\$0	\$1,020	\$0	\$454	\$0	\$5,000
46122	Local Tourism Promotion	\$0	\$3,000	\$0	\$1,847	\$0	\$3,000
Sub Total - TOURISM & AREA PROMOTION OP/EXP		\$0	\$42,039	\$0	\$37,433	\$0	\$50,974
OPERATING INCOME							
46003	Grants & Subsidies	\$0	\$0	\$0	\$0	(\$246,000)	\$0
46013	Caravan Park Licences	(\$800)	\$0	(\$700)	\$0	(\$100)	\$0
Sub Total - TOURISM & AREA PROMOTION OP/INC		(\$800)	\$0	(\$700)	\$0	(\$246,100)	\$0
Total - TOURISM & AREA PROMOTION		(\$800)	\$42,039	(\$700)	\$37,433	(\$246,100)	\$50,974
BUILDING CONTROL							
OPERATING EXPENDITURE							
47012	Building Administration Allocations	\$0	\$4,282	\$0	\$3,205	\$0	\$4,230
47022	Building Services - Salaries	\$0	\$49,410	\$0	\$21,991	\$0	\$29,973
47032	Building Services - Superannuation	\$0	\$6,811	\$0	\$1,504	\$0	\$7,122
47042	Building Control Insurances	\$0	\$1,330	\$0	\$1,330	\$0	\$1,347
Sub Total - BUILDING CONTROL OP/EXP		\$0	\$61,833	\$0	\$28,030	\$0	\$42,672
BUILDING CONTROL OP/INC							
47003	Building Licences & Fees	(\$2,570)	\$0	(\$10,377)	\$0	(\$3,500)	\$0
47013	BRB & BCITF Commissions	(\$75)	\$0	(\$225)	\$0	(\$75)	\$0
Sub Total - BUILDING CONTROL OP/INC		(\$2,645)	\$0	(\$10,602)	\$0	(\$3,575)	\$0
Total - BUILDING CONTROL		(\$2,645)	\$61,833	(\$10,602)	\$28,030	(\$3,575)	\$42,672

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G/L JOB		PREVIOUS YEAR		CURRENT YEAR		ADOPTED BUDGET	
		BUDGET		PERIOD 12		2021-22	
		2020-21		30 June 2021			
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure
ECONOMIC DEVELOPMENT							
OPERATING EXPENDITURE							
50002	Administration Allocations	\$0	\$2,810	\$0	\$2,643	\$0	\$2,799
50022	Community Capacity Building	\$0	\$40,000	\$0	\$40,000	\$0	\$0
50072	Marketing & Tourism Promotion	\$0	\$127,050	\$0	\$101,964	\$0	\$30,854
50102	Adverse Event Plan	\$0	\$14,000	\$0	\$14,000	\$0	\$0
50112	Banners and Banner Pole Maintenance	\$0	\$3,000	\$0	\$3,000	\$0	\$3,000
Sub Total - ECONOMIC DEVELOPMENT OP/EXP		\$0	\$186,860	\$0	\$161,607	\$0	\$36,653
OPERATING INCOME							
Sub Total - ECONOMIC DEVELOPMENT OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - ECONOMIC DEVELOPMENT		\$0	\$186,860	\$0	\$161,607	\$0	\$36,653

Shire of Gnowangerup

		PREVIOUS YEAR		CURRENT YEAR		ADOPTED BUDGET	
		BUDGET		PERIOD 12		2021-22	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		2020-21		30 June 2021			
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure
PUBLIC UTILITY SERVICES							
OPERATING EXPENDITURE							
51002	Standpipe Maintenance	\$0	\$1,500	\$0	\$1,421	\$0	\$1,535
51012	Gnowangerup Standpipe	\$0	\$18,350	\$0	\$10,440	\$0	\$13,350
51022	Ongerup Standpipe	\$0	\$1,000	\$0	\$400	\$0	\$1,000
51032	Borden Standpipe	\$0	\$200	\$0	\$0	\$0	\$200
51042	Formby Road Bore	\$0	\$7,360	\$0	\$3,814	\$0	\$9,320
51052	Highdenup Road Bore	\$0	\$3,800	\$0	\$4,634	\$0	\$5,317
51092	Toompup Bore	\$0	\$200	\$0	\$0	\$0	\$200
Sub Total - PUBLIC UTILITY SERVICES OP/EXP		\$0	\$32,410	\$0	\$20,710	\$0	\$30,922
OPERATING INCOME							
51003	Gnowangerup Standpipe Fees	(\$18,000)	\$0	(\$11,094)	\$0	(\$13,000)	\$0
51013	Ongerup Standpipe Fees	\$0	\$0	\$0	\$0	\$0	\$0
51033	Virginia Land Lease	(\$6,685)	\$0	(\$6,682)	\$0	(\$6,682)	\$0
51063	Exploration on Road Reserves & Reserves	\$0	\$0	\$0	\$0	\$0	\$0
51073	Standpipe Swipe Card	(\$50)	\$0	\$0	\$0	\$0	\$0
Sub Total - PUBLIC UTILITY SERVICES OP/INC		(\$24,735)	\$0	(\$17,776)	\$0	(\$19,682)	\$0
Total - PUBLIC UTILITY SERVICES		(\$24,735)	\$32,410	(\$17,776)	\$20,710	(\$19,682)	\$30,922
Total - ECONOMIC SERVICES		(\$28,180)	\$323,142	(\$29,078)	\$247,779	(\$269,357)	\$161,221

Shire of Gnowangerup

G/L JOB		PREVIOUS YEAR		CURRENT YEAR		ADOPTED BUDGET	
		BUDGET		PERIOD 12		2021-22	
		2020-21		30 June 2021			
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure
PRIVATE WORKS							
OPERATING EXPENDITURE							
53002	Private Works	\$0	\$10,000	\$0	\$10,652	\$0	\$10,000
53022	Motor Vehicle Licensing	\$0	\$36,391	\$0	\$27,584	\$0	\$36,333
Sub Total - PRIVATE WORKS OP/EXP		\$0	\$46,391	\$0	\$38,236	\$0	\$46,333
OPERATING INCOME							
53003	Private Works Income	(\$10,000)	\$0	(\$15,443)	\$0	(\$10,000)	\$0
Sub Total - PRIVATE WORKS OP/INC		(\$10,000)	\$0	(\$15,443)	\$0	(\$10,000)	\$0
Total - PRIVATE WORKS		(\$10,000)	\$46,391	(\$15,443)	\$38,236	(\$10,000)	\$46,333

Shire of Gnowangerup

G/L JOB		PREVIOUS YEAR		CURRENT YEAR		ADOPTED BUDGET	
		BUDGET		PERIOD 12		2021-22	
		2020-21		30 June 2021			
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure
PUBLIC WORKS OVERHEADS							
OPERATING EXPENDITURE							
57002	Annual Leave	\$0	\$107,321	\$0	\$105,236	\$0	\$127,184
57012	Long Service Leave	\$0	\$34,773	\$0	\$29,417	\$0	\$35,437
57022	Public Holidays	\$0	\$43,229	\$0	\$53,774	\$0	\$54,690
57032	Sick Leave	\$0	\$43,229	\$0	\$37,477	\$0	\$36,215
57042	Supervision & Administration	\$0	\$253,085	\$0	\$234,913	\$0	\$239,146
57052	General Duties	\$0	\$22,500	\$0	\$13,651	\$0	\$14,000
57062	Toolbox Meetings	\$0	\$4,600	\$0	\$5,673	\$0	\$5,665
57072	Strategy & Governance Unit Costs	\$0	\$7,834	\$0	\$9,294	\$0	\$7,884
57082	Superannuation	\$0	\$204,292	\$0	\$144,949	\$0	\$215,001
57092	Works Training/ Conferences	\$0	\$25,000	\$0	\$13,613	\$0	\$20,000
57102	Workers Compensation	\$0	\$31,007	\$0	\$31,007	\$0	\$31,316
57112	Job Costed Expenses	\$0	\$0	\$0	\$10,485	\$0	\$10,485
57122	Mobile Phones - Works	\$0	\$6,960	\$0	\$5,676	\$0	\$7,540
57132	EBA Uniforms & Licence Expenses	\$0	\$8,410	\$0	\$8,739	\$0	\$8,610
57142	Safety Clothing & Equipment	\$0	\$2,550	\$0	\$2,342	\$0	\$2,000
57152	Other Costs	\$0	\$51,140	\$0	\$46,685	\$0	\$50,540
57162	Insurance	\$0	\$17,282	\$0	\$17,281	\$0	\$17,563
57182	Administration Allocations	\$0	\$89,390	\$0	\$81,785	\$0	\$74,916
57192	Rostered Days Off	\$0	\$695	\$0	\$1,243	\$0	\$1,850
57252	LOT 271A QUINN STREET Housing ALLOCATIONS	\$0	\$0	\$0	\$8,092	\$0	\$12,346
57262	LOT 271B QUINN STREET HOUSING ALLOCATIONS	\$0	\$0	\$0	\$7,516	\$0	\$9,459
57992	Less Recovered From Works	\$0	(\$953,297)	\$0	(\$889,128)	\$0	(\$981,847)
Sub Total - PUBLIC WORKS O/HEADS OP/EXP		\$0	\$0	\$0	(\$20,277)	\$0	\$0

Shire of Gnowangerup

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		PREVIOUS YEAR BUDGET 2020-21		CURRENT YEAR PERIOD 12 30 June 2021		ADOPTED BUDGET 2021-22	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
G/L	JOB						
	OPERATING INCOME						
57003	Reimbursements	(\$700)	\$0	(\$952)	\$0	(\$900)	\$0
	Sub Total - PUBLIC WORKS O/HEADS OP/INC	(\$700)	\$0	(\$952)	\$0	(\$900)	\$0
	Total - PUBLIC WORKS OVERHEADS	(\$700)	\$0	(\$952)	(\$20,277)	(\$900)	\$0

Shire of Gnowangerup

		PREVIOUS YEAR BUDGET 2020-21		CURRENT YEAR PERIOD 12 30 June 2021		ADOPTED BUDGET 2021-22	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme							
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure
PLANT OPERATIONS COSTS							
OPERATING EXPENDITURE							
58002	Fleet Maintenance	\$0	\$89,637	\$0	\$104,144	\$0	\$91,352
58012	Insurance	\$0	\$26,868	\$0	\$28,779	\$0	\$33,737
58022	Fuels & oils	\$0	\$220,000	\$0	\$170,991	\$0	\$180,000
58032	Tyres	\$0	\$36,750	\$0	\$37,592	\$0	\$36,000
58042	Parts & Repairs	\$0	\$160,000	\$0	\$93,045	\$0	\$125,000
58052	Licences	\$0	\$10,210	\$0	\$12,483	\$0	\$14,000
58062	Blades & points	\$0	\$20,000	\$0	\$10,804	\$0	\$20,000
58072	Expendable Tools	\$0	\$35,000	\$0	\$27,312	\$0	\$35,000
58082	Depreciation - Plant	\$0	\$248,715	\$0	\$314,914	\$0	\$311,540
58092	Depreciation - Minor Plant	\$0	\$32,525	\$0	\$4,804	\$0	\$4,805
58112	2 CECIL STREET - BUILDING OPERATION	\$0	\$10,856	\$0	\$7,289	\$0	\$10,421
58132	Mechanic Utility Costs	\$0	\$10,000	\$0	\$8,209	\$0	\$8,000
58142	Housing - 2 Cecil Street	\$0	\$5,760	\$0	\$5,760	\$0	\$5,760
58162	Other Costs	\$0	\$6,240	\$0	\$6,480	\$0	\$5,500
58992	Less Recovered From Works	\$0	(\$912,561)	\$0	(\$854,215)	\$0	(\$881,115)
Sub Total - PLANT OPERATIONS COSTS OP/EXP		\$0	\$0	\$0	(\$21,608)	\$0	\$0
OPERATING INCOME							
58003	Reimbursements	(\$5,760)	\$0	(\$5,760)	\$0	(\$5,760)	\$0
58013	Fuel Rebates	(\$28,500)	\$0	(\$42,963)	\$0	(\$35,000)	\$0
Sub Total - PLANT OPERATIONS COSTS OP/INC		(\$34,260)	\$0	(\$48,723)	\$0	(\$40,760)	\$0
Total - PLANT OPERATIONS COSTS		(\$34,260)	\$0	(\$48,723)	(\$21,608)	(\$40,760)	\$0

Shire of Gnowangerup

G/L JOB		PREVIOUS YEAR		CURRENT YEAR		ADOPTED BUDGET	
		BUDGET		PERIOD 12		2021-22	
		2020-21		30 June 2021			
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure
MATERIALS AND STOCK							
OPERATING EXPENDITURE							
55032	Fuel & Oils Purchased	\$0	\$220,000	\$0	\$0	\$0	\$180,000
55042	Less Fuel & Oils Allocated	\$0	(\$220,000)	\$0	\$0	\$0	(\$180,000)
Sub Total - MATERIALS AND STOCK		\$0	\$0	\$0	\$64	\$0	\$0
Total - MATERIALS AND STOCK		\$0	\$0	\$0	\$64	\$0	\$0

Shire of Gnowangerup

		PREVIOUS YEAR		CURRENT YEAR		ADOPTED BUDGET	
		BUDGET		PERIOD 12		2021-22	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		2020-21		30 June 2021			
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure
SALARIES AND WAGES							
OPERATING EXPENDITURE							
54002	Gross Salaries & Wages	\$0	\$2,566,380	\$0	\$2,292,797	\$0	\$2,492,161
54012	Less Salaries Allocated	\$0	(\$2,566,380)	\$0	(\$2,292,797)	\$0	(\$2,492,161)
54022	Workers Compensation Payments	\$0	\$5,000	\$0	\$8,958	\$0	\$5,000
Sub Total - SALARIES AND WAGES OP/EXP		\$0	\$5,000	\$0	\$8,958	\$0	\$5,000
OPERATING INCOME							
54003	Workers Compensation Reimbursements	(\$5,000)	\$0	(\$9,237)	\$0	(\$5,000)	\$0
Sub Total - SALARIES AND WAGES OP/INC		(\$5,000)	\$0	(\$9,237)	\$0	(\$5,000)	\$0
Total - SALARIES AND WAGES		(\$5,000)	\$5,000	(\$9,237)	\$8,958	(\$5,000)	\$5,000

Shire of Gnowangerup

G/L JOB		PREVIOUS YEAR		CURRENT YEAR		ADOPTED BUDGET	
		BUDGET		PERIOD 12		2021-22	
		2020-21		30 June 2021			
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure
ADMINISTRATION							
OPERATING EXPENDITURE							
Administration activity units							
59022	IT Licence Costs & Support	\$0	\$118,430	\$0	\$114,126	\$0	\$125,764
59032	Accounting	\$0	\$51,750	\$0	\$30,632	\$0	\$59,500
59042	Admin Telephone Mail & Reception	\$0	\$17,000	\$0	\$10,698	\$0	\$15,000
59052	Office Supplies & Equipment	\$0	\$12,386	\$0	\$11,759	\$0	\$14,279
59062	Records Management Costs	\$0	\$31,280	\$0	\$18,749	\$0	\$14,870
59072	Occ Health & Safety	\$0	\$36,400	\$0	\$36,356	\$0	\$41,700

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Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		PREVIOUS YEAR		CURRENT YEAR		ADOPTED BUDGET	
		BUDGET		PERIOD 12		2021-22	
		2020-21		30 June 2021		2021-22	
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure
59082	Administration Office Building Maintenance	\$0	\$6,820	\$0	\$9,519	\$0	\$15,280
59092	Administration Office Building Operation	\$0	\$105,427	\$0	\$64,328	\$0	\$98,215
59102	Police Licensing	\$0	\$1,000	\$0	\$2,416	\$0	\$1,500
59112	DEPRECIATION - EQUIPMENT RIGHT OF USE	\$0	\$12,510	\$0	\$12,517	\$0	\$4,252
59202	Loss on Sale of Asset	\$0	\$0	\$0	\$3,083	\$0	\$0
59992	Less Recovered From Activities	\$0	(\$332,625)	\$0	(\$291,229)	\$0	(\$317,703)

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Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		PREVIOUS YEAR		CURRENT YEAR		ADOPTED BUDGET	
		BUDGET		PERIOD 12		2021-22	
		2020-21		30 June 2021		2021-22	
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure
	Governance & Strategy						
60282	Governance & Strategy Salaries	\$0	\$227,589	\$0	\$237,277	\$0	\$228,513
60002	Employee Leave	\$0	\$0	\$0	\$36,927	\$0	\$0
60012	Long Service Leave	\$0	\$5,541	\$0	\$1,914	\$0	\$5,574
60022	Superannuation	\$0	\$32,861	\$0	\$34,890	\$0	\$34,131
60032	Governance Training/ Conferences	\$0	\$4,450	\$0	\$295	\$0	\$4,450
60042	Workers Compensation	\$0	\$4,821	\$0	\$4,821	\$0	\$4,805
60052	Housing Rent Salary Sacrifice	\$0	\$9,600	\$0	\$9,600	\$0	\$9,600
60082	Vehicle Expenses (Inc FBT)	\$0	\$28,000	\$0	\$49,110	\$0	\$25,500
60102	4 Grocock Street Building Maintenance	\$0	\$29,305	\$0	\$21,606	\$0	\$27,012
60142	Insurances	\$0	\$6,044	\$0	\$6,046	\$0	\$6,277
60152	S&G Mobile Phone Expenses	\$0	\$2,750	\$0	\$1,108	\$0	\$2,300
60162	S&G Uniforms	\$0	\$1,275	\$0	\$478	\$0	\$1,275
60172	S&G Other Minor Expenses	\$0	\$1,665	\$0	\$1,598	\$0	\$2,525
60252	Resource Sharing Expenses	\$0	\$5,000	\$0	\$4,286	\$0	\$4,000
60272	Rostered Days Off	\$0	\$0	\$0	\$0	\$0	\$0
60292	Consulting Expenses	\$0	\$25,000	\$0	\$14,536	\$0	\$33,000
60992	Less Allocated To works	\$0	(\$294,564)	\$0	(\$349,345)	\$0	(\$296,409)

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		PREVIOUS YEAR		CURRENT YEAR		ADOPTED BUDGET	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		BUDGET		PERIOD 12		2021-22	
G/L	JOB	2020-21		30 June 2021			
		Income	Expenditure	Income	Expenditure	Income	Expenditure
	Corporate & Community						
61262	Corporate & Community Salaries	\$0	\$493,812	\$0	\$377,755	\$0	\$494,943
61002	Employee Leave	\$0	\$0	\$0	\$40,307	\$0	\$0
61012	Long Service Leave	\$0	\$11,874	\$0	\$14,795	\$0	\$11,979
61022	C&C Superannuation	\$0	\$76,210	\$0	\$55,766	\$0	\$79,121
61032	C&C Workers Compensation	\$0	\$10,461	\$0	\$10,461	\$0	\$10,408
61042	C&C Vehicle Costs	\$0	\$29,850	\$0	\$19,621	\$0	\$20,000
61062	C&C Mobile Phone Costs	\$0	\$3,090	\$0	\$899	\$0	\$2,600
61072	Corporate & Community Uniforms	\$0	\$3,500	\$0	\$1,747	\$0	\$3,500
61082	Corporate & Community Training Costs	\$0	\$15,000	\$0	\$4,196	\$0	\$15,000
61112	Corporate & Community Other Minor Costs	\$0	\$2,500	\$0	\$0	\$0	\$2,500
61122	Corporate & Community Insurance	\$0	\$7,869	\$0	\$7,868	\$0	\$9,983
61222	Rostered Days Off	\$0	\$50	\$0	\$0	\$0	\$50
61232	Housing 20 McDonald Street	\$0	\$34,022	\$0	\$36,637	\$0	\$35,993
61272	Human Resource Costs	\$0	\$20,000	\$0	\$20,196	\$0	\$10,000
61992	Less Allocated To Services	\$0	(\$300,737)	\$0	(\$225,105)	\$0	(\$297,056)
	Sub Total - ADMINISTRATION OP/EXP	\$0	\$557,215	\$0	\$463,246	\$0	\$564,231
	OPERATING INCOME - ADMINISTRATION						
59003	Licensing Services	(\$18,000)	\$0	(\$20,271)	\$0	(\$18,000)	\$0
60003	Reimbursements	(\$18,740)	\$0	(\$18,723)	\$0	(\$18,740)	\$0
63003	Reimbursements	\$0	\$0	(\$3,300)	\$0	\$0	\$0
	Sub Total - ADMINISTRATION OP/INC	(\$36,740)	\$0	(\$42,293)	\$0	(\$36,740)	\$0
	Total - ADMINISTRATION	(\$36,740)	\$557,215	(\$42,293)	\$463,246	(\$36,740)	\$564,231

Shire of Gnowangerup

G/L JOB		PREVIOUS YEAR		CURRENT YEAR		ADOPTED BUDGET	
		BUDGET		PERIOD 12		2021-22	
		2020-21		30 June 2021			
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure
UNCLASSIFIED							
OPERATING EXPENDITURE							
62022	Donations & Grants	\$0	\$5,180	\$0	\$5,130	\$0	\$5,180
62032	Insurance Claims	\$0	\$3,000	\$0	\$0	\$0	\$3,000
62042	Other Minor Expenses	\$0	\$5	\$0	\$1	\$0	\$5
62082	Toompup Dam Maintenance	\$0	\$11,700	\$0	\$6,596	\$0	\$7,279
62092	Old Airport Dam Maintenance	\$0	\$5,225	\$0	\$5,767	\$0	\$9,920
62102	Airport Dam Maintenance	\$0	\$1,345	\$0	\$5,762	\$0	\$5,622
62112	Magitup Dam Maintenance	\$0	\$3,075	\$0	\$3,171	\$0	\$1,250
62122	Bowling Club Dams Maintenance	\$0	\$1,633	\$0	\$1,765	\$0	\$3,249
62132	Interest on Loan #282	\$0	\$0	\$0	\$2,077	\$0	\$0
Sub Total - UNCLASSIFIED OP/EXP		\$0	\$31,163	\$0	\$30,271	\$0	\$35,505
OPERATING INCOME							
62003	Insurance Claims Reimbursed	(\$18,797)	\$0	(\$20,783)	\$0	(\$6,596)	\$0
62013	PROFIT CHANGE ON LOCAL GOVT HOUSE UNIT TRUST	\$0	\$0	(\$2,586)	\$0	\$0	\$0
62023	Government Grants (CWG)	(\$100,000)	\$0	(\$100,000)	\$0	\$0	\$0
62033	DCEP Grant	(\$1,000,000)	\$0	(\$736,124)	\$0	(\$127,187)	\$0
62043	OCD REIMBURSEMENT - LOAN 282 INTEREST			(\$2,069)	\$0	\$0	\$0
Sub Total - UNCLASSIFIED OP/INC		(\$1,118,797)	\$0	(\$861,562)	\$0	(\$133,783)	\$0
Total - UNCLASSIFIED		(\$1,118,797)	\$31,163	(\$861,562)	\$30,271	(\$133,783)	\$35,505
Total - OTHER PROPERTY AND SERVICES		(\$1,205,497)	\$639,769	(\$978,211)	\$498,891	(\$227,183)	\$651,069

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		PREVIOUS YEAR BUDGET 2020-21		CURRENT YEAR PERIOD 12 30 June 2021		ADOPTED BUDGET 2021-22	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure
G/L	JOB						
TRANSFERS TO/FROM RESERVES							
EXPENDITURE							
95001	Transfers To Reserve Funds - (Inc Interest Earned)	\$0	\$398,569	\$0	\$309,512	\$0	\$268,398
	Sub Total - TRANSFER TO OTHER COUNCIL FUNDS	\$0	\$398,569	\$0	\$309,512	\$0	\$268,398
INCOME							
95002	Transfer from Reserve Fund	(\$151,000)	\$0	(\$151,000)	\$0	(\$173,000)	\$0
	Total - TRANSFER FROM OTHER COUNCIL FUNDS	(\$151,000)	\$0	(\$151,000)	\$0	(\$173,000)	\$0
	Total - FUND TRANSFER	(\$151,000)	\$398,569	(\$151,000)	\$309,512	(\$173,000)	\$268,398
	000000 (Surplus) / Deficit - Carried Forward	(\$2,053,441)	\$0	(\$2,182,529)	\$0	(\$2,182,200)	\$0
	Sub Total - SURPLUS C/FWD	(\$2,053,441)	\$0	(\$2,182,529)	\$0	(\$2,182,200)	\$0
	Total - SURPLUS	(\$2,053,441)	\$0	(\$2,182,529)	\$0	(\$2,182,200)	\$0

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		PREVIOUS YEAR BUDGET 2020-21		CURRENT YEAR PERIOD 12 30 June 2021		ADOPTED BUDGET 2021-22	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme							
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure
LONG TERM LOANS							
80034	LOAN ADVANCE - ONGERUP COMMUNITY DEVELOPMENT	\$0	\$0	\$0	\$340,000	\$0	\$0
80044	LOAN ADVANCE - ONGERUP BOWLS CLUB			\$0	\$0	\$0	\$60,000
	Sub Total - LOAN ADVANCES	\$0	\$0	\$0	\$340,000	\$0	\$60,000
INCOME							
80035	WATC LOAN PROCEEDS - ONGERUP COMMUNITY DEVELOPMENT	\$0	\$0	(\$340,000)	\$0	\$0	\$0
80045	FINANCE LEASE PROCEEDS			\$0	\$0	(\$18,240)	\$0
80055	WATC LOAN PROCEEDS - ONGERUP BOWLS CLUB			\$0	\$0	(\$60,000)	\$0
	Sub Total - LONG TERM LOANS	\$0	\$0	(\$340,000)	\$0	(\$78,240)	\$0
	Total - DEFERRED LIABILITIES	\$0	\$0	(\$340,000)	\$340,000	(\$78,240)	\$60,000
LIABILITY LOANS - PRINCIPAL REPAYMENTS							
CAPITAL EXPENDITURE							
80004	Principal On Loans	\$0	\$208,606	\$0	\$548,606	\$0	\$216,784
80024	Finance Leases - Principal	\$0	\$12,664	\$0	\$12,661	\$0	\$5,945
	Sub Total - LOAN REPAYMENTS	\$0	\$221,270	\$0	\$561,267	\$0	\$222,729
CAPITAL INCOME							
80015	Principal Repaid - Self Supporting Loans	(\$29,729)	\$0	(\$340,000)	\$0	(\$30,949)	\$0
	Sub Total - LOANS RAISED	(\$29,729)	\$0	(\$340,000)	\$0	(\$30,949)	\$0
	Total - NON CURRENT LIABILITIES	(\$29,729)	\$221,270	(\$340,000)	\$561,267	(\$30,949)	\$222,729

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		PREVIOUS YEAR		CURRENT YEAR		ADOPTED BUDGET	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		BUDGET 2020-21		PERIOD 12 30 June 2021		2021-22	
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure
OPERATING ACTIVITIES EXCLUDED FROM BUDGET							
	000000 Depreciation Written Back	\$0	(\$2,275,630)	\$0	(\$2,331,548)	\$0	(\$2,291,412)
	000000 Book Value of Assets Sold Written Back	\$0	\$0	\$0	\$0	\$0	\$0
	000000 Profit on Sale of Asset Written Back	\$0	\$0	\$16,408	\$0	\$0	\$0
	000000 Loss on Sale of Asset Written Back	\$0	\$0	\$0	(\$20,544)	\$0	\$0
	000000 Long Service Leave - Non Cash	\$0	(\$68,888)	\$0	(\$26,221)	\$0	(\$69,438)
	000000 Movement in LG House Unit Trust	\$0	\$0	\$2,586	\$0	\$0	\$0
	000000 Deferred Pensioner Rates	\$0	\$0	(\$3,767)	\$0	\$0	\$0
	000000 SS Loan (Non-Current Movement)	\$0	\$0	(\$29,729)	\$0	\$0	\$0
	Sub Total - OPERATING ACTIVITIES EXCLUDED	\$0	(\$2,344,518)	(\$14,502)	(\$2,378,313)	\$0	(\$2,360,850)
	Total - OPERATING ACTIVITIES EXCLUDED	\$0	(\$2,344,518)	(\$14,502)	(\$2,378,313)	\$0	(\$2,360,850)

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G/L JOB		PREVIOUS YEAR		CURRENT YEAR		ADOPTED BUDGET	
		BUDGET		PERIOD 12		2021-22	
		2020-21		30 June 2021			
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure
FURNITURE AND EQUIPMENT							
OTHER PROPERTY & SERVICES - ADMINISTRATION							
CAPITAL EXPENDITURE							
59050	Administration Furniture & Equipment	\$0	\$45,000	\$0	\$42,580	\$0	\$25,740
	Sub Total - CAPITAL WORKS	\$0	\$45,000	\$0	\$42,580	\$0	\$25,740
	Total - OTHER PROPERTY	\$0	\$45,000	\$0	\$42,580	\$0	\$25,740
	Total - FURNITURE AND EQUIPMENT	\$0	\$45,000	\$0	\$42,580	\$0	\$25,740

Shire of Gnowangerup

		PREVIOUS YEAR BUDGET 2020-21		CURRENT YEAR PERIOD 12 30 June 2021		ADOPTED BUDGET 2021-22	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure
G/L	JOB						
	LAND AND BUILDINGS						
	HEALTH						
	CAPITAL EXPENDITURE						
14004	25 McDonald St Building Capital Expenses	\$0	\$8,455	\$0	\$0	\$0	\$0
	Sub Total - CAPITAL WORKS	\$0	\$8,455	\$0	\$0	\$0	\$0
	TOTAL - HEALTH	\$0	\$8,455	\$0	\$0	\$0	\$0
	LAND AND BUILDINGS						
	HOUSING						
	CAPITAL EXPENDITURE						
23074	Construction of 2 houses on cnr Quinn & Whitehead Sts	\$0	\$0	\$0	\$0	\$0	\$0
58004	2 Cecil Street	\$0	\$0	\$0	\$0	\$0	\$0
23084	Land Acquisition Costs	\$0	\$0	\$0	\$0	\$0	\$0
07034	SES SHED ELECTRIC ROLLER DOORS			\$0	\$9,452		
	Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$9,452	\$0	\$0
	Total - HOUSING	\$0	\$0	\$0	\$9,452	\$0	\$0
	LAND AND BUILDINGS						
	COMMUNITY AMENITIES						
	CAPITAL EXPENDITURE						
29004	Purchase of Land - Community Amenities	\$0	\$27,000	\$0	\$30,619	\$0	\$0
	Sub Total - CAPITAL WORKS	\$0	\$27,000	\$0	\$30,619	\$0	\$0
	Total - COMMUNITY AMENITIES	\$0	\$27,000	\$0	\$30,619	\$0	\$0

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G/L JOB		PREVIOUS YEAR		CURRENT YEAR		ADOPTED BUDGET	
		BUDGET		PERIOD 12		2021-22	
		2020-21		30 June 2021			
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure
LAND AND BUILDINGS							
RECREATION AND CULTURE							
CAPITAL EXPENDITURE							
33114	Gnowangerup Sporting Complex	\$0	\$13,000	\$0	\$12,538	\$0	\$0
33264	Borden CWA Building	\$0	\$43,110	\$0	\$28,732	\$0	\$29,472
33604	Ongerup Sports Pavilion Capital	\$0	\$73,335	\$0	\$2,865	\$0	\$105,099
33414	Borden Pavilion Multipurpose Shed & Shelter	\$0	\$38,878	\$0	\$39,374	\$0	\$5,270
Sub Total - CAPITAL WORKS		\$0	\$168,323	\$0	\$83,509	\$0	\$139,841
Total - RECREATION AND CULTURE		\$0	\$168,323	\$0	\$83,509	\$0	\$139,841
LAND AND BUILDINGS							
TRANSPORT							
CAPITAL EXPENDITURE							
39004	Gnowangerup Works Depot Capital	\$0	\$0	\$0	\$0	\$0	\$16,250
39044	Ongerup Works Depot Capital	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$0	\$0	\$16,250
Total - TRANSPORT		\$0	\$0	\$0	\$0	\$0	\$16,250
LAND AND BUILDINGS							
ECONOMIC SERVICES							
EXPENDITURE							
46004	Gnowangerup Caravan Park Buildings	\$0	\$0	\$0	\$0	\$0	\$468,000
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$0	\$0	\$468,000
Total - ECONOMIC SERVICES		\$0	\$0	\$0	\$0	\$0	\$468,000

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		PREVIOUS YEAR BUDGET 2020-21		CURRENT YEAR PERIOD 12 30 June 2021		ADOPTED BUDGET 2021-22	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure
G/L	JOB						
	LAND AND BUILDINGS						
	OTHER PROPERTY AND SERVICES						
	CAPITAL EXPENDITURE						
58004	2 Cecil Street Residence Capital	\$0	\$0	\$0	\$0	\$0	\$0
57014	9 Yougenup Road Residence Capital	\$0	\$0	\$0	\$0	\$0	\$0
59040	Administration Centre Building Capital	\$0	\$0	\$0	\$0	\$0	\$10,000
	Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$0	\$0	\$10,000
	Total - OTHER PROPERTY AND SERVICES	\$0	\$0	\$0	\$0	\$0	\$10,000
	Total - LAND AND BUILDINGS	\$0	\$203,778	\$0	\$123,579	\$0	\$634,091

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G/L JOB		PREVIOUS YEAR		CURRENT YEAR		ADOPTED BUDGET	
		BUDGET		PERIOD 12		2021-22	
		2020-21		30 June 2021			
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure
PLANT AND EQUIPMENT							
HEALTH							
EXPENDITURE							
14044	Doctors Vehicle	\$0	\$55,000	\$0	\$43,178	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$55,000	\$0	\$43,178	\$0	\$0
Total - HEALTH		\$0	\$55,000	\$0	\$43,178	\$0	\$0
PLANT AND EQUIPMENT							
RECREATION AND CULTURE							
CAPITAL EXPENDITURE							
40214	Purchase Mower GN.0029	\$0	\$28,000	\$0	\$0	\$0	\$28,000
new	Purchase Mower GN.0034	\$0	\$28,000	\$0	\$0	\$0	\$28,000
33224	Other Rec & Sport - Plant & Equipment	\$0	\$0	\$0	\$0	\$0	\$30,000
Sub Total - CAPITAL WORKS		\$0	\$56,000	\$0	\$0	\$0	\$86,000
Total - RECREATION AND CULTURE		\$0	\$56,000	\$0	\$0	\$0	\$86,000

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G/L JOB		PREVIOUS YEAR BUDGET 2020-21		CURRENT YEAR PERIOD 12 30 June 2021		ADOPTED BUDGET 2021-22	
		Income Expenditure		Income Expenditure		Income Expenditure	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
PLANT AND EQUIPMENT							
TRANSPORT							
CAPITAL EXPENDITURE							
New	Purchase Grader GN.015	\$0	\$0	\$0	\$0	\$0	\$420,000
New	Purchase Side Tipper GN.17003	\$0	\$110,000	\$0	\$0	\$0	\$110,000
New	Purchase Side Tipper GN.0050	\$0	\$0	\$0	\$0	\$0	\$110,000
New	Purchase Dolly GN.17002	\$0	\$28,000	\$0	\$0	\$0	\$28,000
New	Purchase Dolly GN.17067	\$0	\$0	\$0	\$0	\$0	\$30,000
NEW	Purchase Multi Roller	\$0	\$190,000	\$0	\$0	\$0	\$0
40614	Free Roller Rebuild	\$0	\$0	\$0	\$0	\$0	\$45,000
40224	4 Tonne Multi Roller	\$0	\$0	\$0	\$165,000	\$0	\$0
40024	Purchase of Vehicle (GN.0004)	\$0	\$0	\$0	\$0	\$0	\$45,000
40084	Purchase of Utility (GN.010)	\$0	\$45,000	\$0	\$46,614	\$0	\$0
40194	Purchase of Utility (GN.0036)	\$0	\$0	\$0	\$0	\$0	\$38,000
40414	Purchase of Utility (GN.0051)	\$0	\$0	\$0	\$0	\$0	\$38,000
40354	Purchase of Utility GN.003	\$0	\$37,000	\$0	\$41,976	\$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	\$38,000
40174	Purchase of Utility GN.0028	\$0	\$36,000	\$0	\$40,855	\$0	\$0
40034	Purchase of Utility GN.0046	\$0	\$36,000	\$0	\$40,855	\$0	\$0
40504	Purchase of Utility GN.037	\$0	\$0	\$0	\$0	\$0	\$38,000
40584	Purchase of Utility Maint Officer	\$0	\$30,000	\$0	\$28,172	\$0	\$0
40334	Purchase of Side Tipper	\$0	\$0	\$0	\$0	\$0	\$0
40594	Purchase Box top Trailer & Post Hole Borer	\$0	\$15,000	\$0	\$10,950	\$0	\$0
New	Purchase Sign Box Top Trailer GN.7809	\$0	\$6,500	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$533,500	\$0	\$374,422	\$0	\$940,000
Total - TRANSPORT		\$0	\$533,500	\$0	\$374,422	\$0	\$940,000

Shire of Gnowangerup

G/L JOB		PREVIOUS YEAR		CURRENT YEAR		ADOPTED BUDGET	
		BUDGET		PERIOD 12		2021-22	
		2020-21		30 June 2021			
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure
PLANT AND EQUIPMENT							
OTHER PROPERTY & SERVICES							
CAPITAL EXPENDITURE							
40154	DCEO Vehicle	\$0	\$55,000	\$0	\$47,544	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$55,000	\$0	\$47,544	\$0	\$0
Total - ECONOMIC SERVICES		\$0	\$55,000	\$0	\$47,544	\$0	\$0
Total - PLANT AND EQUIPMENT		\$0	\$699,500	\$0	\$465,144	\$0	\$1,026,000

Shire of Gnowangerup

		PREVIOUS YEAR BUDGET 2020-21		CURRENT YEAR PERIOD 12 30 June 2021		ADOPTED BUDGET 2021-22	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure
G/L	JOB						
ROAD INFRASTRUCTURE CAPITAL							
ROAD CONSTRUCTION							
38014	Roads To Recovery Projects						
38014	RR005	RTR - Boxwood Hill - Ongerup Road	\$0	\$0	\$0	\$0	\$132,479
38014	RR010	RTR - Old Ongerup Road	\$0	\$0	\$0	\$128,474	\$0
38014	RR014	RTR - Magilup Road	\$0	\$0	\$0	\$0	\$131,938
38014	RR074	RTR Rabbit Proof Fence Rd - Gravel Sheet	\$0	\$128,474	\$0	\$0	\$128,474
38014	RR100	RTR - Nightwell Rd Reseal	\$0	\$134,526	\$0	\$134,526	\$0
38014	RR105	RTR - Cowalellup Road	\$0	\$129,891	\$0	\$129,891	\$0
38004	Regional Road Group Projects						
38004	RG003	RRG - Tieline Road	\$0	\$22,000	\$0	\$22,286	\$0
38004	RG001	RRG - Kowbrup Road	\$0	\$540,000	\$0	\$542,089	\$550,600
38004	RG146	RRG - Borden - Bremer Road	\$0	\$263,000	\$0	\$263,144	\$187,000
	Commonwealth Local Roads Community Infrastructure Program						
38204	LR007	LRCIP - Chillinup Road	\$0	\$320,000	\$0	\$323,272	\$0
38204	LR005	LRCIP - Boxwood Hill-Ongerup Road	\$0	\$109,708	\$0	\$109,708	\$0

Shire of Gnowangerup

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		PREVIOUS YEAR BUDGET 2020-21		CURRENT YEAR PERIOD 12 30 June 2021		ADOPTED BUDGET 2021-22	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
G/L	JOB						
	Municipal Road Construction Projects						
38104	Road Reseals						
38104 RS004	Toompup Road South Reseal	\$0	\$0	\$0	\$0	\$0	\$132,880
38104 RS005	Boxwood Hill - Ongerup Road Reseal	\$0	\$109,203	\$0	\$85,612	\$0	\$0
38104 RS008	Garnett Road	\$0	\$102,785	\$0	\$93,616	\$0	\$0
38104 RS025	Cecil Street Reseal	\$0	\$43,292	\$0	\$21,383	\$0	\$0
38104 RS026	Quinn St RAV Reseal	\$0	\$105,582	\$0	\$42,995	\$0	\$72,089
38104 RS040	Corakerup Road Reseal					\$0	\$125,355
38104 RS063	Coromup Road Reseal			\$0	\$0	\$0	\$133,630
38104 RS145	Gnp Tambellup Rd Reseal	\$0	\$0	\$0	\$0	\$0	\$42,600
38094	Council Road Program						
38094 RS010	Old Ongerup Rd Gravel Sheet	\$0	\$96,731	\$0	\$95,970	\$0	\$0
	Sub Total - CAPITAL WORKS	\$0	\$2,105,192	\$0	\$1,992,967	\$0	\$1,637,045
	Total - ROADS	\$0	\$2,105,192	\$0	\$1,992,967	\$0	\$1,637,045
	Total - INFRASTRUCTURE ASSETS ROADS	\$0	\$2,105,192	\$0	\$1,992,967	\$0	\$1,637,045

Shire of Gnowangerup

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			PREVIOUS YEAR BUDGET 2020-21		CURRENT YEAR PERIOD 12 30 June 2021		ADOPTED BUDGET 2021-22	
G/L	JOB		Income	Expenditure	Income	Expenditure	Income	Expenditure
FOOTPATHS								
38304	PC01	Footpath Construction/Renewal	\$0	\$5,000	\$0	\$0	\$0	\$0
		Sub Total - CAPITAL WORKS	\$0	\$5,000	\$0	\$0	\$0	\$0
		Total - TRANSPORT - FOOTPATHS	\$0	\$5,000	\$0	\$0	\$0	\$0
		Total - FOOTPATH ASSETS	\$0	\$5,000	\$0	\$0	\$0	\$0
AIRPORT								
43004		Airstrip Capital Improvements	\$0	\$55,250	\$0	\$54,418	\$0	\$274,100
43024		Airport Runway Repairs			\$0	\$37,071	\$0	\$0
		Sub Total - CAPITAL WORKS	\$0	\$55,250	\$0	\$91,489	\$0	\$274,100
		Total - TRANSPORT - AERODROMES	\$0	\$55,250	\$0	\$91,489	\$0	\$274,100
		Total - AERODROME ASSETS	\$0	\$55,250	\$0	\$91,489	\$0	\$274,100
DRAINAGE								
38404		Drainage Renewals	\$0	\$5,000	\$0	\$381	\$0	\$5,000
		Sub Total - CAPITAL WORKS	\$0	\$5,000	\$0	\$381	\$0	\$5,000
		Total - TRANSPORT - DRAINAGE	\$0	\$5,000	\$0	\$381	\$0	\$5,000
		Total - DRAINAGE ASSETS	\$0	\$5,000	\$0	\$381	\$0	\$5,000
PARKS & OVALS								
33154		Weir Park Improvements	\$0	\$0	\$0	\$0	\$0	\$20,585
33254		Playground Gnp Sports Complex	\$0	\$58,810	\$0	\$60,906	\$0	\$3,671
		Sub Total - CAPITAL WORKS	\$0	\$58,810	\$0	\$60,906	\$0	\$24,256
		Total - PARKS & OVALS	\$0	\$58,810	\$0	\$60,906	\$0	\$24,256
		Total - INFRASTRUCTURE ASSETS - PARKS & OVALS	\$0	\$58,810	\$0	\$60,906	\$0	\$24,256

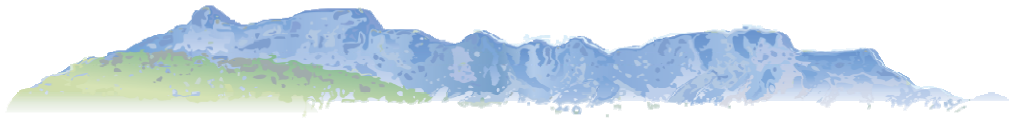
Shire of Gnowangerup

G/L JOB		PREVIOUS YEAR		CURRENT YEAR		ADOPTED BUDGET	
		BUDGET		PERIOD 12		2021-22	
		2020-21		30 June 2021			
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure
INFRASTRUCTURE ASSETS - OTHER							
LAW, ORDER & PUBLIC SAFETY							
05034 /	Purchase of Bushfire Infrastructure	\$0	\$0	\$0	\$14,869	\$0	\$0
	Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$14,869	\$0	\$0
	Total - LAW, ORDER & PUBLIC SAFETY	\$0	\$0	\$0	\$14,869	\$0	\$0
INFRASTRUCTURE OTHER							
COMMUNITY AMENITIES							
30104	Gnp Cemetery Project	\$0	\$68,157	\$0	\$73,032	\$0	\$892
	Sub Total - CAPITAL WORKS	\$0	\$68,157	\$0	\$73,032	\$0	\$892
	Total - COMMUNITY AMENITIES	\$0	\$68,157	\$0	\$73,032	\$0	\$892
INFRASTRUCTURE OTHER							
RECREATION & CULTURE							
36104	Heritage Trail Extension	\$0	\$20,000	\$0	\$18,124	\$0	\$0
	Sub Total - CAPITAL WORKS	\$0	\$20,000	\$0	\$18,124	\$0	\$0
	Total - RECREATION & CULTURE	\$0	\$20,000	\$0	\$18,124	\$0	\$0
INFRASTRUCTURE OTHER							
TRANSPORT							
39054	Depot Fencing Renewal	\$0	\$12,500	\$0	\$10,909	\$0	\$15,000
39034	Depot Fuel Storage Tank	\$0	\$16,130	\$0	\$16,130	\$0	\$10,000
39064	Gnp Precinct Renewal Project	\$0	\$107,123	\$0	\$103,804	\$0	\$9,087
39074	Stirlings/Borden Streetscape Project	\$0	\$61,564	\$0	\$55,697	\$0	\$11,635
39084	Ongerup Streetscape and Signage Works	\$0	\$85,100	\$0	\$58,231	\$0	\$32,635
	Sub Total - CAPITAL WORKS	\$0	\$282,417	\$0	\$244,771	\$0	\$78,357
	Total - TRANSPORT	\$0	\$282,417	\$0	\$244,771	\$0	\$78,357

Shire of Gnowangerup

G/L JOB		PREVIOUS YEAR BUDGET 2020-21		CURRENT YEAR PERIOD 12 30 June 2021		ADOPTED BUDGET 2021-22	
		Income Expenditure		Income Expenditure		Income Expenditure	
		Income	Expenditure	Income	Expenditure	Income	Expenditure
INFRASTRUCTURE OTHER							
ECONOMIC SERVICES							
51044	Formby Road Bore Tank Capital	\$0	\$0	\$0	\$1,060	\$0	\$0
51054	Highdenup Road Bore Tank Capital	\$0	\$0	\$0	\$939	\$0	\$0
51064	Airport Dam Upgrade	\$0	\$205,000	\$0	\$204,278	\$0	\$0
51074	Toompup Dam Renewal	\$0	\$115,000	\$0	\$91,976	\$0	\$24,583
51084	Magitup Dam Renewal	\$0	\$84,000	\$0	\$80,331	\$0	\$5,227
51094	Gnowangerup Depot Water Harvesting project	\$0	\$34,500	\$0	\$25,213	\$0	\$12,554
51104	Amelup Potable Water Supply & Firefighting Tank	\$0	\$25,322	\$0	\$0	\$0	\$0
46024	Caravan Park Other Infrastructure	\$0	\$5,000	\$0	\$0	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$468,822	\$0	\$403,797	\$0	\$42,364
Total - ECONOMIC SERVICES		\$0	\$468,822	\$0	\$403,797	\$0	\$42,364
Total - INFRASTRUCTURE ASSETS - OTHER		\$0	\$839,396	\$0	\$754,593	\$0	\$121,613
GRAND TOTALS		(\$10,450,129)	\$10,450,129	(\$11,852,988)	\$9,670,786	(\$10,074,456)	\$10,074,447

Heart of the Stirlings



SHIRE OF GNOWANGERUP

SCHEDULE OF FEES AND CHARGES

2021 - 2022

SCHEDULE OF FEES AND CHARGES 2021-2022

Description of Fee/Charge	Basis of Fee	GST	2021/22 (Ex GST)	2021/22 GST (if applicable)	2021/22 TOTAL AMOUNT (Includes GST, where applicable)
General Purpose Funding					
Rate Revenue General					
Rate Enquiry Fee (including Orders & Requisitions)	Council	N	175.00	0.00	175.00
Rates Enquiry only	Council	N	60.00	0.00	60.00
Rating enquiries not of a general nature requiring research (per hour)	Council	N	58.90	0.00	58.90
Administration Fee - Rate Instalments (per notice excluding first notice)	Council	Y	12.00	1.20	13.20
Copy of Rates Notice owner only per notice excluding first notice	Council	Y	5.45	0.55	6.00
Legal Fee incurred in Rate debt collection	Council	N	at cost	0.00	at cost
Dishonoured cheque fee	Council	N	at cost	0.00	at cost
Governance					
Other Governance					
Sale of Electoral Rolls	Council	N	61.45	0.00	61.45
Sale of Council Agendas AND Minutes (per annum)	Council	N	184.50	0.00	184.50
Sale of Council Minutes OR Agenda (per copy)	Council	N	at cost	0.00	at cost
Sale of Annual Report OR Budget	Council	N	18.35	0.00	18.35
Copies of Maps					
- Cadastral A4 size	Council	Y	2.27	0.23	2.50
- Cadastral A3 size	Council	Y	5.56	0.55	6.11
Freedom of Information					
- Application Fee (for an application of a non-personal information)	FOI Regs 1993	N	30.00	0.00	30.00
- Charge for time taken by staff dealing with the application (per hour, or pro rata for part of an hour)	FOI Regs 1993	N	30.00	0.00	30.00
- Charge for access time supervised by Staff (per hour, or pro rata for part of an hour) Plus the actual additional cost to the agency of any special arrangements (hire of facilities or equipment)	FOI Regs 1993	N	30.00	0.00	30.00
- Charges for Photocopying staff time (per hour, or pro rata for part of an hour)	FOI Regs 1993	N	30.00	0.00	30.00
- Charges for Photocopying per copy	FOI Regs 1993	N	0.20	0.00	0.20
- Charges for time taken by staff transcribing information from a tap or other device. (per hour, or pro rata for part of an hour)	FOI Regs 1993	N	30.00	0.00	30.00
- Charges for duplicating a tape, film or computer information	FOI Regs 1993	N	actual cost	0.00	actual cost
- Charge for delivery, packaging and postage	FOI Regs 1993	N	actual cost	0.00	actual cost
Sale of Council Tie	Council	Y	11.64	1.16	12.80
Sale of Council Scarf	Council	Y	11.64	1.16	12.80
Enquiries not of a general nature requiring research (per hour)	Council	Y	61.64	6.16	67.80
Admin Fee for Sub contracting Shire Contractors to External parties	Council	Y	contractor fee + 10%	10%	contractor fee + 10%
Law, Order & Public Safety					
Fire Prevention					
Infringement Notices - Issuing of Final Demand	AGR Amendment Regs 2018	N	24.80	0.00	24.80
Infringement Notices - Issuing of Enforcement Certificate	AGR Amendment Regs 2018	N	21.10	0.00	21.10
Infringement Notices - Registering Infringement Notice	AGR Amendment Regs 2018	N	79.50	0.00	79.50
Works Costs Recoverable under the Bush Fires Act	Council	Y	at cost	10%	at cost
Animal and Ranger Control					
Dog Registration Fees (Statutory)					
- Dog/Bitch Unsterilised 1 year	Dog Regs 2013	N	50.00	0.00	50.00
- Dog/Bitch Unsterilised 3 years	Dog Regs 2013	N	120.00	0.00	120.00
- Dog/Bitch Unsterilised for its lifetime	Dog Regs 2013	N	250.00	0.00	250.00
- Dog/Bitch Sterilised 1 year	Dog Regs 2013	N	20.00	0.00	20.00
- Dog/Bitch Sterilised 3 years	Dog Regs 2013	N	42.50	0.00	42.50
- Dog/Bitch Sterilised for its lifetime	Dog Regs 2013	N	100.00	0.00	100.00
- Dangerous Dog 1 year	Dog Regs 2013	N	50.00	0.00	50.00
Pensioners are granted a 50% concession on above fees					
- Working Dog Unsterilised - 1 year (25% of standard fee)	S. 15(5) Dog Act 1976	N	12.50	0.00	12.50
- Working Dog Unsterilised - 3 years (25% of standard fee)	S. 15(5) Dog Act 1976	N	30.00	0.00	30.00
- Working Dog Sterilised - 1 year (25% of standard fee)	S. 15(5) Dog Act 1976	N	5.00	0.00	5.00
- Working Dog Sterilised - 3 years (25% of standard fee)	S. 15(5) Dog Act 1976	N	10.65	0.00	10.65
Registration of Dog kept in an approved kennel establishment licensed under s. 27 (per establishment)	Dog Regs 2013	N	200.00	0.00	200.00
Application to Keep More than Two Dogs	Council	N	54.05	0.00	54.05
Dog Impounding Fee (first impoundment)	Council	N	91.80	0.00	91.80
Dog Impounding Fee (second offence in same year)	Council	N	110.15	0.00	110.15
Sustenance fee of Dog in Pound (per day)	Council	N	32.65	0.00	32.65
Cat Registration Fees (Statutory)					
- Cat Sterilised - registered between 31 May and 31 October	Cat Regs 2012	N	10.00	0.00	10.00
- Cat Sterilised - 1 year	Cat Regs 2012	N	20.00	0.00	20.00
- Cat Sterilised - 3 years	Cat Regs 2012	N	42.50	0.00	42.50
- Cat Sterilised - Lifetime	Cat Regs 2012	N	100.00	0.00	100.00
- Application to Breed Cats (per breeding male or female cat)	Cat Regs 2012	N	100.00	0.00	100.00
Pensioners are granted a 50% concession on above fees					
Cat Impounding Fee (first impoundment)	Council	N	54.05	0.00	54.05
Cat Impounding Fee (second and subsequent impoundments)	Council	N	91.80	0.00	91.80
Cat Sustenance Fee (per day)	Council	N	32.65	0.00	32.65

Cat Trap Bond	WA Contract Ranger Services	N	100.00	0.00	100.00
Kennel Licence Fees	Council	N	216.00	0.00	216.00
Impounding Fees (other than dogs or cats)	Council	N	43.85	0.00	43.85
Sustenance Fees (other than dogs and cats)	Council	N	11.20	0.00	11.20
Animal destruction fee	Council	Y	110.10	11.01	121.11
Ranger Services - after hours callout	Council	Y	163.00	16.30	179.30
Microchipping	WA Contract Ranger Services	N	57.30	0.00	57.30
Microchipping - Pensioner concession	WA Contract Ranger Services	N	52.20	0.00	52.20
Impounding Fees for vehicle	Council	Y	110.09	11.01	121.10
Storage of vehicle (per day)	Council	Y	21.28	2.13	23.40
Towing fee for vehicle (at cost)	Council	Y	at cost	10%	at cost
Health					
Preventative Services - Administration & Inspection					
Hawkers Licenses (per annum)	Council	Y	108.73	10.87	119.60
Itinerant Vendors License - 3 Inspections (per annum)	Council	Y	108.73	10.87	119.60
Food Act 2008 (s110(3)) Registration (initial application)	Council	N	102.00	0.00	102.00
Food Premises - Annual Inspection Fee	Council	Y	46.37	4.63	51.00
Notification of a Food Business	Food Regs 2009	N	75.00	0.00	75.00
Application for a Food Business	Food Regs 2009	N	230.00	0.00	230.00
Non-Residential Water Sampling	Council	Y	54.27	5.43	59.70
Liquor Licensing Application & Inspection	Council	Y	54.27	5.43	59.70
Lodging Houses - Annual Inspection	Council	Y	54.27	5.43	59.70
Public Building Certificate of Approval	Health (Public Building) Regs 1992	N	871.00	0.00	871.00
Commercial Stallholders Permit	Council	Y	108.73	10.87	119.60
Commercial Stallholder Daily Charge	Council	Y	23.50	2.35	25.85
Community Amenities					
Sanitation - Household Refuse					
Rubbish Collection - 1 x 240 litre Bin	Council	N	92.00	0.00	92.00
Recycling Service	Council	N	101.00	0.00	101.00
Commercial Waste Tipping Fee (per cubic metre)	Council	Y	103.36	10.34	113.70
Swipe Card Replacement Fee	Council	Y	21.32	2.13	23.45
Sewerage					
Cleaning Septic Tanks	Council	Y	518.50	51.85	570.35
Cleaning Septic Tanks Mileage Outside of Shire (per kilometre ex Gnowangerup Depot)	Council	Y	2.72	0.27	3.00
Oil deposit at depot excluding cooking oil (per litre)	Council	Y	0.18	0.02	0.20
Cleaning of Grease Traps - once off	Council	Y	98.60	9.80	108.40
Contractual Cleaning of Grease Traps - small	Council	Y	61.05	6.10	67.15
Contractual Cleaning of Grease Traps - large	Council	Y	84.55	8.40	92.95
Receiving of septic waste from outside the Shire at the Gnowangerup liquid waste facility (per litre)	Council	Y	0.09	0.01	0.10
Application for the Approval of an Apparatus with a Local Government Report	Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regs 1974	N	66.90	0.00	66.90
Application for the Approval of an Apparatus (for the treatment of sewage and disposal of effluent and liquid waste)	Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regs 1974	N	119.65	0.00	119.65
Permit to Use Apparatus (for the treatment of sewage and disposal of effluent and liquid waste)	Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regs 1974	N	119.65	0.00	119.65
Site inspections	As Above	N	119.65	0.00	119.65
Local Government Planning Charges					
Maximum fees for certain planning services					
(5a) Determining an application to amend or cancel development approval	Planning & Dev Regs 2009 Schedule 2	N	\$ 295.00	0.00	\$ 295.00
Part 1 - Maximum fixed 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 is -					
a) Not more than \$50000	Planning & Dev Regs 2009	N	147.00	0.00	147.00
b) more than \$50,000 but not more than \$500,000	Planning & Dev Regs 2009	N	0.32% of estimated cost of development	0.00	0.32% of estimated cost of development
c) more than \$500,000 but not more than \$2.5million	Planning & Dev Regs 2009	N	\$1,700 + 0.257% for every \$1 in excess of \$500,000	0.00	\$1,700 + 0.257% for every \$1 in excess of \$500,000
d) more than \$2.5million but not more than \$5million	Planning & Dev Regs 2009	N	\$7,161 + 0.206% for every \$1 in excess of \$2.5m	0.00	\$7,161 + 0.206% for every \$1 in excess of \$2.5m
e) more than \$5million but not more than \$21.5million	Planning & Dev Regs 2009	N	\$12,633 + 0.123% for every \$1 in excess of \$5m	0.00	\$12,633 + 0.123% for every \$1 in excess of \$5m
f) more than \$21.5million	Planning & Dev Regs 2009	N	34196.00	0.00	34196.00

(2) Determining a development application (other than an extractive industry) where the development has commenced or been carried out	Planning & Dev Regs 2009	N	The fee in item (1) plus, by way of penalty, twice that fee	0.00	The fee in item (1) plus, by way of penalty, twice that fee
Determine an application to amend or cancel development approval	Planning & Dev Regs 2009	N	295.00	0.00	295.00
(3) Determining a development application for an extractive industry where the development has not commenced or been carried out	Planning & Dev Regs 2009	N	739.00	0.00	739.00
(4) Determining a development application for an extractive industry where the development has commenced or been carried out	Planning & Dev Regs 2009	N	The fee in item (3) plus, by way of penalty, twice that fee	0.00	The fee in item (3) plus, by way of penalty, twice that fee
(5) Providing a subdivision clearance for: (a) not more than 5 lots	Planning & Dev Regs 2009	N	\$73.00 per lot	0.00	\$73.00 per lot
(b) more than 5 lots but not more than 195 lots	Planning & Dev Regs 2009	N	\$73.00 per lot for the first 5 lots and then \$35.00 per lot	0.00	\$73.00 per lot for the first 5 lots and then \$35.00 per lot
(c) more than 195 lots	Planning & Dev Regs 2009	N	7393.00	0.00	7393.00
(6) Determining an initial application for approval of a home occupation where the home occupation has not commenced	Planning & Dev Regs 2009	N	222.00	0.00	222.00
(7) Determining an initial application for approval of a home occupation where the home occupation has commenced	Planning & Dev Regs 2009	N	The fee in item (6) plus, by way of penalty, twice that fee	0.00	The fee in item (6) plus, by way of penalty, twice that fee
(8) Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires	Planning & Dev Regs 2009	N	73.00	0.00	73.00
(9) Determining an application for the renewal of an approval of home occupation where the application is made after the approval has expired	Planning & Dev Regs 2009	N	The fee in item (8) plus, by way of penalty, twice that fee	0.00	The fee in item (8) plus, by way of penalty, twice that fee
(10) Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item (1) does not apply, where the change or the alteration, extension or change has not commenced or been carried out	Planning & Dev Regs 2009	N	295.00	0.00	295.00
(11) Determining an application for change of use or for alteration or extension or change of a non-conforming use to which item (2) does not apply, where the change or the alteration, extension or change has commenced or been carried out	Planning & Dev Regs 2009	N	The fee in item (10) plus, by way of penalty, twice that fee	0.00	The fee in item (10) plus, by way of penalty, twice that fee
(12) Providing a zoning certificate	Planning & Dev Regs 2009	N	73.00	0.00	73.00
(13) Replying to a property settlement questionnaire	Planning & Dev Regs 2009	N	73.00	0.00	73.00
(14) Planning written planning advice	Planning & Dev Regs 2009	N	73.00	0.00	73.00
Part 2 - Scheme Amendments & Structure Plans					
Shire Planner (per hour)	Planning & Dev Regs 2009	N	88.00	0.00	88.00
Other professional staff e.g. Environmental Health Officer (per hour)	Planning & Dev Regs 2009	N	36.85	0.00	36.85
Secretary/Administrative Clerk (per hour)	Planning & Dev Regs 2009	N	30.20	0.00	30.20
Other Town Planning Fees and Charges					
Copy of Scheme	Council	Y	27.19	2.70	29.89
Directional Signs	Council	Y	at cost	10%	at cost plus GST
Assessment of Caravan Rigid Annexes	Council	N	109.15	0.00	109.15
Rural Number Application	Council	Y	53.50	5.35	58.85
Gate Permit Application	Council	Y	58.40	5.80	64.20
Gate Permit Renewal	Council	Y	58.40	5.80	64.20
Other Community Amenities					
Cemeteries					
Burials - 2.1 depth					
- Interment (no prior reservation)	Council	Y	1014.45	101.45	1115.90
- Interment (with prior reservation)	Council	Y	965.05	96.50	1061.55
- Interment (child)	Council	Y	666.95	66.70	733.65
Extra Charges					
- Interment on a Saturday, Sunday or Public Holiday	Council	Y	413.32	41.33	454.65
- Exhumation of Grave to be completed by Metro Cemetery Board	Council	Y	at cost	10%	at cost plus GST
- Re-opening of Grave for second interment	Council	Y	840.73	84.07	924.80
- Grant of Right of Burial	Council	Y	49.30	0.00	49.30
- Use of excavator (if required to dig grave)	Council	Y	at cost	10%	at cost plus GST
Interment of Ashes					
- Interment of Ashes into Niche Wall single (plus cost of plaque)	Council	Y	156.41	15.64	172.05
- Interment of Ashes into Niche Wall double (plus cost of plaque)	Council	Y	207.46	20.74	228.20
- Grant of Right for interment in Niche Wall	Council	Y	50.60	0.00	50.60
- Interment of Ashes into gravesite	Council	Y	134.14	13.41	147.55
- Registration of Ashes interred into existing grave	Council	Y	28.27	2.83	31.10
- Transfer of Ashes (plus cost of plaque if required)	Council	Y	95.36	9.54	104.90
- Removal of Ashes from Cemetery to authorised family member	Council	Y	88.77	8.88	97.65
Miscellaneous Fees					
- Funeral Directors Annual Licence Fee	Council	Y	217.00	21.70	238.70
- Single Funeral Permit	Council	Y	72.55	7.25	79.80
- Monumental Masons Annual Licence Fee	Council	Y	95.32	9.53	104.85
- Single Monument Permit	Council	Y	56.05	5.60	61.65
- Copy of Grant of Right of Burial	Council	Y	23.95	0.00	23.95
- Renewal of Grant of Right of Burial (original valid for 25yrs)	Council	Y	49.30	0.00	49.30
Recreation & Culture					
Public Halls & Civic Centre					

Hire of Public Hall FULL DAY	Council	Y	189.68	18.97	208.65
Hire of Public Hall HALF DAY	Council	Y	81.45	8.15	89.60
Hire of Public Hall Hourly Rate	Council	Y	16.36	1.64	18.00
Refundable Memorial Hall Hire Bond for Function with Alcohol	Council	N	265.20	0.00	265.20
Refundable Memorial Hall Hire Bond for Function without Alcohol	Council	N	57.10	0.00	57.10
Bond for Equipment Hire (Chairs and Trestle tables)	Council	N	209.10	0.00	209.10
Hire fee for Chairs (Per Day Per Chair)	Council	Y	0.68	0.07	0.75
Hire fee for Trestle Tables (Per table per day)	Council	Y	4.60	0.45	5.05
Bond for Hire of Lectern	Council	N	51.00	0.00	51.00
Hire of Lectern (per day)	Council	Y	27.83	2.77	30.60
Swimming Areas					
Family Season Ticket (2 Adults + 3 Children)	Council	Y	190.09	19.01	209.10
Adult Season Ticket	Council	Y	100.14	10.01	110.15
Child Season Ticket (Under 18 Yrs)	Council	Y	71.41	7.14	78.55
Adult Single Entry	Council	Y	4.32	0.43	4.75
Child Single Entry (Under 18 Yrs)	Council	Y	2.82	0.28	3.10
Senior Season Pass - Pensioner Concession	Council	Y	80.21	8.02	88.23
Senior Single Entry - Pensioner Concession	Council	Y	3.45	0.35	3.80
Adult Supervisor/Spectator Entry	Council	Y	0.00	0.00	0.00
Early Morning Swimming Swipe Card	Council	N	10.20	0.00	10.20
School Group including entry fee for accompanying teachers/parents	Council	Y	2.41	0.24	2.65
Gnowangerup Community Swimming Pool Facilitated Activity Costs	Council	Y	at cost	10%	at cost plus GST
Libraries					
Bond for Library Item hire	Council	N	30.00	0.00	30.00
Administration fee for lost/damaged books	Council	Y	7.05	0.70	7.75
Administration fee for overdue book (6 weeks)	Council	Y	7.05	0.70	7.75
Replacement of lost book as per LISWA depreciated value basis	Council	Y	at cost	10%	at cost plus GST
Transport					
Traffic Control					
Special Series Shire Number Plates Dept. of Transport Fee	Dept Transport	N	at cost	0.00	as per D.O.T. Fee
Special Series Shire Number Plates Gnowangerup Shire Fee	Council	Y	56.05	5.60	61.65
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	Caravan Parks & Camping Grounds Regs 1997	N	200.00	0.00	200.00
- Late renewal penalty	Caravan Parks & Camping Grounds Regs 1997	Y	20.00	2.00	22.00
- Temporary License (minimum): Based on long stay sites \$6 per site, short stay sites and sites in transit parks \$6 per site, camp sites \$3 per site, overflow sites \$1.50 per site	Caravan Parks & Camping Grounds Regs 1997	N	100.00	0.00	100.00
- License Transfer	Caravan Parks & Camping Grounds Regs 1997	N	100.00	0.00	100.00
Building Control					
Building Permits (certified) - Class 1 & 10 (minimum fee or 0.19% of value of work)	Building Regs 2012	N	110.00	0.00	110.00
Building Permits (certified) - Other Classes (minimum fee or 0.09% of value of work)	Building Regs 2012	N	110.00	0.00	110.00
Building Permits (uncertified) - Class 1 & 10 (minimum fee or 0.657% of value of work)	Building Regs 2012	N	110.00	0.00	110.00
Building Permits (unauthorised) - All Classes (minimum fee or 0.854% of value of work)	Building Regs 2012	N	110.00	0.00	110.00
BCITF Levy (statutory) for > \$20,000 value of works	Building & Construction Industry Training Levy Act 1990	N	0.20% of value	0.00	0.20% of value
BRB Levy (statutory) per licence 0.137% (Min. \$61.65)	Building Commission	N	61.65	0.00	61.65
Footpath/Kerb Deposit on Building Application	Council	N	1084.90	0.00	1084.90
Footpath/Kerb Deposit on Demolition Application	Council	N	1084.90	0.00	1084.90
Demolition Permit (per storey)	Building Regs 2012	N	110.00	0.00	110.00
Extension of Building or Demolition Permit	Building Regs 2012	N	110.00	0.00	110.00
Inspection of Pool enclosures 4 yearly (reg 53)	Building Regs 2012	N	58.45	0.00	58.45
Economic Services (continued)					
Public Utility Services					
Sale of Water from Standpipes (per kilolitre) minimum \$10 charge	Council	N	13.45	0.00	13.45
Standpipe swipe card	Council	Y	21.32	2.13	23.45
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					
- 1 to 5 holes (inclusive)	Council	N	246.40	0.00	246.40
- 6 to 10 holes (inclusive)	Council	N	368.90	0.00	368.90
- 11 to 30 holes (inclusive)	Council	N	737.70	0.00	737.70
- 31 to 100 holes (inclusive)	Council	N	1356.90	0.00	1356.90
- 101 holes and over	Council	N	1844.15	0.00	1844.15
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					
- Initial Fee	Council	Y	56.10	5.60	61.70
- Administration Fee	Council	Y	56.10	5.60	61.70
Other Property & Services					
Private Works					
Plant & Machinery (Wet hire only) per hour	Council				

- Grader	Council	Y	at cost plus 30%	10%	at cost plus 30%
- Loader	Council	Y	at cost plus 30%	10%	at cost plus 30%
- Tip Truck	Council	Y	at cost plus 30%	10%	at cost plus 30%
- Small Truck (Dutro)	Council	Y	at cost plus 30%	10%	at cost plus 30%
- Pig Trailer	Council	Y	at cost plus 30%	10%	at cost plus 30%
- Prime Mover	Council	Y	at cost plus 30%	10%	at cost plus 30%
- Side Tipper	Council	Y	at cost plus 30%	10%	at cost plus 30%
- Low Loader	Council	Y	at cost plus 30%	10%	at cost plus 30%
- Roller	Council	Y	at cost plus 30%	10%	at cost plus 30%
- Tray Top Ute	Council	Y	at cost plus 30%	10%	at cost plus 30%
- John Deer Tractor	Council	Y	at cost plus 30%	10%	at cost plus 30%
- Trailers (per day)	Council	Y	at cost plus 30%	10%	at cost plus 30%
- Vibrating Plate Compactor (per day)	Council	Y	at cost plus 30%	10%	at cost plus 30%
- Cement Mixers (per day)	Council	Y	at cost plus 30%	10%	at cost plus 30%
- Sundry Plant Items	Council	Y	at cost plus 30%	10%	at cost plus 30%
Labour & Overheads (i.e. no machinery)	Council	Y	at cost plus 30%	10%	at cost plus 30%
Bond for Equipment Hire					
Mini Truck (Gardeners Truck)	Council	N	50.00	0.00	50.00
Backhoe	Council	N	50.00	0.00	50.00
Trailer	Council	N	30.00	0.00	30.00
Lawn Mower	Council	N	10.00	0.00	10.00
Whipper Sniper	Council	N	10.00	0.00	10.00
Chainsaw	Council	N	10.00	0.00	10.00
Mulch/Sand per cubic metre	Council	Y	22.09	2.21	24.30
Blue Metal (including sweepings) per cubic metre	Council	Y	31.55	3.15	34.70
Delivery Fee up to 3 cubic metres	Council	Y	22.09	2.21	24.30
Delivery Fee over 3 cubic metres	Council	Y	at cost plus 30%	10%	at cost plus 30%
Gravel ex Pit (per m3)	Council	Y	6.60	0.65	7.25
* indicates statutory fee.					