

SHIRE OF GNOWANGERUP

2022-23

ANNUAL BUDGET

FOR THE YEAR ENDING 30 JUNE 2023



Heart of the Stirlings



SHIRE OF GNOWANGERUP

SHIRE OF GNOWANGERUP

BUDGET

FOR THE YEAR ENDED 30 JUNE 2023

LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

Statement of Comprehensive Income by Nature or Type	2
Statement of Cash Flows	3
Rate Setting Statement	4
Index of Notes to the Budget	5
Detailed Operating & Capital Budget Workpapers	29
Schedule of Fees and Charges	87

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 2023

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
Revenue				
Rates	2(a)	4,315,060	4,227,138	4,223,193
Operating grants, subsidies and contributions	10	420,329	2,923,302	896,348
Fees and charges	15	321,911	349,915	305,559
Interest earnings	11(a)	27,373	42,550	37,455
Other revenue	11(a)	862,241	136,886	72,634
		5,946,914	7,679,791	5,535,189
Expenses				
Employee costs		(2,736,458)	(2,593,637)	(2,650,345)
Materials and contracts		(2,245,747)	(2,858,343)	(2,358,089)
Utility charges		(186,258)	(153,456)	(178,508)
Depreciation on non-current assets	5	(2,348,139)	(2,420,274)	(2,291,412)
Interest expenses	11(c)	(18,323)	(22,733)	(23,554)
Insurance expenses		(289,946)	(202,199)	(251,066)
Other expenditure		(428,038)	(280,084)	(383,351)
		(8,252,909)	(8,530,726)	(8,136,325)
		(2,305,995)	(850,935)	(2,601,136)
Non-operating grants, subsidies and contributions	10	2,365,572	1,697,469	1,712,878
Profit on asset disposals	4(b)	0	14,334	0
Fair value adjustments to financial assets at fair value through profit or loss		0	3,997	0
		2,365,572	1,715,800	1,712,878
Net result for the period		59,577	864,865	(888,258)
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		59,577	864,865	(888,258)

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

SHIRE OF GNOWANGERUP
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		4,315,060	4,195,179	4,223,193
Operating grants, subsidies and contributions		(9,379)	3,207,777	719,979
Fees and charges		321,911	349,915	305,559
Interest received		27,373	42,550	37,455
Goods and services tax received		0	41,005	0
Other revenue		862,241	136,886	72,634
		5,517,206	7,973,312	5,358,820
Payments				
Employee costs		(2,660,844)	(2,697,885)	(2,580,907)
Materials and contracts		(2,245,747)	(3,110,877)	(2,358,089)
Utility charges		(186,258)	(153,456)	(178,508)
Interest expenses		(18,323)	(24,186)	(23,554)
Insurance paid		(289,946)	(202,199)	(251,066)
Other expenditure		(428,038)	(280,084)	(383,351)
		(5,829,156)	(6,468,687)	(5,775,475)
Net cash provided by (used in) operating activities	3	(311,950)	1,504,625	(416,655)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for financial assets at amortised cost - self supporting loans	6	0	60,000	(60,000)
Payments for purchase of property, plant & equipment	4(a)	(1,788,417)	(1,279,077)	(1,667,591)
Payments for construction of infrastructure	4(a)	(2,507,938)	(2,280,263)	(2,062,014)
Non-operating grants, subsidies and contributions		2,365,572	1,697,469	1,712,878
Proceeds from sale of property, plant and equipment	4(b)	240,000	400,794	362,000
Proceeds on financial assets at amortised cost - self supporting loans	6(a)	5,477	250,948	30,948
Net cash provided by (used in) investing activities		(1,685,306)	(1,150,129)	(1,683,779)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(103,381)	(556,784)	(216,784)
Principal elements of lease payments	7	(4,360)	(3,952)	(5,945)
Proceeds from new borrowings	6(a)	0	60,000	60,000
Net cash provided by (used in) financing activities		(107,741)	(500,736)	(162,729)
Net increase (decrease) in cash held		(2,104,997)	(146,240)	(2,263,163)
Cash at beginning of year		4,764,755	4,910,995	4,910,875
Cash and cash equivalents at the end of the year	3	2,659,758	4,764,755	2,647,712

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

SHIRE OF GNOWANGERUP
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 Budget \$	2021/22 Actual \$	2021/22 Budget \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)				
	3	2,090,667	2,202,004	2,182,201
		2,090,667	2,202,004	2,182,201
Revenue from operating activities (excluding rates)				
Specified area and ex gratia rates	2(a)(ii)	218,947	249,883	246,462
Operating grants, subsidies and contributions	10	420,329	2,923,302	896,348
Fees and charges	15	321,911	349,915	305,559
Interest earnings	11(a)	27,373	42,550	37,455
Other revenue	11(a)	862,241	140,883	72,634
Profit on asset disposals	4(b)	0	14,334	0
		1,850,801	3,720,867	1,558,458
Expenditure from operating activities				
Employee costs		(2,736,458)	(2,593,637)	(2,650,345)
Materials and contracts		(2,245,747)	(2,858,343)	(2,358,089)
Utility charges		(186,258)	(153,456)	(178,508)
Depreciation on non-current assets	5	(2,348,139)	(2,420,274)	(2,291,412)
Interest expenses	11(c)	(18,323)	(22,733)	(23,554)
Insurance expenses		(289,946)	(202,199)	(251,066)
Other expenditure		(428,038)	(280,084)	(383,351)
		(8,252,909)	(8,530,726)	(8,136,325)
Non-cash amounts excluded from operating activities	3(b)	2,423,753	2,352,134	2,360,850
Amount attributable to operating activities		(1,887,688)	(255,721)	(2,034,816)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	10	2,365,572	1,697,469	1,712,878
Payments for property, plant and equipment	4(a)	(1,788,417)	(1,279,077)	(1,667,591)
Payments for construction of infrastructure	4(a)	(2,507,938)	(2,280,263)	(2,062,014)
Payments for financial assets at amortised cost - self supporting loans	6(a)	0	(60,000)	(60,000)
Proceeds from disposal of assets	4(b)	240,000	400,794	362,000
Proceeds from financial assets at amortised cost - self supporting loans	6(a)	5,477	370,948	30,948
Amount attributable to investing activities		(1,685,306)	(1,150,129)	(1,683,779)
Amount attributable to investing activities		(1,685,306)	(1,150,129)	(1,683,779)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(103,381)	(556,784)	(216,784)
Principal elements of finance lease payments	7	(4,360)	(3,952)	(5,945)
Proceeds from new borrowings	6(b)	0	60,000	60,000
Transfers to cash backed reserves (restricted assets)	8(a)	(525,378)	(268,592)	(268,398)
Transfers from cash backed reserves (restricted assets)	8(a)	110,000	288,590	173,000
Amount attributable to financing activities		(523,119)	(480,738)	(258,127)
Budgeted deficiency before general rates		(4,096,113)	(1,886,588)	(3,976,722)
Estimated amount to be raised from general rates	2(a)	4,096,113	3,977,255	3,976,731
Net current assets at end of financial year - surplus/(deficit)	3	0	2,090,667	9

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

INDEX OF NOTES TO THE BUDGET

Note 1	Basis of Preparation	6
Note 2	Rates	9
Note 3	Net Current Assets	12
Note 4	Reconciliation of cash	14
Note 5	Fixed Assets	15
Note 6	Asset Depreciation	17
Note 7	Borrowings	18
Note 8	Leases	20
Note 9	Reserves	21
Note 10	Revenue Recognition	22
Note 11	Program Information	23
Note 12	Other Information	24
Note 13	Elected Members Remuneration	25
Note 14	Major Land Transactions	26
Note 15	Trading Undertakings and Major Trading Undertakings	27
Note 16	Fees and Charges	28

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

1 (a) BASIS OF PREPARATION

The annual 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 annual 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.

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget or required by legislation.

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 annual 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 15 to the annual budget.

2021/22 actual balances

Balances shown in this budget as 2021/22 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Initial application of accounting standards

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

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2020-6 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current - Deferral of Effective Date

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

New accounting standards for application in future years

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

- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-6 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards

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

Judgements, estimates and assumptions

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

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

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

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

Rounding off figures

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

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

1 (b) 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.

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.

1 (c) KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE

ACTIVITIES

Governance

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

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

General purpose funding

To collect revenue to allow for the provision of services

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

Law, order, public safety

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

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

Health

To provide an operational framework for environmental and community health

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

Education and welfare

To provide services to the elderly, children and youth

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

Housing

To provide and maintain staff and other housing

Provision and maintenance of staff and other housing.

Community amenities

To provide services required by the community

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

Recreation and culture

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

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

Transport

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

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

Economic services

To help promote the shire and its economic wellbeing

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

Other property and services

To monitor and control Shire's overheads operating accounts

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

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2022/23 Budgeted rate revenue	2022/23 Budgeted interim rates	2022/23 Budgeted back rates	2022/23 Budgeted total revenue	2021/22 Actual total revenue	2021/22 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) general rates										
GRV Townsites	Gross Rental Value	0.162637	374	3,448,944	560,925	0	0	560,925	543,943	544,588
GRV Amelup Tourism	Gross Rental Value	0.162637	4	114,660	18,648	0	0	18,648	18,105	18,105
UV Rural	Unimproved Value	0.00717	342	473,833,000	3,397,383	0	0	3,397,383	3,298,290	3,298,290
UV Mining	Unimproved Value	0.00717	0	0	0	0	0	0	0	0
Sub-Total			720	477,396,604	3,976,956	0	0	3,976,956	3,860,338	3,860,983
Minimum payment										
		\$								
GRV Townsites	Gross Rental Value	803	119	209,832	95,557	0	0	95,557	94,380	93,600
GRV Amelup Tourism	Gross Rental Value	803	1	4,160	803	0	0	803	780	780
UV Rural	Unimproved Value	803	28	1,754,900	22,484	0	0	22,484	21,840	21,840
UV Mining	Unimproved Value	803	12	218,482	9,636	0	0	9,636	8,969	8,580
			880	479,583,978	4,105,436	0	0	4,105,436	3,986,307	3,985,783
Concessions on general rates (Refer note 2(e))								(9,323)	(9,052)	(9,052)
Total amount raised from general rates								4,096,113	3,977,255	3,976,731
(ii) Specified area and ex gratia rates										
Specified area rates										
Gnp Sporting Complex	Gross Rental Value				2,741			2,741	10,454	10,454
Gnp Sporting Complex	Unimproved Value				5,090			5,090	19,507	19,418
Borden Pavilion	Gross Rental Value				0			0	562	562
Borden Pavilion	Unimproved Value				0			0	9,595	9,595
Ongerup Effluent	Gross Rental Value				38,854			38,854	38,281	38,280
Waste Collection Rate	Gross Rental Value				56,000			56,000	56,000	56,000
Waste Collection Rate	Unimproved Value				75,800			75,800	76,200	75,800
Total specified area rates				0	178,485	0	0	178,485	210,599	210,109
Ex-gratia rates										
Exgratia Rates - CBH					40,462	0	0	40,462	39,284	36,353
Total specified area and ex gratia rates								218,947	249,883	246,462
Total rates								4,315,060	4,227,138	4,223,193

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 2022/23 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.

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	20/09/2022	0	0.0%	7.0%
Option two				
First instalment	20/09/2022	0	0.0%	7.0%
Second instalment	21/11/2022	10	5.5%	7.0%
Third instalment	23/01/2023	10	5.5%	7.0%
Fourth instalment	27/03/2023	10	5.5%	7.0%

	2022/23 Budget revenue	2021/22 Actual revenue	2021/22 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	4,100	4,190	4,500
Instalment plan interest earned	10,900	10,905	11,500
Interest on deferred rates	800	806	611
Unpaid rates and service charge interest earned	13,000	20,855	13,000

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

	Budgeted rate applied to costs	Budgeted rate set aside to reserve	Reserve Amount to be applied to costs	Purpose of the rate	Area or properties rate is to be imposed on
Specified area rate	\$	\$	\$		
Gnp Sporting Complex	7,831	0	0	To meet part of the loan repayments for the Gnowangerup Sporting Complex Facility.	Applied to all properties in the Old Gnowangerup Townsite Ward and Gnowangerup Rural Ward.
Borden Pavilion	0	0	0	To meet the loan repayments for the Borden Pavilion Facility.	Applied to all properties of the Old Borden Townsite Ward and the Borden Rural Ward.
Ongerup Effluent	38,854	0	0	To contribute towards the maintenance, renewal and replacement of the Ongerup Effluent System.	Applied to all properties in the Ongerup Townsite.
Waste Collection Rate	56,000	0	0	To contribute towards the maintenance, renewal and replacement of the waste facilities within the Shire.	Applied to all properties within the Shire.
Waste Collection Rate	75,800	0	0		
	178,485	0	0		

(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2023.

(e) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Note	Type	Discount %	Discount (\$)	2022/23 Budget	2021/22 Actual	2021/22 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
					\$	\$	\$		
Assess A213		Concession	50%		2,537	2,463	2,463	General rates on Assessment A213	To assist promote the tourist industry in the Amelup Tourism Precinct.
Assess A293		Concession	50%		4,778	4,639	4,639	General rates on Assessment A293	To assist promote the tourist industry in the Amelup Tourism Precinct.
Assess A314		Concession	50%		867	841	841	General rates on Assessment A314	To assist promote the tourist industry in the Amelup Tourism Precinct.
Assess A556		Concession	50%		1,141	1,109	1,109	General rates on Assessment A556	To assist promote the tourist industry in the Amelup Tourism Precinct.
					9,323	9,052	9,052		

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

3. NET CURRENT ASSETS

	Note	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
		\$	\$	\$
(a) Composition of estimated net current assets				
Current assets				
Cash and cash equivalents - unrestricted	3	125,681	2,216,348	413,619
Cash and cash equivalents - restricted	3	2,534,077	2,548,407	2,234,093
Financial assets - unrestricted		5,587	5,477	0
Receivables		333,085	333,085	388,421
Inventories		63,785	63,785	23,344
		3,062,215	5,167,102	3,059,477
Less: current liabilities				
Trade and other payables		(188,355)	(188,355)	(430,717)
Contract liabilities		0	(429,708)	0
Lease liabilities	7	(4,357)	(8,717)	(4,322)
Long term borrowings	6	(86,822)	(103,379)	0
Employee provisions		(334,196)	(334,196)	(394,658)
		(613,730)	(1,064,355)	(829,697)
Net current assets		2,448,485	4,102,747	2,229,780
Less: Total adjustments to net current assets	3.(c)	(2,448,485)	(2,012,080)	(2,229,771)
Net current assets used in the Rate Setting Statement		0	2,090,667	9

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) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

	Note	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
		\$	\$	\$
Less: Profit on asset disposals	4(b)	0	(14,334)	0
Less: Fair value adjustments to financial assets at fair value through profit and loss		0	(3,997)	0
Add: Depreciation on assets	5	2,348,139	2,420,274	2,291,412
Movement in non-current pensioner deferred rates		0	(2,400)	0
Movement in non-current employee provisions		75,614	(47,409)	69,438
Non cash amounts excluded from operating activities		2,423,753	2,352,134	2,360,850

(c) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - restricted reserves	8	(2,534,077)	(2,118,699)	(2,234,093)
Less: Current assets not expected to be received at end of year				
- Current portion of self supporting loans receivable		(5,587)	(5,477)	0
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		86,822	103,379	0
- Current portion of lease liabilities		4,357	8,717	4,322
Total adjustments to net current assets		(2,448,485)	(2,012,080)	(2,229,771)

3 (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 Shire recognises revenue for the prepaid rates that have not been refunded.

INVENTORIES

General

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

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

Superannuation

The Shire 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.

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.

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 2023

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	2022/23 Budget	2021/22 Actual	2021/22 Budget
Cash at bank and on hand		\$ 541,061	\$ 2,646,058	\$ 413,619
Term deposits		2,118,697	2,118,697	2,234,093
Total cash and cash equivalents		2,659,758	4,764,755	2,647,712
Held as				
- Unrestricted cash and cash equivalents	3(a)	125,681	2,216,348	413,619
- Restricted cash and cash equivalents	3(a)	2,534,077	2,548,407	2,234,093
		2,659,758	4,764,755	2,647,712
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		2,534,077	2,548,407	2,234,093
		2,534,077	2,548,407	2,234,093
The restricted assets are a result of the following specific purposes to which the assets may be used:				
Financially backed reserves	8	2,534,077	2,118,699	2,234,093
Contract liabilities		0	429,708	0
		2,534,077	2,548,407	2,234,093
Reconciliation of net cash provided by operating activities to net result				
Net result		59,577	864,865	(888,258)
Depreciation	5	2,348,139	2,420,274	2,291,412
(Profit)/loss on sale of asset	4(b)	0	(14,334)	0
(Profit)/loss on non-financial asset			(3,997)	
Share of profit or (loss) of associates accounted for using the equity method		0	0	0
(Increase)/decrease in receivables		0	52,622	0
(Increase)/decrease in inventories		0	(40,441)	0
Increase/(decrease) in payables		0	(209,923)	0
Increase/(decrease) in contract liabilities		(429,708)	240,899	(176,369)
Increase/(decrease) in employee provisions		75,614	(107,871)	69,438
Non-operating grants, subsidies and contributions		(2,365,572)	(1,697,469)	(1,712,878)
Net cash from operating activities		(311,950)	1,504,625	(416,655)

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 3 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

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

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

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program											2022/23 Budget total	2021/22 Actual total	2021/22 Budget total
	Governance	General purpose funding	Law, order, public safety	Health	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>														
Buildings - non-specialised	0	0	0	0	0	407,001	0	0	0	0	0	407,001	0	0
Buildings - specialised	0	0	0	0	0	0	0	182,000	0	329,416	5,500	516,916	246,832	634,091
Furniture and equipment	0	0	0	7,000	0	0	0	0	0	0	0	7,000	11,007	7,500
Plant and equipment	0	0	0	0	0	0	0	33,500	724,000	0	100,000	857,500	1,021,238	1,026,000
	0	0	0	7,000	0	407,001	0	215,500	724,000	329,416	105,500	1,788,417	1,279,077	1,667,591
<i>Infrastructure</i>														
Infrastructure - roads	0	0	0	0	0	0	0	1,948,792	0	0	0	1,948,792	2,158,676	1,637,045
Infrastructure - footpaths	0	0	0	0	0	0	0	50,000	0	0	0	50,000	0	0
Infrastructure - drainage	0	0	0	0	0	0	5,000	0	0	0	0	5,000	0	5,000
Infrastructure - Sewer	0	0	0	0	0	0	20,000	0	0	0	0	20,000	0	0
Infrastructure - parks and ovals	0	0	0	0	0	0	0	3,671	0	0	0	3,671	15,000	24,256
Infrastructure - waste facilities	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other infrastructure - Other	0	0	6,700	0	0	0	0	82,725	40,000	0	18,000	147,425	106,446	121,613
Other infrastructure Airport	0	0	0	0	0	0	0	0	333,050	0	0	333,050	141	274,100
	0	0	6,700	0	0	0	25,000	86,396	2,371,842	0	18,000	2,507,938	2,280,263	2,062,014
<i>Right of use assets</i>														
Right of use - plant and equipment	0	0	0	0	0	0	0	0	0	0	0	0	17,190	18,240
	0	0	0	0	0	0	0	0	0	0	0	0	17,190	18,240
Total acquisitions	0	0	6,700	7,000	0	407,001	25,000	301,896	3,095,842	329,416	123,500	4,296,355	3,576,530	3,747,845

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 2023

4. FIXED ASSETS

(b) Disposals of Assets

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

	2022/23 Budget Net Book Value	2022/23 Budget Sale Proceeds	2022/23 Budget Profit	2022/23 Budget Loss	2021/22 Actual Net Book Value	2021/22 Actual Sale Proceeds	2021/22 Actual Profit	2021/22 Actual Loss	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Recreation and culture	5,000	5,000	0	0	0	0	0	0	7,000	7,000	0	0
Transport	165,000	165,000	0	0	386,460	400,794	14,334	0	355,000	355,000	0	0
Other property and services	70,000	70,000	0	0	0	0	0	0	0	0	0	0
	240,000	240,000	0	0	386,460	400,794	14,334	0	362,000	362,000	0	0
By Class												
<u>Property, Plant and Equipment</u>												
Plant and equipment	240,000	240,000	0	0	386,460	400,794	14,334	0	362,000	362,000	0	0
	240,000	240,000	0	0	386,460	400,794	14,334	0	362,000	362,000	0	0

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

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

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

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 - Sewer
 Infrastructure - parks and ovals
 Infrastructure - waste facilities
 Other infrastructure - Other
 Other infrastructure Airport
 Right of use - plant and equipment

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
	127,810	127,857	104,130
	9,295	9,300	9,630
	2,680	2,680	2,900
	29,023	29,000	33,985
	94,280	94,249	97,045
	662,966	688,930	616,945
	1,060,110	1,106,393	1,047,680
	5,690	5,482	5,690
	356,285	356,383	373,407
	2,348,139	2,420,274	2,291,412
	29,000	29,000	33,955
	512,948	569,753	442,340
	16,848	16,848	7,435
	395,240	398,240	406,850
	850,667	850,667	857,535
	14,872	14,872	14,895
	74,360	74,366	74,365
	4,975	4,975	4,980
	272,680	277,688	272,770
	14,190	14,190	14,190
	45,620	52,936	45,620
	112,555	112,555	112,225
	4,184	4,184	4,252
	2,348,139	2,420,274	2,291,412

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 life 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 2023

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	Budget	2022/23	2022/23	Budget	2022/23	Actual	2021/22	2021/22	Actual	2021/22	Budget	2021/22	2021/22	Budget	2021/22	
				Principal	Budget	Budget	Principal	Principal		Actual	Actual	Actual	Principal		Budget	Budget	Budget	Principal	Principal
				1 July 2022	New Loans	Repayments	30 June 2023	Repayments	1 July 2021	New Loans	Repayments	30 June 2022	Repayments	1 July 2021	New Loans	Repayments	30 June 2022	Repayments	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Housing																			
GROH Housing	277	WATC	4.20%	0	0	0	0	0	91,319	0	(91,319)	0	(1,964)	91,319	0	(91,319)	0	(2,886)	
Staff Housing	281	WATC	1.52%	297,986	0	(38,862)	259,124	(4,840)	336,264	0	(38,278)	297,986	(5,270)	336,264	0	(38,278)	297,986	(5,423)	
Recreation and culture																			
Gnp Community Centre	273	WATC	6.18%	90,237	0	(20,543)	69,694	(5,412)	109,567	0	(19,330)	90,237	(6,334)	109,567	0	(19,330)	90,237	(6,625)	
Borden Pavilion	278	WATC	4.29%	19,467	0	(19,467)	0	(629)	38,120	0	(18,653)	19,467	(1,245)	38,120	0	(18,656)	19,464	(1,437)	
Gnp Synthetic Surface	279	WATC	4.23%	127,108	0	(19,032)	108,076	(5,329)	145,363	0	(18,255)	127,108	(5,901)	145,363	0	(18,252)	127,111	(5,958)	
Other property and services																			
Ongerup Community Development	282	WATC	0.52%	0	0	0	0	(465)	340,000	0	(340,000)	0	(456)	340,000	0	0	340,000	0	
				534,798	0	(97,904)	436,894	(16,675)	1,060,633	0	(525,835)	534,798	(21,170)	1,060,633	0	(185,835)	874,798	(22,329)	
Self Supporting Loans																			
Recreation and culture																			
Gnp Sporting Complex	275	WATC	4.06%	0	0	0	0	0	21,426	0	(21,426)	0	(581)	21,426	0	(21,426)	0	(655)	
Borden Pavilion	276	WATC	4.06%	0	0	0	0	0	9,523	0	(9,523)	0	(258)	9,523	0	(9,523)	0	(291)	
Ongerup Bowls Club	283	WATC	2.00%	60,000	0	(5,477)	54,523	(1,173)	0	60,000	0	60,000	(496)	0	60,000	0	60,000	0	
				60,000	0	(5,477)	54,523	(1,173)	30,949	60,000	(30,949)	60,000	(1,335)	30,949	60,000	(30,949)	60,000	(946)	
				594,798	0	(103,381)	491,417	(17,848)	1,091,582	60,000	(556,784)	594,798	(22,505)	1,091,582	60,000	(216,784)	934,798	(23,275)	

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 2023

6. INFORMATION ON BORROWINGS

(b) New borrowings - 2022/23

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2023

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2022 nor is it expected to have unspent borrowing funds as at 30th June 2023.

(d) Credit Facilities

	2022/23 Budget	2021/22 Actual	2021/22 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	491,417	594,798	934,798

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 2023

7. LEASE LIABILITIES

Purpose	Lease		Lease	Lease	Budget	2022/23	Budget	2022/23	Actual	2021/22	Actual	2021/22	Budget	2021/22	Budget	2021/22	Budget	2021/22	
	Number	Institution	Interest Rate	Term	Lease Principal 1 July 2022	2022/23 Budget New Leases	2022/23 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2023	2022/23 Budget Lease Interest Repayments	Principal 1 July 2021	2021/22 Actual New Leases	2021/22 Actual Lease repayments	Actual Lease Principal outstanding 30 June 2022	2021/22 Actual Lease repayments	Budget Principal 1 July 2021	2021/22 Budget New Leases	2021/22 Budget Lease repayments	Budget Lease Principal outstanding 30 June 2022	2021/22 Budget Lease Interest Repayments
Other property and services					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Photocopier Lease	01	Lease IT	3.5%	4	4,322	0	0	4,322	0	4,322	0	0	4,322	0	4,322	0	(1,634)	2,688	(30)
Photocopier Lease	02	3E Advantage	3.0%	4	13,238	0	(4,360)	8,878	(475)	0	17,190	(3,952)	13,238	(228)	0	18,240	(4,311)	13,929	(249)
					17,560	0	(4,360)	13,200	(475)	4,322	17,190	(3,952)	17,560	(228)	4,322	18,240	(5,945)	16,617	(279)

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 2023

8. FINANCIALLY BACKED RESERVES

(a) Financially Backed Reserves - Movement

	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance	2021/22 Actual Opening Balance	2021/22 Actual Transfer to	2021/22 Actual Transfer (from)	2021/22 Actual Closing Balance	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	164,230	50,500	0	214,730	197,701	30,529	(64,000)	164,230	197,701	30,546	0	228,247
(b) Plant reserve	746,308	150,000	(80,000)	816,308	733,474	123,834	(111,000)	746,308	733,474	123,834	(111,000)	746,308
(c) Airport reserve	40,000	50,000	0	90,000	0	40,000	0	40,000	0	40,000	0	40,000
(d) Ongerup Effluent	57,347	10,000	0	67,347	47,221	10,126	0	57,347	47,220	10,118	0	57,338
(e) Area Promotion	30,738	0	0	30,738	30,656	82	0	30,738	30,656	77	0	30,733
(f) Swimming Pool	351,227	56,000	0	407,227	294,439	56,788	0	351,227	294,439	56,736	0	351,175
(g) Land Development	142,307	128,878	0	271,185	193,380	517	(51,590)	142,307	193,380	483	0	193,863
(h) Computer Replacement	58,408	30,000	0	88,408	53,266	5,142	0	58,408	53,265	5,133	0	58,398
(i) Waste disposal	251,571	0	0	251,571	250,900	671	0	251,571	250,900	627	0	251,527
(j) Future Funds	205,949	0	0	205,949	205,400	549	0	205,949	205,400	514	0	205,914
(k) Liquid Waste Facility	31,916	0	0	31,916	31,831	85	0	31,916	31,831	79	0	31,910
(l) COVID-19	38,698	0	(30,000)	8,698	100,429	269	(62,000)	38,698	100,429	251	(62,000)	38,680
(m) Disaster Recovery Reserve	0	50,000	0	50,000	0	0	0	0	0	0	0	0
	2,118,699	525,378	(110,000)	2,534,077	2,138,697	268,592	(288,590)	2,118,699	2,138,695	268,398	(173,000)	2,234,093
	2,118,699	525,378	(110,000)	2,534,077	2,138,697	268,592	(288,590)	2,118,699	2,138,695	268,398	(173,000)	2,234,093

(b) Financially Backed Reserves - Purposes

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

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

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

9. 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

10. PROGRAM INFORMATION

Income and expenses	2022/23 Budget	2021/22 Actual	2021/22 Budget
Income excluding grants, subsidies and contributions	\$	\$	\$
Governance	0	526	0
General purpose funding	4,184,706	4,112,627	4,103,422
Law, order, public safety	4,870	8,126	4,120
Health	900	1,622	350
Education and welfare	11,200	12,903	11,200
Housing	94,028	92,471	94,028
Community amenities	304,222	318,413	283,567
Recreation and culture	18,973	22,837	18,746
Transport	800,055	24,041	55
Economic services	17,090	16,326	23,357
Other property and services	90,541	164,928	99,996
	5,526,585	4,774,820	4,638,841
Operating grants, subsidies and contributions			
Governance	3,000	3,000	0
General purpose funding	151,785	2,365,601	654,637
Law, order, public safety	90,500	201,084	71,567
Recreation and culture	6,002	(498)	1,102
Transport	169,042	352,865	169,042
Other property and services	0	1,250	0
	420,329	2,923,302	896,348
Non-operating grants, subsidies and contributions			
Housing	266,666	(16,225)	0
Recreation and culture	522,000	0	0
Transport	1,389,490	1,549,818	1,339,691
Economic services	107,416	0	246,000
Other property and services	80,000	163,876	127,187
	2,365,572	1,697,469	1,712,878
Total Income	8,312,486	9,395,591	7,248,067
Expenses			
Governance	(961,258)	(790,419)	(821,399)
General purpose funding	(110,775)	(99,384)	(101,929)
Law, order, public safety	(437,902)	(351,460)	(383,968)
Health	(355,241)	(282,537)	(299,375)
Education and welfare	(30,363)	(30,861)	(29,789)
Housing	(38,249)	(42,739)	(45,419)
Community amenities	(644,240)	(492,490)	(578,207)
Recreation and culture	(1,701,906)	(1,549,501)	(1,610,966)
Transport	(3,310,601)	(4,022,862)	(3,452,983)
Economic services	(121,840)	(124,325)	(161,221)
Other property and services	(540,534)	(744,148)	(651,069)
Total expenses	(8,252,909)	(8,530,726)	(8,136,325)
Net result for the period	59,577	864,865	(888,258)

11. OTHER INFORMATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	500	5,721	5,398
- Other funds	2,973	4,263	6,946
Other interest revenue (refer note 1b)	23,900	32,566	25,111
	27,373	42,550	37,455
(a) Other revenue			
Reimbursements and recoveries	814,201	74,926	38,718
Other	48,040	61,960	33,916
	862,241	136,886	72,634
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	25,000	23,500	28,750
Other services	20,450	2,300	0
	45,450	25,800	28,750
(c) Interest expenses (finance costs)			
Borrowings (refer Note 6(a))	17,848	22,505	23,275
Interest expense on lease liabilities	475	228	279
	18,323	22,733	23,554
(d) Write offs			
General rate	50	23	50
	50	23	50

SHIRE OF GNOWANGERUP
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

12. ELECTED MEMBERS REMUNERATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Cr F Gaze			
President's allowance	15,917	15,529	15,529
Meeting attendance fees	16,630	16,224	16,224
Annual allowance for ICT expenses	686	669	669
Travel and accommodation expenses	2,200	1,602	3,140
	35,433	34,024	35,562
CR G Stewart			
Deputy President's allowance	3,979	3,883	3,883
Meeting attendance fees	8,315	8,112	8,112
Annual allowance for ICT expenses	686	669	669
	12,980	12,664	12,664
Cr R House			
Meeting attendance fees	0	2,028	8,112
Annual allowance for ICT expenses	0	167	669
	0	2,195	8,781
Cr C Thomas			
Meeting attendance fees	0	2,028	8,112
Annual allowance for ICT expenses	0	167	669
Travel and accommodation expenses	0	0	3,500
	0	2,195	12,281
Cr S Hmeljak			
Meeting attendance fees	8,315	8,112	8,112
Annual allowance for ICT expenses	686	669	669
	9,001	8,781	8,781
Cr K House			
Meeting attendance fees	0	2,028	8,112
Annual allowance for ICT expenses	0	167	669
	0	2,195	8,781
Cr F Hmeljak			
Meeting attendance fees	0	2,028	8,112
Annual allowance for ICT expenses	0	167	669
	0	2,195	8,781
Cr K O'Keefe			
Meeting attendance fees	8,315	8,112	8,112
Annual allowance for ICT expenses	686	669	669
	9,001	8,781	8,781
Cr M Creagh			
Meeting attendance fees	8,315	8,112	8,112
Annual allowance for ICT expenses	686	669	669
	9,001	8,781	8,781
Cr P Callaghan			
Meeting attendance fees	8,315	6,084	0
Annual allowance for ICT expenses	686	502	0
Travel and accommodation expenses	1,580	694	0
	10,581	7,280	0
Cr R O'Meehan			
Meeting attendance fees	8,315	6,084	0
Annual allowance for ICT expenses	686	502	0
Travel and accommodation expenses	2,570	1,184	0
	11,571	7,770	0
Cr A Martin			
Meeting attendance fees	8,315	6,084	0
Annual allowance for ICT expenses	686	502	0
	9,001	6,586	0
Cr R Kiddle			
Meeting attendance fees	8,315	6,084	0
Annual allowance for ICT expenses	686	502	0
Travel and accommodation expenses	300	85	0
	9,301	6,671	0
Total Elected Member Remuneration	115,870	110,118	113,193
President's allowance	15,917	15,529	15,529
Deputy President's allowance	3,979	3,883	3,883
Meeting attendance fees	83,150	81,120	81,120
Annual allowance for ICT expenses	6,174	6,021	6,021
Travel and accommodation expenses	6,650	3,565	6,640
	115,870	110,118	113,193

13. MAJOR LAND TRANSACTIONS

It is not anticipated any land transactions or major land transactions will occur in 2022/23.

14. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2022/23.

15. FEES AND CHARGES

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
By Program:			
General purpose funding	14,100	15,540	13,800
Law, order, public safety	4,870	8,126	4,120
Health	800	1,396	100
Education and welfare	11,200	12,903	11,200
Housing	94,028	92,239	94,028
Community amenities	125,967	140,926	106,274
Recreation and culture	17,800	16,616	17,800
Transport	55	392	55
Economic services	17,050	16,236	23,282
Other property and services	36,041	45,541	34,900
	321,911	349,915	305,559

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



SHIRE OF GNOWANGERUP
BORDEN GNOWANGERUP ONGERUP

SHIRE OF GNOWANGERUP

BUDGET

DETAILED OPERATING & CAPITAL

WORKPAPERS

2022-2023

Shire of Gnowangerup

BUDGET REPORT

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

G/L	ADOPTED BUDGET	
	Income	Expenditure
Proceeds Sale of Assets		
40015	(\$50,000)	\$0
40345	(\$20,000)	\$0
40295	\$0	\$0
40155	\$0	\$0
40175	\$0	\$0
New	(\$5,000)	\$0
40216	\$0	\$0
40544	(\$55,000)	\$0
40554	(\$55,000)	\$0
40335	\$0	\$0
40515	\$0	\$0
40525	\$0	\$0
40517	\$0	\$0
40165	\$0	\$0
40505	\$0	\$0
40355	(\$30,000)	\$0
40085	(\$25,000)	\$0
40006	\$0	\$0
	PROCEEDS FROM SALE OF ASSETS	\$0
	Written Down Value	
	Written Down Value - Works Plant	\$0
	Sub Total - WDV ON DISPOSAL OF ASSET	\$0
	Total - GAIN/LOSS ON DISPOSAL OF ASSET	\$0
	Total - OPERATING STATEMENT	\$0

Shire of Gnowangerup

BUDGET REPORT

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

ADOPTED BUDGET

2022-23

G/L	ADOPTED BUDGET	
	Income	Expenditure
RATES		
OPERATING EXPENDITURE		
01012 Administration Activity Costs	\$0	\$53,130
01032 Notice Printing & Stationary	\$0	\$5,000
01042 Advertising & Promotion	\$0	\$2,000
01052 Collection Costs	\$0	\$5,000
01062 Valuation Charges	\$0	\$39,100
01072 Search Costs	\$0	\$500
01082 Rates Written Off	\$0	\$50
01092 Specified Area Rate Costs	\$0	\$0
01122 RATES - DOUBTFUL DEBTS EXPENSE	\$0	\$0
Sub Total - GENERAL RATES OP EXP	\$0	\$104,780
OPERATING INCOME		
01003 Rates Income	(\$4,096,113)	\$0
01013 Ex Gratia Rates Contribution	(\$40,462)	\$0
01053 Admin Fee Rate Instalments	(\$4,100)	\$0
01043 Interest On Rates Instalments	(\$10,900)	\$0
01033 Non Payment Penalty	(\$13,000)	\$0
01023 Pensioner Deferred Rate Interest	(\$800)	\$0
01063 Rate Enquiries	(\$6,000)	\$0
01073 ESL Administration Fees	(\$4,000)	\$0
01083 Back Rates Raised	\$0	\$0
01113 Specified Area Rate - Gnp	(\$7,831)	\$0
01143 Specified Area Rate - Borden	\$0	\$0
Sub Total - GENERAL RATES OP INC	(\$4,183,206)	\$0
Total - GENERAL RATES	(\$4,183,206)	\$104,780

Shire of Gnowangerup

BUDGET REPORT

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

G/L

ADOPTED BUDGET

2022-23

Income

Expenditure

OTHER GENERAL PURPOSE FUNDING

OPERATING EXPENDITURE

02042	Bank Fees	\$0	\$5,500
02052	Rates Waiver	\$0	\$0

Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP \$0 \$5,500

OPERATING INCOME

02003	WA Local Govt Grants Commission - General Purpose	(\$103,787)	\$0
02013	WA Local Govt Grants Commission - Untied Roads Grant	(\$47,998)	\$0
02033	Interest on Investments	(\$1,000)	\$0
02043	Interest on Reserve Fund	(\$500)	\$0

Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC (\$153,285) \$0

Total - OTHER GENERAL PURPOSE FUNDING (\$153,285) \$5,500

Total - GENERAL PURPOSE FUNDING (\$4,336,491) \$110,280

Shire of Gnowangerup

BUDGET REPORT

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

G/L	ADOPTED BUDGET		
	Income	Expenditure	
MEMBERS OF COUNCIL			
OPERATING EXPENDITURE			
03002	Strategy & Governance Unit Costs	\$0	\$35,352
03032	Members Travelling	\$0	\$6,650
03042	Conference Expenses	\$0	\$18,600
03052	Election Expenses	\$0	\$5,874
03062	Members Allowances	\$0	\$103,046
03072	Telecommunication Allowance	\$0	\$6,174
03082	Refreshments & Receptions	\$0	\$17,500
03102	Members Insurance	\$0	\$9,050
03112	Consultants Expenses	\$0	\$6,000
03122	Subscriptions	\$0	\$19,801
03132	Other Member Related Costs	\$0	\$1,500
03142	Donations & Grants	\$0	\$117,437
03152	Publications & Legislation	\$0	\$500
03162	Training Programs	\$0	\$4,000
03172	Project/Development Funds	\$0	\$8,000
03202	Administration Activity Costs	\$0	\$92,027
Sub Total - MEMBERS OF COUNCIL OP/EXP		\$0	\$451,511
OPERATING INCOME			
03003	Reimbursements	\$0	\$0
Sub Total - MEMBERS OF COUNCIL OP/INC		\$0	\$0
Total - MEMBERS OF COUNCIL		\$0	\$451,511

Shire of Gnowangerup
BUDGET REPORT

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

G/L	ADOPTED BUDGET	
	Income	Expenditure
GOVERNANCE		
OPERATING EXPENDITURE		
04002 Strategy & Governance Costs	\$0	\$354,862
04032 Public Relations	\$0	\$11,500
04042 Shire Website	\$0	\$7,919
04052 Civic Receptions & Events	\$0	\$15,016
04062 Refreshments	\$0	\$2,000
04072 Minor Furniture & Equipment	\$0	\$2,000
04082 Legal Costs	\$0	\$10,000
04092 Audit Fees	\$0	\$45,450
04102 Advertising	\$0	\$10,000
04112 Minor Admin Expenses	\$0	\$1,000
04192 Valuation Costs	\$0	\$50,000
Sub Total - GOVERNANCE - GENERAL OP/EXP	\$0	\$509,747
OPERATING INCOME		
04023 Grants Revenue	(\$3,000)	\$0
Sub Total - GOVERNANCE - GENERAL OP/INC	(\$3,000)	\$0
Total - GOVERNANCE - GENERAL	(\$3,000)	\$509,747
Total - GOVERNANCE	(\$3,000)	\$961,258

Shire of Gnowangerup
BUDGET REPORT

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

G/L	ADOPTED BUDGET		
	Income	Expenditure	
LAW, ORDER AND PUBLIC SAFETY			
FIRE PREVENTION			
OPERATING EXPENDITURE			
05032	Bushfire Insurance	\$0	\$31,506
05042	Advertising/Printing/Other Expenses	\$0	\$3,900
05062	Fire Vehicles - Operations	\$0	\$10,767
05092	Bushfire Depreciation	\$0	\$110,710
05112	Protective Equipment	\$0	\$0
05122	Base Operators Allowance	\$0	\$800
05182	Gnp BFB Expenses	\$0	\$11,217
05192	Borden BFB Expenses	\$0	\$11,217
05202	Ongerup BFB Expenses	\$0	\$11,217
05212	Fire Break Inspection Costs	\$0	\$3,500
05222	Fire Fighting Expenses	\$0	\$1,600
Sub Total - FIRE PREVENTION OP/EXP		\$0	\$196,434
OPERATING INCOME			
05003	DFES BFB Grant	(\$65,000)	\$0
05023	Fines & Penalties	\$0	\$0
05043	Reimbursements & Donations	\$0	\$0
Sub Total - FIRE PREVENTION OP/INC		(\$65,000)	\$0
Total - FIRE PREVENTION		(\$65,000)	\$196,434

Shire of Gnowangerup
BUDGET REPORT

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

G/L	ADOPTED BUDGET	
	Income	Expenditure
ANIMAL CONTROL		
OPERATING EXPENDITURE		
06032 Ranger Services Expenses	\$0	\$48,570
06042 Other Animal Control Expenses	\$0	\$3,330
06072 Admin Allocations	\$0	\$52,313
06092 Animal Welfare in Emergencies	\$0	\$0
Sub Total - ANIMAL CONTROL OP/EXP	\$0	\$104,213
OPERATING INCOME		
06003 Fines & Penalties	(\$120)	\$0
06013 Dog Registration Fees	(\$4,500)	\$0
06023 Dog Pound Fees	(\$250)	\$0
Sub Total - ANIMAL CONTROL OP/INC	(\$4,870)	\$0
Total - ANIMAL CONTROL	(\$4,870)	\$104,213

Shire of Gnowangerup
BUDGET REPORT

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

G/L

ADOPTED BUDGET

2022-23

Income

Expenditure

		Income	Expenditure
OTHER LAW ORDER & PUBLIC SAFETY			
OPERATING EXPENDITURE			
07012	Corporate & Community Costs	\$0	\$42,620
07052	Emergency Vehicle Maintenance	\$0	\$11,480
07082	SES Emergency Building Operation	\$0	\$5,698
07092	Gnp SES Depreciation	\$0	\$17,100
07112	SES Expenditure	\$0	\$19,802
07132	SMS Register Expenses	\$0	\$11,000
07142	Kerbside Numbering	\$0	\$250
07152	Emergency Management Expenses	\$0	\$7,000
07192	CCTV Maintenance	\$0	\$3,225
07202	CESM Expenses Contribution	\$0	\$19,080
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/EXP		\$0	\$137,255
OPERATING INCOME			
07003	Emergency Grant Income	(\$25,500)	\$0
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP /INC		(\$25,500)	\$0
Total - OTHER LAW ORDER PUBLIC SAFETY		(\$25,500)	\$137,255
Total - LAW ORDER & PUBLIC SAFETY		(\$95,370)	\$437,902

Shire of Gnowangerup
BUDGET REPORT

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

G/L	ADOPTED BUDGET	
	Income	Expenditure
HEALTH ADMINISTRATION & INSPECTION		
OPERATING EXPENDITURE		
11012 Infrastructure Unit Costs	\$0	\$5,220
11032 Analytical Costs	\$0	\$1,000
11042 Other Health Costs	\$0	\$2,100
11052 Health Costs - Contract Services	\$0	\$80,000
11062 EHO Salary	\$0	\$0
11072 EHO Superannuation	\$0	\$0
11082 Insurances	\$0	\$2,045
Sub Total - HEALTH ADMIN & INSPECTION OP/EXP	\$0	\$90,365
OPERATING INCOME		
11003 Health Act Licences	(\$800)	\$0
Sub Total - HEALTH ADMIN & INSPECTION OP/INC	(\$800)	\$0
Total - HEALTH ADMIN & INSPECTION	(\$800)	\$90,365

Shire of Gnowangerup
BUDGET REPORT

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

G/L

ADOPTED BUDGET

2022-23

Income

Expenditure

PREVENTIVE SERVICES- PEST CONTROL

OPERATING EXPENDITURE

12032 Mosquito Control

\$0

\$16,695

Sub Total - PEST CONTROL OP/EXP

\$0

\$16,695

OPERATING INCOME

Sub Total - PEST CONTROL OP/INC

\$0

\$0

Total - PEST CONTROL

\$0

\$16,695

Shire of Gnowangerup
BUDGET REPORT

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

G/L

ADOPTED BUDGET

2022-23

Income Expenditure

		Income	Expenditure
PREVENTIVE SERVICES - OTHER			
OPERATING EXPENDITURE			
14002	Strategy & Governance Unit Costs	\$0	\$21,885
14032	25 McDonald St Building Maintenance	\$0	\$12,589
14052	Medical Centre Building Maintenance	\$0	\$9,068
14062	Medical Centre Building Operations	\$0	\$12,839
14112	Doctor Vehicle Expenses	\$0	\$6,500
14132	Surgery IT Costs	\$0	\$2,800
14152	Medical Equipment	\$0	\$2,000
14162	Other Surgery Costs	\$0	\$500
14182	Practice Incentive Costs	\$0	\$180,000
Sub Total - PREVENTIVE SRVS - OP/EXP		\$0	\$248,181
OPERATING INCOME			
14013	Reimbursements	(\$100)	\$0
Sub Total - PREVENTIVE SRVS - OP/INC		(\$100)	\$0
Total - PREVENTIVE SERVICES		(\$100)	\$248,181
Total - HEALTH		(\$900)	\$355,241

Shire of Gnowangerup
BUDGET REPORT

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

G/L	ADOPTED BUDGET	
	Income	Expenditure
OTHER EDUCATION		
OPERATING EXPENDITURE		
16032 School Mowing Contract	\$0	\$10,365
16052 Corporate & Community Costs	\$0	\$1,061
Sub Total - OTHER EDUCATION OP/EXP	\$0	\$11,426
OPERATING INCOME		
16003 School Mowing Contract Income	(\$11,200)	\$0
Sub Total - OTHER EDUCATION OP/INC	(\$11,200)	\$0
Total - OTHER EDUCATION	(\$11,200)	\$11,426

Shire of Gnowangerup
BUDGET REPORT

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

G/L	ADOPTED BUDGET	
	Income	Expenditure
CARE OF FAMILIES AND CHILDREN		
OPERATING EXPENDITURE		
17022 Old Kindy Building Maintenance	\$0	\$6,020
17082 Corporate & Community Costs	\$0	\$12,917
Sub Total - CARE OF FAMILIES AND CHILDREN OP/EXP	\$0	\$18,937
OPERATING INCOME		
17003 Rental Income - Family Centre	\$0	\$0
Sub Total - CARE OF FAMILIES AND CHILDREN OP/INC	\$0	\$0
Total - CARE OF FAMILIES AND CHILDREN	\$0	\$18,937
Total - EDUCATION & WELFARE	(\$11,200)	\$30,363

Shire of Gnowangerup
BUDGET REPORT

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

G/L	ADOPTED BUDGET		
	Income	Expenditure	
STAFF HOUSING			
OPERATING EXPENDITURE			
23152	2 CECIL STREET - BUILDING OPERATION	\$0	\$7,846
23162	2 CECIL STREET - BUILDING MAINTENANCE	\$0	\$5,075
23172	4 Grocock Street Building Maintenance	\$0	\$10,660
23182	4 Grocock Street Building Operation	\$0	\$8,898
23212	25 McDonald St Building Maintenance	\$0	\$3,647
23222	25 McDonald St Building Operation	\$0	\$8,942
23072	20 McDonald Street - Building Operation	\$0	\$12,102
23142	20 McDonald Street - Building Maintenance	\$0	\$16,093
23252	Lot 271A Quinn St - Building Maintenance	\$0	\$1,730
23262	LOT 271 QUINN STREET - BUILDING OPERATIONS	\$0	\$4,509
23272	Lot 271B Quinn St - Building Maintenance	\$0	\$1,850
23282	LOT 271B QUINN ST (FACING WHITEHEAD) - OPERATING	\$0	\$2,764
23232	Less Housing Allocation to Other Programs	\$0	(\$84,116)
Sub Total - STAFF HOUSING OP/EXP		\$0	\$0
OPERATING INCOME			
23043	Commonwealth Grants	(\$266,666)	\$0
Sub Total - STAFF HOUSING OP/INC		(\$266,666)	\$0
Total - STAFF HOUSING		(\$266,666)	\$0

Shire of Gnowangerup
BUDGET REPORT

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

G/L	ADOPTED BUDGET	
	Income	Expenditure
HOUSING OTHER		
OPERATING EXPENDITURE		
23002 Housing Admin Costs	\$0	\$13,208
23102 Lot 61 Corbett St - Building operations	\$0	\$7,101
23112 Lot 61 Corbett St - Building Maintenance	\$0	\$1,888
23122 Lot 191 Corbett St - Building operations	\$0	\$7,565
23132 Lot 191 Corbett St - Building Maintenance	\$0	\$1,397
23242 Interest on Staff Housing & Well Aged Housing Loan 281	\$0	\$7,090
Sub Total - HOUSING OTHER OP/EXP	\$0	\$38,249
OPERATING INCOME		
23013 Reimbursements	(\$94,028)	\$0
Sub Total - HOUSING OTHER OP/INC	(\$94,028)	\$0
Total - HOUSING OTHER	(\$94,028)	\$38,249
Total - HOUSING	(\$360,694)	\$38,249

Shire of Gnowangerup
BUDGET REPORT

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

G/L	ADOPTED BUDGET	
	Income	Expenditure
SANITATION - HOUSEHOLD REFUSE		
OPERATING EXPENDITURE		
24022 Refuse Collection	\$0	\$45,870
24032 Refuse Site Management		
24032 Gnowangerup Refuse Site	\$0	\$54,655
24032 Ongerup Refuse Site	\$0	\$37,557
24032 Borden Refuse Site	\$0	\$17,870
24052 Recycling Domestic & Commercial	\$0	\$47,530
Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP	\$0	\$203,482
OPERATING INCOME		
24003 Refuse Collection Charges	(\$46,035)	\$0
24013 Waste Avoidance & Resource Recovery Fees	(\$131,800)	\$0
24053 Refuse Replacement Cards	\$0	\$0
24063 Asbestos/Rubbish Disposal	(\$15,000)	\$0
24073 Recycling Income	(\$47,632)	\$0
Sub Total - SANITATION H/HOLD REFUSE OP/INC	(\$240,467)	\$0
Total - SANITATION HOUSEHOLD REFUSE	(\$240,467)	\$203,482

Shire of Gnowangerup
BUDGET REPORT

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

G/L	ADOPTED BUDGET	
	Income	Expenditure
SANITATION OTHER		
OPERATING EXPENDITURE		
25002 Drum Muster	\$0	\$1,120
25012 Refuse Collection From Streets Works Dept	\$0	\$32,977
25022 Oil Disposal (Wren Oil)	\$0	\$264
Sub Total - SANITATION OTHER OP/EXP	\$0	\$34,361
OPERATING INCOME		
25003 Drum Muster & Oil Collection	\$0	\$0
Sub Total - SANITATION OTHER OP/INC	\$0	\$0
Total - SANITATION OTHER	\$0	\$34,361

Shire of Gnowangerup
BUDGET REPORT

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

G/L	ADOPTED BUDGET		
	Income	Expenditure	
EFFLUENT DRAINAGE SYSTEM			
OPERATING EXPENDITURE			
26022	Septic Tank Cleaning	\$0	\$11,913
26032	Grease Trap Cleaning	\$0	\$6,567
26042	Ongerup Effluent Maintenance	\$0	\$26,236
26072	Ongerup Effluent operations	\$0	\$12,000
	Sub Total - SEWERAGE OP/EXP	\$0	\$56,716
OPERATING INCOME			
26023	Septic Tank Cleaning	(\$10,000)	\$0
26033	Grease Trap Cleaning	(\$2,500)	\$0
26043	Ongerup Sewerage Specified Area Rate	(\$38,854)	\$0
26063	Septic Waste Receival - Gnp Ponds	\$0	\$0
	Sub Total - SEWERAGE OP/INC	(\$51,354)	\$0
	Total - SEWERAGE	(\$51,354)	\$56,716

Shire of Gnowangerup
BUDGET REPORT

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

G/L

ADOPTED BUDGET

2022-23

Income Expenditure

PROTECTION OF THE ENVIRONMENT

OPERATING EXPENDITURE

28022	Other Environment Costs	\$0	\$530
28032	Yongergnow Eco Tourism Centre	\$0	\$75,634
28042	NSPNRG Contribution	\$0	\$16,205

Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP \$0 \$92,369

OPERATING INCOME

28003	Reimbursements	(\$7,601)	\$0
28023	Seed Collection Income	\$0	\$0
28043	NSPNR REIMBURSEMENTS	\$0	\$0

Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC (\$7,601) \$0

Total - PROTECTION OF THE ENVIRONMENT (\$7,601) \$92,369

Shire of Gnowangerup
BUDGET REPORT

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

G/L

ADOPTED BUDGET

2022-23

Income

Expenditure

TOWN PLANNING & REGIONAL DEVELOPMENT

OPERATING EXPENDITURE

29022	Town Planning Consultants	\$0	\$18,000
29032	Local Planning Scheme No. 3	\$0	\$11,500
29072	Land Development	\$0	\$10,845
29102	Town Planning Salaries	\$0	\$95,169
29112	Town Planning Insurances	\$0	\$4,008
29122	Town Planning Superannuation	\$0	\$6,085

Sub Total - TOWN PLAN & REG DEV OP/EXP

\$0 \$145,607

OPERATING INCOME

29023	Planning Applications/ Approval Fees	(\$800)	\$0
-------	--------------------------------------	---------	-----

Sub Total - TOWN PLAN & REG DEV OP/INC

(\$800) \$0

Total - TOWN PLANNING & REGIONAL DEVELOPMENT

(\$800) \$145,607

Shire of Gnowangerup

BUDGET REPORT

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

G/L

ADOPTED BUDGET

2022-23

Income

Expenditure

OTHER COMMUNITY AMENITIES			
OPERATING EXPENDITURE			
30002	Cemeteries Administration	\$0	\$7,287
30012	Cemeteries Maintenance	\$0	\$21,453
30022	Grave Digging	\$0	\$12,044
30032	Public Conveniences Building Maintenance		
30032	Gnp Public Toilets Building Maint	\$0	\$3,567
30032	Ongerup Public Toilets Building Maintenance	\$0	\$2,399
30032	Borden Public Toilets Building Maintenance	\$0	\$2,565
30032	Gnowangerup Cemetery Public Toilets Maintenance	\$0	\$5,000
30042	Public Conveniences Building Operation		
30042	Gnp Public Toilets Building Operation	\$0	\$21,977
30042	Ongerup Public Toilets Building Operation	\$0	\$12,923
30042	Borden Public Toilets Building Operation	\$0	\$7,163
30042	Gnowangerup Cemetery Public Toilets Operation	\$0	\$1,112
Sub Total - OTHER COMMUNITY AMENITIES OP/EXP		\$0	\$97,490
OPERATING INCOME			
30003	Cemetery Fees- Gnowangerup	(\$4,000)	\$0
30013	Cemetery Fees - Ongerup	\$0	\$0
30033	GRANT OF RIGHT OF BURIAL	\$0	\$0
Sub Total - OTHER COMMUNITY AMENITIES OP/INC		(\$4,000)	\$0
Total - OTHER COMMUNITY AMENITIES		(\$4,000)	\$97,490

Shire of Gnowangerup
BUDGET REPORT

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

G/L

ADOPTED BUDGET

2022-23

Income

Expenditure

URBAN STORMWATER DRAINAGE

OPERATING EXPENDITURE

27002 Drainage Maintenance

\$0

\$14,215

Sub Total - URBAN STORMWATER DRAINAGE OP/EXP

\$0

\$14,215

Total - URBAN STORMWATER DRAINAGE

\$0

\$14,215

Total - COMMUNITY AMENITIES

(\$304,222)

\$644,240

Shire of Gnowangerup
BUDGET REPORT

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

G/L	ADOPTED BUDGET		
	Income	Expenditure	
PUBLIC HALL & CIVIC CENTRES			
OPERATING EXPENDITURE			
31012	Gnp Memorial Hall Building Maintenance	\$0	\$9,339
31012	Contractor - Plumbing Repairs	\$0	\$0
31022	Gnp Memorial Hall Building Operation	\$0	\$68,218
31052	Ongerup Hall Building Maintenance	\$0	\$11,650
31062	Ongerup Hall Building Operation	\$0	\$39,900
31092	Borden CWA Hall Building Maintenance	\$0	\$618
31102	Borden CWA Hall Building Operation	\$0	\$740
31152	Gnp Old Ambulance Building - Building Operation	\$0	\$268
31182	Ongerup CWA	\$0	\$1,233
31202	Yougenup Centre - Building Maintenance & Operation	\$0	\$48,567
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP		\$0	\$180,533
OPERATING INCOME			
31003	Gnowangerup Memorial Hall	(\$200)	\$0
31023	Ongerup Hall	(\$500)	\$0
31043	Borden CWA Hall	(\$600)	\$0
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC		(\$1,300)	\$0
Total - PUBLIC HALL & CIVIC CENTRES		(\$1,300)	\$180,533

Shire of Gnowangerup**BUDGET REPORT**

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

ADOPTED BUDGET**2022-23**

G/L

Income

Expenditure

OTHER RECREATION & SPORT**OPERATING EXPENDITURE**

33012	Depreciation	\$0	\$64,220
33022	Gnowangerup Parks & Gardens		
33022	Nobarach Community Park	\$0	\$22,968
33022	Admin Office Gardens	\$0	\$11,485
33022	Yougenup Centre/Library Gardens	\$0	\$12,503
33022	Family Centre Gardens	\$0	\$7,742
33022	ANZAC Park	\$0	\$15,662
33022	Main Street Gardens	\$0	\$19,517
33022	Porteous St Park	\$0	\$6,325
33022	Varey Park	\$0	\$5,714
33022	Gnp Town Parks & Gardens	\$0	\$132,200
33032	Ongerup Parks & Gardens	\$0	\$67,679
33042	Borden Parks & Gardens	\$0	\$42,312
33052	Gnp Sporting Complex Grounds Maintenance	\$0	\$98,132
33062	Gnp Sporting Complex Building Maintenance	\$0	\$13,889
33072	Gnp Sporting Complex Building Operation	\$0	\$175,567
33082	Ongerup Sporting Complex Grounds Maintenance	\$0	\$25,190
33092	Ongerup Sporting Complex Building Maintenance	\$0	\$3,671
33102	Ongerup Sporting Complex Building Operation	\$0	\$41,066
33112	Borden Sporting Complex Grounds Maintenance	\$0	\$26,520
33122	Borden Sporting Complex Building Maintenance	\$0	\$3,303
33132	Borden Sporting Complex Building Operation	\$0	\$103,857
33222	Gnowangerup Bowling Club	\$0	\$20,911
33252	Old Borden Bowling Club	\$0	\$110
33232	Depreciation - Infrastructure	\$0	\$3,775
33282	Corporate & Community Unit Costs	\$0	\$19,871
33332	Pistol Club Building Operations	\$0	\$4,291
33452	Nobarach Park - Building Maintenance	\$0	\$21,553
33532	Ongerup Bowls Club SSL Interest	\$0	\$1,173

Sub Total - OTHER RECREATION & SPORT OP/EXP

\$0 \$971,206

OPERATING INCOME

33003	Other Sport and Rec Income	(\$1,173)	\$0
33053	VARIOUS REIMBURSEMENT	\$0	\$0
33113	Non-Operating Grants	(\$522,000)	\$0

Sub Total - OTHER RECREATION & SPORT OP/INC

(\$523,173) \$0

Total - OTHER RECREATION & SPORT

(\$523,173) \$971,206

Shire of Gnowangerup
BUDGET REPORT

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

G/L

ADOPTED BUDGET

2022-23

Income

Expenditure

SWIMMING POOL			
OPERATING EXPENDITURE			
32002	Strategy & Governance Unit Costs	\$0	\$7,602
32012	Administration Activity Costs	\$0	\$46,161
32042	Gnowangerup Swimming Pool Staff Salaries	\$0	\$94,953
32052	Gnowangerup Swimming Pool Building Maintenance	\$0	\$10,760
32062	Gnowangerup Swimming Pool Building Operation	\$0	\$121,436
32072	Gnowangerup Swimming Pool Grounds Maintenance	\$0	\$16,184
32082	Gnowangerup Swimming Pool Chemicals	\$0	\$7,445
32092	Gnowangerup Swimming Pool Minor Equipment & Servicing	\$0	\$8,362
32142	Swimming Pool Insurances	\$0	\$3,704
32152	Swimming Pool Superannuation	\$0	\$14,035
32162	Swimming Pool Other Costs	\$0	\$6,150
Sub Total - SWIMMING POOL OP/EXP		\$0	\$336,792
OPERATING INCOME			
32003	Swimming Pool Entrance Fees	(\$16,500)	\$0
Sub Total - SWIMMING POOL OP/INC		(\$16,500)	\$0
Total - SWIMMING POOL		(\$16,500)	\$336,792

Shire of Gnowangerup
BUDGET REPORT

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

G/L	ADOPTED BUDGET		
	Income	Expenditure	
LIBRARIES			
OPERATING EXPENDITURE			
35002	Administration Activity Costs	\$0	\$56,209
35022	Gnowangerup Library Salaries	\$0	\$35,125
35042	Gnp Library Building Maintenance	\$0	\$618
35052	Gnp Library Building Operation	\$0	\$9,913
35072	Library Book Exchange	\$0	\$620
35082	Ongerup Library Book Exchange	\$0	\$350
35092	Gnowangerup Library Minor Items	\$0	\$2,000
35102	Ongerup Library Minor Items	\$0	\$510
35112	Gnowangerup Library	\$0	\$16,072
35122	Ongerup Library	\$0	\$17,395
35142	Regional Library Costs	\$0	\$2,200
35192	Library Insurance Expenses	\$0	\$1,218
35202	Technology & Digital inclusion Expenses	\$0	\$5,000
	Sub Total - LIBRARIES OP/EXP	\$0	\$147,230
OPERATING INCOME			
35013	Gnp Library Other	(\$6,002)	\$0
	Sub Total - LIBRARIES OP/INC	(\$6,002)	\$0
	Total - LIBRARIES	(\$6,002)	\$147,230

Shire of Gnowangerup
BUDGET REPORT

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

G/L

ADOPTED BUDGET

2022-23

Income

Expenditure

		Income	Expenditure
OTHER CULTURE			
OPERATING EXPENDITURE			
37002	Corporate & Community Unit Costs	\$0	\$12,305
37032	Old Gnowangerup Police Station & Gaol Building Maintenance	\$0	\$264
37042	Old Gnowangerup Gaol Building Operation	\$0	\$2,702
37072	Ongerup Community Centre Building Maintenance	\$0	\$461
37082	Ongerup Community Centre Building Operation	\$0	\$8,168
37112	Gnp Historic Centre Building Maintenance	\$0	\$130
37122	Gnp Historic Centre Building Operation	\$0	\$3,008
37262	Ongerup Museum Building Maintenance	\$0	\$267
37132	Ongerup Museum Building Operation	\$0	\$9,993
37172	Aylmore Mineral Springs	\$0	\$11,040
37222	Heritage Strategy & Municipal Inventory	\$0	\$2,500
37322	Old Gnowangerup Star Building Operation	\$0	\$2,897
37332	Old Gnowangerup Star Building Maintenance	\$0	\$12,410
Sub Total - OTHER CULTURE OP/EXP		\$0	\$66,145
OPERATING INCOME			
37023	Reimbursements/ Donations	\$0	\$0
37043	Government Grants	\$0	\$0
Sub Total - OTHER CULTURE OP/INC		\$0	\$0
Total - OTHER CULTURE		\$0	\$66,145
Total - RECREATION AND CULTURE		(\$546,975)	\$1,701,906

Shire of Gnowangerup

BUDGET REPORT

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

ADOPTED BUDGET

2022-23

G/L

Income

Expenditure

STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE

OPERATING EXPENDITURE

39002	Depreciation - Roads	\$0	\$857,535
39012	Bridges - Pallinup Bridge	\$0	\$31,276
39022	Depreciation - Footpaths	\$0	\$14,895
39032	Depreciation - Other	\$0	\$35,195
39042	Gnp Depot Building Maintenance	\$0	\$32,100
39052	Gnp Depot Building Operation	\$0	\$40,806
39062	Ongerup Depot Building Maintenance	\$0	\$14,919
39072	Ongerup Depot Building Operation	\$0	\$4,369
39102	Gravel Pit Reinstatements	\$0	\$3,770
39112	Road Maintenance	\$0	\$1,929,659
39122	Administration Department Costs allocated to Transport	\$0	\$36,258
39132	Roman/Asset Development	\$0	\$81,215
39142	Street Lighting	\$0	\$41,500
39182	Gnowangerup Depot General Maintenance	\$0	\$16,397
39242	Kerb Renewal	\$0	\$4,000
39252	Urban Drainage Renewals/Maintenance	\$0	\$4,770
39272	Laneway Maintenance	\$0	\$4,770
39282	Natural Disaster Opening Up Costs	\$0	\$0
39292	Natural Disaster Restoration Works	\$0	\$0
39342	ROAD VERGE MAINT & CLEARING (LRCI - Phase 2)	\$0	\$0

Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP

\$0 \$3,153,434

OPERATING INCOME

38013	Regional Road Group Grants	(\$681,599)	\$0
38023	Other Road Grants	\$0	\$0
38033	Roads To Recovery Grants	(\$392,891)	\$0
38093	Cwth Local Roads Community Infrastructure Grants	(\$125,000)	\$0
39003	MRWA Road Preservation Grant	(\$169,042)	\$0
39043	Profit/ Loss on Sale of Assets	\$0	\$0
39093	Reimbursements	(\$800,000)	\$0
39133	REIMBURSEMENTS	\$0	\$0

Sub Total - MTCE STREETS ROADS DEPOTS OP/INC

(\$2,168,532) \$0

Total - MTCE STREETS ROADS DEPOTS

(\$2,168,532) \$3,153,434

Shire of Gnowangerup
BUDGET REPORT

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

G/L	ADOPTED BUDGET 2022-23	
	Income	Expenditure
ROAD PLANT		
OPERATING EXPENDITURE		
49999 PLANT SALES EXPENSES	\$0	\$5,000
Sub Total - ROAD PLANT OP/EXP	\$0	\$5,000
Total - ROAD PLANT	\$0	\$5,000

Shire of Gnowangerup
BUDGET REPORT

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

G/L	ADOPTED BUDGET 2022-23	
	Income	Expenditure
TRAFFIC CONTROL		
OPERATING EXPENDITURE		
Sub Total - TRAFFIC CONTROL OP/EXP	\$0	\$0
OPERATING INCOME		
42013 Sale of Plates	(\$55)	\$0
Sub Total - TRAFFIC CONTROL OP/INC	(\$55)	\$0
Total - TRAFFIC CONTROL	(\$55)	\$0

Shire of Gnowangerup
BUDGET REPORT

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

G/L	ADOPTED BUDGET	
	Income	Expenditure
AERODROMES		
OPERATING EXPENDITURE		
43002 Gnowangerup Airstrip Maintenance	\$0	\$16,055
43012 Gnowangerup Airstrip Operations	\$0	\$136,112
Sub Total - AERODROMES OP/EXP	\$0	\$152,167
OPERATING INCOME		
43003 Gnowangerup Airstrip Income	(\$190,000)	\$0
Sub Total - AERODROMES OP/INC	(\$190,000)	\$0
Total - AERODROMES	(\$190,000)	\$152,167
Total - TRANSPORT	(\$2,358,587)	\$3,310,601

Shire of Gnowangerup
BUDGET REPORT

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

G/L

ADOPTED BUDGET

2022-23

Income

Expenditure

TOURISM AND AREA PROMOTION

OPERATING EXPENDITURE

46012	Strategy & Governance Unit Costs	\$0	\$30,622
46052	Shire Information Bays & Entrance Signs	\$0	\$0
46092	Gnowangerup Caravan Park - Operation Costs	\$0	\$6,671
46102	Gnowangerup Caravan Park Building Maintenance Costs	\$0	\$5,000
46122	Local Tourism Promotion	\$0	\$3,000

Sub Total - TOURISM & AREA PROMOTION OP/EXP

\$0 \$45,293

OPERATING INCOME

46003	Grants & Subsidies	(\$107,416)	\$0
46013	Caravan Park Licences	(\$200)	\$0

Sub Total - TOURISM & AREA PROMOTION OP/INC

(\$107,616) \$0

Total - TOURISM & AREA PROMOTION

(\$107,616) \$45,293

Shire of Gnowangerup
BUDGET REPORT

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

G/L	ADOPTED BUDGET	
	Income	Expenditure
BUILDING CONTROL		
OPERATING EXPENDITURE		
47012 Building Administration Allocations	\$0	\$3,841
47022 Building Services - Salaries	\$0	\$36,248
47032 Building Services - Superannuation	\$0	\$7,441
47042 Building Control Insurances	\$0	\$1,313
Sub Total - BUILDING CONTROL OP/EXP	\$0	\$48,843
BUILDING CONTROL OP/INC		
47003 Building Licences & Fees	(\$3,500)	\$0
47013 BRB & BCITF Commissions	(\$40)	\$0
Sub Total - BUILDING CONTROL OP/INC	(\$3,540)	\$0
Total - BUILDING CONTROL	(\$3,540)	\$48,843

Shire of Gnowangerup
BUDGET REPORT

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

G/L

ADOPTED BUDGET

2022-23

Income

Expenditure

ECONOMIC DEVELOPMENT

OPERATING EXPENDITURE

50002	Administration Allocations	\$0	\$2,679
50022	Community Capacity Building	\$0	\$400
50072	Marketing & Tourism Promotion	\$0	\$0
50112	Banners and Banner Pole Maintenance	\$0	\$3,000

Sub Total - ECONOMIC DEVELOPMENT OP/EXP

\$0 \$6,079

OPERATING INCOME

Sub Total - ECONOMIC DEVELOPMENT OP/INC

\$0 \$0

Total - ECONOMIC DEVELOPMENT

\$0 \$6,079

Shire of Gnowangerup
BUDGET REPORT

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

G/L

ADOPTED BUDGET

2022-23

Income

Expenditure

PUBLIC UTILITY SERVICES

OPERATING EXPENDITURE

51002	Standpipe Maintenance	\$0	\$5,485
51012	Gnowangerup Standpipe	\$0	\$6,350
51022	Ongerup Standpipe	\$0	\$1,000
51032	Borden Standpipe	\$0	\$200
51042	Formby Road Bore	\$0	\$5,705
51052	Highdenup Road Bore	\$0	\$2,685
51092	Toompup Bore	\$0	\$200

Sub Total - PUBLIC UTILITY SERVICES OP/EXP

\$0 \$21,625

OPERATING INCOME

51003	Gnowangerup Standpipe Fees	(\$6,000)	\$0
51013	Ongerup Standpipe Fees	\$0	\$0
51033	Virginia Land Lease	(\$7,350)	\$0
51063	Exploration on Road Reserves & Reserves	\$0	\$0
51073	Standpipe Swipe Card	\$0	\$0

Sub Total - PUBLIC UTILITY SERVICES OP/INC

(\$13,350) \$0

Total - PUBLIC UTILITY SERVICES

(\$13,350) \$21,625

Total - ECONOMIC SERVICES

(\$124,506) \$121,840

Shire of Gnowangerup
BUDGET REPORT

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

G/L	ADOPTED BUDGET	
	Income	Expenditure
PRIVATE WORKS		
OPERATING EXPENDITURE		
53002 Private Works	\$0	\$11,141
53022 Motor Vehicle Licensing	\$0	\$34,379
Sub Total - PRIVATE WORKS OP/EXP	\$0	\$45,520
OPERATING INCOME		
53003 Private Works Income	(\$11,141)	\$0
Sub Total - PRIVATE WORKS OP/INC	(\$11,141)	\$0
Total - PRIVATE WORKS	(\$11,141)	\$45,520

Shire of Gnowangerup

BUDGET REPORT

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

ADOPTED BUDGET

2022-23

G/L		Income	Expenditure
PUBLIC WORKS OVERHEADS			
OPERATING EXPENDITURE			
57002	Annual Leave	\$0	\$132,689
57012	Long Service Leave	\$0	\$64,654
57022	Public Holidays	\$0	\$57,374
57032	Sick Leave	\$0	\$57,374
57042	Supervision & Administration	\$0	\$225,239
57052	General Duties	\$0	\$14,000
57062	Toolbox Meetings	\$0	\$5,665
57072	Strategy & Governance Unit Costs	\$0	\$8,070
57082	Superannuation	\$0	\$232,106
57092	Works Training/ Conferences	\$0	\$20,000
57102	Workers Compensation	\$0	\$41,198
57112	Job Costed Expenses	\$0	\$10,485
57122	Mobile Phones - Works	\$0	\$5,200
57132	EBA Uniforms & Licence Expenses	\$0	\$8,610
57142	Safety Clothing & Equipment	\$0	\$3,700
57152	Other Costs	\$0	\$43,068
57162	Insurance	\$0	\$18,850
57172	Consultants	\$0	\$0
57182	Administration Allocations	\$0	\$105,194
57192	Rostered Days Off	\$0	\$1,850
57252	LOT 271A QUINN STREET Housing ALLOCATIONS	\$0	\$6,239
57262	LOT 271B QUINN STREET HOUSING ALLOCATIONS	\$0	\$4,614
57272	Housing Expenses - Works Manager	\$0	\$14,020
57992	Less Recovered From Works	\$0	(\$1,080,199)
	Sub Total - PUBLIC WORKS O/HEADS OP/EXP	\$0	\$0
OPERATING INCOME			
57003	Reimbursements	(\$900)	\$0
	Sub Total - PUBLIC WORKS O/HEADS OP/INC	(\$900)	\$0
	Total - PUBLIC WORKS OVERHEADS	(\$900)	\$0

Shire of Gnowangerup
BUDGET REPORT

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

G/L

ADOPTED BUDGET

2022-23

Income

Expenditure

PLANT OPERATIONS COSTS

OPERATING EXPENDITURE

58002	Fleet Maintenance	\$0	\$124,352
58012	Insurance	\$0	\$37,810
58022	Fuels & oils	\$0	\$270,000
58032	Tyres	\$0	\$36,000
58042	Parts & Repairs	\$0	\$130,000
58052	Licences	\$0	\$14,000
58062	Blades & points	\$0	\$12,000
58072	Expendable Tools	\$0	\$35,000
58082	Depreciation - Plant	\$0	\$283,000
58092	Depreciation - Minor Plant	\$0	\$4,805
58112	2 CECIL STREET - BUILDING OPERATION	\$0	\$12,921
58132	Mechanic Utility Costs	\$0	\$8,000
58142	Housing - 2 Cecil Street	\$0	\$5,760
58162	Other Costs	\$0	\$7,245
58992	Less Recovered From Works	\$0	(\$980,893)

Sub Total - PLANT OPERATIONS COSTS OP/EXP

\$0

\$0

OPERATING INCOME

58003	Reimbursements	(\$5,760)	\$0
58013	Fuel Rebates	(\$30,000)	\$0

Sub Total - PLANT OPERATIONS COSTS OP/INC

(\$35,760)

\$0

Total - PLANT OPERATIONS COSTS

(\$35,760)

\$0

Shire of Gnowangerup
BUDGET REPORT

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

G/L

ADOPTED BUDGET

2022-23

Income

Expenditure

MATERIALS AND STOCK

OPERATING EXPENDITURE

55032	Fuel & Oils Purchased	\$0	\$270,000
55042	Less Fuel & Oils Allocated	\$0	(\$270,000)
55062	Stock Variance	\$0	\$0
	Sub Total - MATERIALS AND STOCK	\$0	\$0
	Total - MATERIALS AND STOCK	\$0	\$0

Shire of Gnowangerup
BUDGET REPORT

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

G/L

ADOPTED BUDGET
2022-23

Income Expenditure

		Income	Expenditure
SALARIES AND WAGES			
OPERATING EXPENDITURE			
54002	Gross Salaries & Wages	\$0	\$2,445,261
54012	Less Salaries Allocated	\$0	(\$2,445,261)
54022	Workers Compensation Payments	\$0	\$5,000
Sub Total - SALARIES AND WAGES OP/EXP		\$0	\$5,000
OPERATING INCOME			
54003	Workers Compensation Reimbursements	(\$5,000)	\$0
Sub Total - SALARIES AND WAGES OP/INC		(\$5,000)	\$0
Total - SALARIES AND WAGES		(\$5,000)	\$5,000

Shire of Gnowangerup
BUDGET REPORT

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

G/L

ADOPTED BUDGET
2022-23

Income Expenditure

ADMINISTRATION			
OPERATING EXPENDITURE			
Administration activity units			
59022	IT Licence Costs & Support	\$0	\$134,289
59032	Accounting	\$0	\$47,750
59042	Admin Telephone Mail & Reception	\$0	\$15,000
59052	Office Supplies & Equipment	\$0	\$23,865
59062	Records Management Costs	\$0	\$10,000
59072	Occ Health & Safety	\$0	\$49,775
59082	Administration Office Building Maintenance	\$0	\$16,559
59092	Administration Office Building Operation	\$0	\$100,893
59102	Police Licensing	\$0	\$1,500
59112	DEPRECIATION - EQUIPMENT RIGHT OF USE	\$0	\$5,020
59202	Loss on Sale of Asset	\$0	\$0
59992	Less Recovered From Activities	\$0	(\$388,785)

Shire of Gnowangerup

BUDGET REPORT

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

G/L	ADOPTED BUDGET		
	Income	Expenditure	
Governance & Strategy			
60282	Governance & Strategy Salaries	\$0	\$232,990
60002	Employee Leave	\$0	\$0
60012	Long Service Leave	\$0	\$5,686
60022	Superannuation	\$0	\$35,960
60032	Governance Training/ Conferences	\$0	\$5,450
60042	Workers Compensation	\$0	\$6,527
60052	Housing Rent Salary Sacrifice	\$0	\$9,600
60082	Vehicle Expenses (Inc FBT)	\$0	\$27,000
60102	4 Grocock Street Building Maintenance	\$0	\$19,558
60142	Insurances	\$0	\$6,532
60152	S&G Mobile Phone Expenses	\$0	\$2,100
60162	S&G Uniforms	\$0	\$1,275
60172	S&G Other Minor Expenses	\$0	\$2,525
60252	Resource Sharing Expenses	\$0	\$4,000
60292	Consulting Expenses	\$0	\$14,000
60992	Less Allocated To works	\$0	(\$303,409)

Shire of Gnowangerup

BUDGET REPORT

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

G/L	ADOPTED BUDGET		
	2022-23		
	Income	Expenditure	
Corporate & Community			
61262	Corporate & Community Salaries	\$0	\$497,886
61002	Employee Leave	\$0	\$0
61012	Long Service Leave	\$0	\$21,113
61022	C&C Superannuation	\$0	\$84,990
61032	C&C Workers Compensation	\$0	\$13,947
61042	C&C Vehicle Costs	\$0	\$20,250
61062	C&C Mobile Phone Costs	\$0	\$2,100
61072	Corporate & Community Uniforms	\$0	\$3,500
61082	Corporate & Community Training Costs	\$0	\$20,000
61112	Corporate & Community Other Minor Costs	\$0	\$2,500
61122	Corporate & Community Insurance	\$0	\$10,920
61222	Rostered Days Off	\$0	\$50
61232	Housing 20 McDonald Street	\$0	\$36,835
61252	20 McDonald Street - Building Operations	\$0	\$0
61272	Human Resource Costs	\$0	\$20,000
61992	Less Allocated To Services	\$0	(\$373,883)
	Sub Total - ADMINISTRATION OP/EXP	\$0	\$445,868
	OPERATING INCOME - ADMINISTRATION		
59003	Licensing Services	(\$18,000)	\$0
60003	Reimbursements	(\$18,740)	\$0
60033	Reimbursements	\$0	\$0
63003	Reimbursements	\$0	\$0
	Sub Total - ADMINISTRATION OP/INC	(\$36,740)	\$0
	Total - ADMINISTRATION	(\$36,740)	\$445,868

Shire of Gnowangerup

BUDGET REPORT

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

G/L

ADOPTED BUDGET

2022-23

Income

Expenditure

UNCLASSIFIED

OPERATING EXPENDITURE

62022	Donations & Grants	\$0	\$5,300
62032	Insurance Claims	\$0	\$3,495
62042	Other Minor Expenses	\$0	\$5
62082	Toompup Dam Maintenance	\$0	\$1,499
62092	Old Airport Dam Maintenance	\$0	\$4,020
62102	Airport Dam Maintenance	\$0	\$6,086
62112	Magitup Dam Maintenance	\$0	\$1,507
62122	Bowling Club Dams Maintenance	\$0	\$1,455
62132	Interest on Loan #282	\$0	\$1,275
62142	Pistol Club Dam Maintenance	\$0	\$5,000
62152	Contribution to Mindarabin Water Tank Installation	\$0	\$15,000

Sub Total - UNCLASSIFIED OP/EXP

\$0 \$44,642

OPERATING INCOME

62003	Insurance Claims Reimbursed	(\$1,000)	\$0
62013	PROFIT CHANGE ON LOCAL GOVT HOUSE UNIT TRUST	\$0	\$0
62033	DCEP Grant	(\$80,000)	\$0
62043	OCD REIMBURSEMENT - LOAN 282 INTEREST	\$0	\$0

Sub Total - UNCLASSIFIED OP/INC

(\$81,000) \$0

Total - UNCLASSIFIED

(\$81,000) \$44,642

Total - OTHER PROPERTY AND SERVICES

(\$170,541) \$541,030

Shire of Gnowangerup
BUDGET REPORT

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

G/L	ADOPTED BUDGET	
	Income	Expenditure
TRANSFERS TO/FROM RESERVES		
EXPENDITURE		
95001 Transfers To Reserve Funds - (Inc Interest Earned)	\$0	\$525,378
Sub Total - TRANSFER TO OTHER COUNCIL FUNDS	\$0	\$525,378
INCOME		
95002 Transfer from Reserve Fund	(\$110,000)	\$0
Total - TRANSFER FROM OTHER COUNCIL FUNDS	(\$110,000)	\$0
Total - FUND TRANSFER	(\$110,000)	\$525,378

Shire of Gnowangerup
BUDGET REPORT

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

G/L	ADOPTED BUDGET 2022-23	
	Income	Expenditure
000000 (Surplus) / Deficit - Carried Forward	(\$2,090,669)	\$0
Sub Total - SURPLUS C/FWD	(\$2,090,669)	\$0
Total - SURPLUS	(\$2,090,669)	\$0
LONG TERM LOANS		
80034 LOAN ADVANCE - ONGERUP COMMUNITY DEVELOPMENT	\$0	\$0
80044 LOAN ADVANCE - ONGERUP BOWLS CLUB	\$0	\$0
Sub Total - LOAN ADVANCES	\$0	\$0
INCOME		
80035 WATC LOAN PROCEEDS - ONGERUP COMMUNITY DEVELOP	\$0	\$0
80045 FINANCE LEASE PROCEEDS	\$0	\$0
80055 WATC LOAN PROCEEDS - ONGERUP BOWLS CLUB	\$0	\$0
Sub Total - LONG TERM LOANS	\$0	\$0
Total - DEFERRED LIABILITIES	\$0	\$0
LIABILITY LOANS - PRINCIPAL REPAYMENTS		
CAPITAL EXPENDITURE		
80004 Principal On Loans	\$0	\$103,381
80024 Finance Leases - Principal	\$0	\$4,360
Sub Total - LOAN REPAYMENTS	\$0	\$107,741
CAPITAL INCOME		
80015 Principal Repaid - Self Supporting Loans	(\$5,477)	\$0
Sub Total - LOANS RAISED	(\$5,477)	\$0
Total - NON CURRENT LIABILITIES	(\$5,477)	\$107,741

Shire of Gnowangerup
BUDGET REPORT

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

G/L

ADOPTED BUDGET

2022-23

Income Expenditure

OPERATING ACTIVITIES EXCLUDED FROM BUDGET

000000 Depreciation Written Back	\$0	(\$2,348,139)
000000 Book Value of Assets Sold Written Back	\$0	\$0
000000 Profit on Sale of Asset Written Back	\$0	\$0
000000 Loss on Sale of Asset Written Back	\$0	\$0
000000 Long Service Leave - Non Cash	\$0	(\$75,612)
000000 Movement in LG House Unit Trust	\$0	\$0
000000 Deferred Pensioner Rates	\$0	\$0
000000 SS Loan (Non-Current Movement)	\$0	\$0
Sub Total - OPERATING ACTIVITIES EXCLUDED	\$0	(\$2,423,751)
Total - OPERATING ACTIVITIES EXCLUDED	\$0	(\$2,423,751)

Shire of Gnowangerup
BUDGET REPORT

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

G/L	ADOPTED BUDGET	
	Income	Expenditure
FURNITURE & EQUIPMENT		
HEALTH		
CAPITAL EXPENDITURE		
14014 Health Computer Equip & Software	\$0	\$7,000
Sub Total - CAPITAL WORKS	\$0	\$7,000
Total - HEALTH	\$0	\$7,000
FURNITURE AND EQUIPMENT		
OTHER PROPERTY & SERVICES - ADMINISTRATION		
CAPITAL EXPENDITURE		
59050 Administration Furniture & Equipment	\$0	\$0
59070 ADMINISTRATION - RIGHT OF USE ASSETS PLANT & EQUIPMENT	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$0
Total - OTHER PROPERTY	\$0	\$0
Total - FURNITURE AND EQUIPMENT	\$0	\$7,000

Shire of Gnowangerup

BUDGET REPORT

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

G/L

ADOPTED BUDGET

2022-23

Income

Expenditure

		Income	Expenditure
LAND AND BUILDINGS			
HOUSING			
CAPITAL EXPENDITURE			
23004	Construction of Residences	\$0	\$400,001
23034	4 Grocock Street Renewals	\$0	\$7,000
Sub Total - CAPITAL WORKS		\$0	\$407,001
Total - HOUSING		\$0	\$407,001
LAND AND BUILDINGS			
RECREATION AND CULTURE			
CAPITAL EXPENDITURE			
32004	Swimming Pool Capital Expenditure	\$0	\$10,000
31004	Yougenup Community Centre	\$0	\$61,000
31024	Gnp Town Hall Capital	\$0	\$40,000
31034	Gnp Lesser Hall Capital	\$0	\$6,000
33264	Borden CWA Building	\$0	\$0
33604	Ongerup Sports Pavilion Capital	\$0	\$50,000
33414	Borden Pavilion Multipurpose Shed & Shelter	\$0	\$0
37324	Gnowangerup Star Building Capital	\$0	\$15,000
Sub Total - CAPITAL WORKS		\$0	\$182,000
Total - RECREATION AND CULTURE		\$0	\$182,000
LAND AND BUILDINGS			
TRANSPORT			
CAPITAL EXPENDITURE			
39004	Gnowangerup Works Depot Capital	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$0
Total - TRANSPORT		\$0	\$0
LAND AND BUILDINGS			
ECONOMIC SERVICES			
EXPENDITURE			
46004	Gnowangerup Caravan Park Buildings	\$0	\$329,416
Sub Total - CAPITAL WORKS		\$0	\$329,416
Total - ECONOMIC SERVICES		\$0	\$329,416

Shire of Gnowangerup
BUDGET REPORT

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

G/L	ADOPTED BUDGET	
	Income	Expenditure
LAND AND BUILDINGS		
OTHER PROPERTY AND SERVICES		
CAPITAL EXPENDITURE		
59040 Administration Centre Building Capital	\$0	\$5,500
Sub Total - CAPITAL WORKS	\$0	\$5,500
Total - OTHER PROPERTY AND SERVICES	\$0	\$5,500
Total - LAND AND BUILDINGS	\$0	\$923,917

Shire of Gnowangerup

BUDGET REPORT

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

G/L	ADOPTED BUDGET 2022-23		
	Income	Expenditure	
PLANT AND EQUIPMENT			
LAW ORDER & PUBLIC SAFETY			
EXPENDITURE			
07062	SES Plant Purchase	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$0
Total - LAW ORDER & PUBLIC SAFETY		\$0	\$0
PLANT AND EQUIPMENT			
RECREATION AND CULTURE			
CAPITAL EXPENDITURE			
40214	Purchase Mower GN.0029	\$0	\$0
new	Purchase Mower GN.0032	\$0	\$28,000
40564	Purchase Mower GN.0034	\$0	\$0
33224	Other Rec & Sport - Plant & Equipment	\$0	\$0
32204	Purchase Swimming Pool Plant & Equipment	\$0	\$5,500
Sub Total - CAPITAL WORKS		\$0	\$33,500
Total - RECREATION AND CULTURE		\$0	\$33,500
PLANT AND EQUIPMENT			
TRANSPORT			
CAPITAL EXPENDITURE			
40004	Purchase Grader GN.0020	\$0	\$0
40624	Purchase Grader GN.015	\$0	\$0
40544	Purchase Tip Truck GN.0014	\$0	\$315,000
40554	Purchase Tip Truck GN.0044	\$0	\$315,000
40574	Purchase Side Tipper GN.17003	\$0	\$0
40334	Purchase Side Tipper GN.0050	\$0	\$0
40424	Purchase Dolly GN.17002	\$0	\$0
40024	Purchase of Vehicle (GN.0004)	\$0	\$45,000
40194	Purchase of Utility (GN.0036)	\$0	\$0
40414	Purchase of Utility (GN.0051)	\$0	\$0
40374	Purchase of Utility GN.0016	\$0	\$37,000
40404	Purchase of Utility GN.0048	\$0	\$0
40504	Purchase of Utility GN.037	\$0	\$0
43104	Purchase Airport Sweeper	\$0	\$12,000
Sub Total - CAPITAL WORKS		\$0	\$724,000
Total - TRANSPORT		\$0	\$724,000

Shire of Gnowangerup
BUDGET REPORT

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

G/L

ADOPTED BUDGET

2022-23

Income

Expenditure

		Income	Expenditure
PLANT AND EQUIPMENT			
OTHER PROPERTY & SERVICES			
CAPITAL EXPENDITURE			
40014	CEO Vehicle	\$0	\$65,000
40164	MCS Vehicle	\$0	\$35,000
Sub Total - CAPITAL WORKS		\$0	\$100,000
Total - ECONOMIC SERVICES		\$0	\$100,000
Total - PLANT AND EQUIPMENT		\$0	\$857,500

Shire of Gnowangerup

BUDGET REPORT

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

G/L

ADOPTED BUDGET

2022-23

Income

Expenditure

ROAD INFRASTRUCTURE CAPITAL			
ROAD CONSTRUCTION			
38014	Roads To Recovery Projects		
38014	RTR - Boxwood Hill - Ongerup Road	\$0	\$0
38014	RTR - Gnowellen Road	\$0	\$85,792
38014	RTR - Magitup Road	\$0	\$0
38014	RTR - North Stirling Road	\$0	\$114,347
38014	Salt River Road	\$0	\$92,992
38014	RTR Rabbit Proof Fence Rd - Gravel Sheet	\$0	\$0
38014	RTR - O'Meehans Rd Gravel Sheet	\$0	\$100,114
38004	Regional Road Group Projects		
38004	RRG - Kowbrup Road	\$0	\$573,001
38004	RRG - Kowbrup North Road	\$0	\$86,500
38004	RRG - Borden - Bremer Road	\$0	\$129,500
	Commonwealth Local Roads Community infrastructure Program		
38204	LRCIP - Tieline Road	\$0	\$285,000
	Municipal Road Construction Projects		
	Road Reseals		
38104	Toompup Road South Reseal	\$0	\$0
38104	Boxwood Hill - Ongerup Road Reseal	\$0	\$0
38104	Corbett Street	\$0	\$43,225
38104	Quinn St RAV Reseal	\$0	\$0
38104	Corakerup Road Resheet	\$0	\$90,550
38104	Coromup Road Reseal	\$0	\$0
38104	Sandalwood Road Reseal	\$0	\$104,991
38104	Gnp - Tambellup Rd Reseal	\$0	\$151,000
38094	Mindarabin Rd Gravel Sheet	\$0	\$91,780
	Sub Total - CAPITAL WORKS	\$0	\$1,948,792
	Total - ROADS	\$0	\$1,948,792
	Total - INFRASTRUCTURE ASSETS ROADS	\$0	\$1,948,792

Shire of Gnowangerup
BUDGET REPORT

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

G/L	ADOPTED BUDGET 2022-23	
	Income	Expenditure
FOOTPATHS		
38304 Footpath Construction/Renewal	\$0	\$0
38304 LRCI Footpath Construction (Phase 3)	\$0	\$50,000
Sub Total - CAPITAL WORKS	\$0	\$50,000
Total - TRANSPORT - FOOTPATHS	\$0	\$50,000
Total - FOOTPATH ASSETS	\$0	\$50,000
AIRPORT		
43004 Airstrip Capital Improvements	\$0	\$327,050
43024 Airport Runway Repairs	\$0	\$6,000
Sub Total - CAPITAL WORKS	\$0	\$333,050
Total - TRANSPORT - AERODROMES	\$0	\$333,050
Total - AERODROME ASSETS	\$0	\$333,050
DRAINAGE		
38404 Drainage Renewals	\$0	\$5,000
Sub Total - CAPITAL WORKS	\$0	\$5,000
Total - TRANSPORT - DRAINAGE	\$0	\$5,000
Total - DRAINAGE ASSETS	\$0	\$5,000

Shire of Gnowangerup
BUDGET REPORT

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

G/L	ADOPTED BUDGET	
	Income	Expenditure
SEWERAGE		
26014 Ongerup Waste Water Ponds	\$0	\$20,000
Sub Total - CAPITAL WORKS	\$0	\$20,000
Total - COMMUNITY AMENITIES - SEWERAGE	\$0	\$20,000
Total - SEWERAGE ASSETS	\$0	\$20,000
PARKS & OVALS		
33154 Weir Park Improvements	\$0	\$0
33254 Playground Gnp Sports Complex	\$0	\$3,671
Sub Total - CAPITAL WORKS	\$0	\$3,671
Total - PARKS & OVALS	\$0	\$3,671
Total - INFRASTRUCTURE ASSETS - PARKS & OVALS	\$0	\$3,671

Shire of Gnowangerup

BUDGET REPORT

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

G/L	ADOPTED BUDGET		
	Income	Expenditure	
INFRASTRUCTURE ASSETS - OTHER			
LAW, ORDER & PUBLIC SAFETY			
07044	CCTV GNOWANGERUP TOWNSITE	\$0	\$6,700
Sub Total - CAPITAL WORKS		\$0	\$6,700
Total - LAW, ORDER & PUBLIC SAFETY		\$0	\$6,700
INFRASTRUCTURE OTHER			
COMMUNITY AMENITIES			
30104	Gnp Cemetery Project	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$0
Total - COMMUNITY AMENITIES		\$0	\$0
INFRASTRUCTURE OTHER			
RECREATION & CULTURE			
33454	Netball Courts Capital Expenditure	\$0	\$44,725
33804	REC & CULTURE - OTHER INFRASTRUCTURE CAPITAL		
33804	Footpath Solar Lighting - Gnp Recreation Complex	\$0	\$0
33804	Dam Fencing - Gnp Recreation Complex	\$0	\$38,000
Sub Total - CAPITAL WORKS		\$0	\$82,725
Total - RECREATION & CULTURE		\$0	\$82,725
INFRASTRUCTURE OTHER			
TRANSPORT			
39054	Depot Fencing Renewal	\$0	\$0
39034	Depot Fuel Storage Tank	\$0	\$0
39064	Gnp Precinct Renewal Project	\$0	\$0
39074	Stirlings/Borden Streetscape Project	\$0	\$0
39084	Ongerup Streetscape and Signage Works	\$0	\$0
39094	GNOWANGERUP DEPOT OTHER INFRASTRUCTURE	\$0	\$0
38604	Footbridge - Park Road	\$0	\$40,000
Sub Total - CAPITAL WORKS		\$0	\$40,000
Total - TRANSPORT		\$0	\$40,000

Shire of Gnowangerup
BUDGET REPORT

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

G/L	ADOPTED BUDGET 2022-23	
	Income	Expenditure
INFRASTRUCTURE OTHER		
ECONOMIC SERVICES		
51054 Highdenup Road Bore Tank Capital	\$0	\$0
51074 Toompup Dam Renewal	\$0	\$0
51084 Magitup Dam Renewal	\$0	\$0
51094 Gnowangerup Depot Water Harvesting project	\$0	\$0
Sub Total - CAPITAL WORKS	\$0	\$0
Total - ECONOMIC SERVICES	\$0	\$0
INFRASTRUCTURE OTHER		
OTHER PROPERTY & SERVICES		
59014 Electronic Public Notice Board	\$0	\$18,000
Sub Total - CAPITAL WORKS	\$0	\$18,000
	\$0	\$18,000
Total - INFRASTRUCTURE ASSETS - OTHER	\$0	\$147,425
GRAND TOTALS	(\$10,758,632)	\$10,758,632



SHIRE OF GNOWANGERUP

SHIRE OF GNOWANGERUP

BUDGET

SCHEDULE OF FEES & CHARGES

2022-2023

SCHEDULE OF FEES AND CHARGES 2022-2023

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)	2022/23 (Ex GST)	2022/23 GST (if applicable)	2022/23 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	175.00	0.00	175.00
Rates Enquiry only	Council	N	60.00	0.00	60.00	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	60.00	0.00	60.00
Administration Fee - Rate Instalments (per notice excluding first notice)	Council	Y	12.00	1.20	13.20	12.73	1.27	14.00
Copy of Rates Notice owner only per notice excluding first notice	Council	Y	5.45	0.55	6.00	5.45	0.55	6.00
Legal Fee incurred in Rate debt collection	Council	N	at cost	0.00	at cost	at cost	0.00	at cost
Dishonoured cheque fee	Council	N	at cost	0.00	at cost	at cost	0.00	at cost
Governance								
Other Governance								
Sale of Electoral Rolls	Council	N	61.45	0.00	61.45	62.00	0.00	62.00
Sale of Council Agendas AND Minutes (per annum)	Council	N	184.50	0.00	184.50	184.50	0.00	184.50
Sale of Council Minutes OR Agenda (per copy)	Council	N	at cost	0.00	at cost	at cost	0.00	at cost
Sale of Annual Report OR Budget	Council	N	18.35	0.00	18.35	18.50	0.00	18.50
Copies of Maps								
- Cadastral A4 size	Council	Y	2.27	0.23	2.50	2.73	0.27	3.00
- Cadastral A3 size	Council	Y	5.56	0.55	6.11	6.36	0.64	7.00
Freedom of Information								
- Application Fee (for an application of a non-personal information)	FOI Regs 1993	N	30.00	0.00	30.00	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	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	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	30.00	0.00	30.00
- Charges for Photocopying per copy	FOI Regs 1993	N	0.20	0.00	0.20	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	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	actual cost	0.00	actual cost
- Charge for delivery, packaging and postage	FOI Regs 1993	N	actual cost	0.00	actual cost	actual cost	0.00	actual cost
								0.00
Sale of Council Tie	Council	Y	11.64	1.16	12.80	13.64	1.36	15.00
Sale of Council Scarf	Council	Y	11.64	1.16	12.80	13.64	1.36	15.00
Enquiries not of a general nature requiring research (per hour)	Council	Y	61.64	6.16	67.80	63.64	6.36	70.00
Admin Fee for Sub contracting Shire Contractors to External parties	Council	Y	contractor fee + 10%	10%	contractor fee + 10%	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	24.80	0.00	24.80
Infringement Notices - Issuing of Enforcement Certificate	AGR Amendment Regs 2018	N	21.10	0.00	21.10	21.10	0.00	21.10
Infringement Notices - Registering Infringement Notice	AGR Amendment Regs 2018	N	79.50	0.00	79.50	79.50	0.00	79.50
Works Costs Recoverable under the Bush Fires Act	Council	Y	at cost	10%	at cost + GST	at cost	10%	at cost + GST
Animal and Ranger Control								
Dog Registration Fees (Statutory)								
- Dog/Bitch Unsterilised 1 year	Dog Regs 2013	N	50.00	0.00	50.00	50.00	0.00	50.00
- Dog/Bitch Unsterilised 3 years	Dog Regs 2013	N	120.00	0.00	120.00	120.00	0.00	120.00
- Dog/Bitch Unsterilised for its lifetime	Dog Regs 2013	N	250.00	0.00	250.00	250.00	0.00	250.00
- Dog/Bitch Sterilised 1 year	Dog Regs 2013	N	20.00	0.00	20.00	20.00	0.00	20.00
- Dog/Bitch Sterilised 3 years	Dog Regs 2013	N	42.50	0.00	42.50	42.50	0.00	42.50

SCHEDULE OF FEES AND CHARGES 2022-2023

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)	2022/23 (Ex GST)	2022/23 GST (if applicable)	2022/23 Total Amount (Includes GST, where applicable)
- Dog/Bitch Sterilised for its lifetime	Dog Regs 2013	N	100.00	0.00	100.00	100.00	0.00	100.00
- Dangerous Dog 1 year	Dog Regs 2013	N	50.00	0.00	50.00	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	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	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	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	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	200.00	0.00	200.00
Application to Keep More than Two Dogs	Council	N	54.05	0.00	54.05	60.00	0.00	60.00
Dog Impounding Fee (first impoundment)	Council	N	91.80	0.00	91.80	95.00	0.00	95.00
Dog Impounding Fee (second offence in same year)	Council	N	110.15	0.00	110.15	115.00	0.00	115.00
Sustenance fee of Dog in Pound (per day)	Council	N	32.65	0.00	32.65	35.00	0.00	35.00
Cat Registration Fees (Statutory)								
- Cat Sterilised - registered between 31 May and 31 October	Cat Regs 2012	N	10.00	0.00	10.00	10.00	0.00	10.00
- Cat Sterilised - 1 year	Cat Regs 2012	N	20.00	0.00	20.00	20.00	0.00	20.00
- Cat Sterilised - 3 years	Cat Regs 2012	N	42.50	0.00	42.50	42.50	0.00	42.50
- Cat Sterilised - Lifetime	Cat Regs 2012	N	100.00	0.00	100.00	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	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	95.00	0.00	95.00
Cat Impounding Fee (second and subsequent impoundments)	Council	N	91.80	0.00	91.80	115.00	0.00	115.00
Cat Sustenance Fee (per day)	Council	N	32.65	0.00	32.65	35.00	0.00	35.00
Cat Trap Bond	WA Contract Ranger Services	N	100.00	0.00	100.00	100.00	0.00	100.00
Kennel Licence Fees	Council	N	216.00	0.00	216.00	220.00	0.00	220.00
Impounding Fees (other than dogs or cats)	Council	N	43.85	0.00	43.85	50.00	0.00	50.00
Sustenance Fees (other than dogs and cats)	Council	N	11.20	0.00	11.20	15.00	0.00	15.00
Animal destruction fee	Council	Y	110.10	11.01	121.11	136.36	13.64	150.00
Ranger Services - after hours callout	Council	Y	163.00	16.30	179.30	180.00	18.00	198.00
Microchipping	WA Contract Ranger Services	N	57.30	0.00	57.30	60.00	0.00	60.00
Microchipping - Pensioner concession	WA Contract Ranger Services	N	52.20	0.00	52.20	50.00	0.00	50.00
Impounding Fees for vehicle	Council	Y	110.09	11.01	121.10	118.18	11.82	130.00
Storage of vehicle (per day)	Council	Y	21.28	2.13	23.40	27.27	2.73	30.00
Towing fee for vehicle (at cost)	Council	Y	at cost	10%	at cost + GST	at cost	10%	at cost + GST
Health								
Preventative Services - Administration & Inspection								
Hawkers Licenses (per annum)	Council	Y	108.73	10.87	119.60	113.64	11.36	125.00
Itinerant Vendors License - 3 Inspections (per annum)	Council	Y	108.73	10.87	119.60	113.64	11.36	125.00
Food Act 2008 (s110(3)) Registration (initial application)	Council	N	102.00	0.00	102.00	230.00	0.00	230.00
Food Premises - Inspection Fee	Council	Y	46.37	4.63	51.00	54.55	5.45	60.00
Notification of a Food Business	Food Regs 2009	N	75.00	0.00	75.00	75.00	0.00	75.00
Non-Residential Water Sampling	Council	Y	54.27	5.43	59.70	59.09	5.91	65.00
Liquor Licensing Application & Inspection	Council	Y	54.27	5.43	59.70	59.09	5.91	65.00
Lodging Houses - Annual Inspection	Council	Y	54.27	5.43	59.70	59.09	5.91	65.00
Public Building Certificate of Approval	Health (Public Building) Regs 1992	N	871.00	0.00	871.00	871.00	0.00	871.00
Commercial Stallholders Permit	Council	Y	108.73	10.87	119.60	113.64	11.36	125.00
Commercial Stallholder Daily Charge	Council	Y	23.50	2.35	25.85	27.27	2.73	30.00
Community Amenities								
Sanitation - Household Refuse								

SCHEDULE OF FEES AND CHARGES 2022-2023

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)	2022/23 (Ex GST)	2022/23 GST (if applicable)	2022/23 Total Amount (Includes GST, where applicable)
Rubbish Collection - 1 x 240 litre Bin	Council	N	92.00	0.00	92.00	100.00	0.00	100.00
Recycling Service	Council	N	101.00	0.00	101.00	110.00	0.00	110.00
Additional Requested Rubbish Collection - 1 x 240 litre Bin	Council	Y	92.00	0.00	92.00	100.00	10.00	110.00
Additional Requested Recycling Service	Council	Y	101.00	0.00	101.00	110.00	11.00	121.00
Commercial Waste Tipping Fee (per cubic metre)	Council	Y	103.36	10.34	113.70	109.09	10.91	120.00
Swipe Card Replacement Fee	Council	Y	21.32	2.13	23.45	22.73	2.27	25.00
Sewerage								
Cleaning Septic Tanks	Council	Y	518.50	51.85	570.35	536.36	53.64	590.00
Cleaning Septic Tanks Mileage Outside of Shire (per kilometre ex Gnowangerup Depot)	Council	Y	2.72	0.27	2.99	3.18	0.32	3.50
Oil deposit at depot excluding cooking oil (per litre)	Council	Y	0.18	0.02	0.20	0.27	0.03	0.30
Cleaning of Grease Traps - once off	Council	Y	98.60	9.80	108.40	120.00	12.00	132.00
Contractual Cleaning of Grease Traps - small	Council	Y	61.05	6.10	67.15	68.18	6.82	75.00
Contractual Cleaning of Grease Traps - large	Council	Y	84.55	8.40	92.95	90.91	9.09	100.00
Receiving of septic waste from outside the Shire at the Gnowangerup liquid waste facility (per litre)	Council	Y	0.09	0.01	0.10	0.18	0.02	0.20
Application for the Approval of an Apparatus with a Local Government Report	<i>Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regs 1974</i>	N	66.90	0.00	66.90	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)	<i>Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regs 1974</i>	N	119.65	0.00	119.65	119.65	0.00	119.65
Permit to Use Apparatus (for the treatment of sewage and disposal of effluent and liquid waste)	<i>Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regs 1974</i>	N	119.65	0.00	119.65	119.65	0.00	119.65
Site inspections	<i>As Above</i>	N	119.65	0.00	119.65	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	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	<i>Planning & Dev Regs 2009</i>	N	147.00	0.00	147.00	147.00	0.00	147.00
b) more than \$50,000 but not more than \$500,000	<i>Planning & Dev Regs 2009</i>	N	0.32% of estimated cost of development	0.00	0.00	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	<i>Planning & Dev Regs 2009</i>	N	\$1,700 + 0.257% for every \$1 in excess of \$500,000	0.00	0.00	\$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	<i>Planning & Dev Regs 2009</i>	N	\$7,161 + 0.206% for every \$1 in excess of \$2.5m	0.00	0.00	\$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	<i>Planning & Dev Regs 2009</i>	N	\$12,633 + 0.123% for every \$1 in excess of \$5m	0.00	0.00	\$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	<i>Planning & Dev Regs 2009</i>	N	34,196.00	0.00	0.00	34,196.00	0.00	34,196.00

SCHEDULE OF FEES AND CHARGES 2022-2023

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)	2022/23 (Ex GST)	2022/23 GST (if applicable)	2022/23 Total Amount (Includes GST, where applicable)
(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	0.00	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	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	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	0.00	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	0.00	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	0.00	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	7,393.00	0.00	7,393.00	7,393.00	0.00	7,393.00
(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	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	0.00	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	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	0.00	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	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	0.00	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	73.00	0.00	73.00
(13) Replying to a property settlement questionnaire	Planning & Dev Regs 2009	N	73.00	0.00	73.00	73.00	0.00	73.00
(14) Planning written planning advice	Planning & Dev Regs 2009	N	73.00	0.00	73.00	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	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	36.85	0.00	36.85
Secretary/Administrative Clerk (per hour)	Planning & Dev Regs 2009	N	30.20	0.00	30.20	30.20	0.00	30.20
Other Town Planning Fees and Charges								
Copy of Scheme	Council	Y	27.19	2.70	29.89	27.27	2.73	30.00
Directional Signs	Council	Y	at cost	10%	at cost + GST	at cost	10%	at cost + GST
Other Fees and Charges								
Assessment of Caravan Rigid Annexes	Council	N	109.15	0.00	109.15	115.00	0.00	115.00
Rural Number Application	Council	Y	53.50	5.35	58.85	54.55	5.45	60.00
Gate Permit Application	Council	Y	58.40	5.80	64.20	59.09	5.91	65.00

SCHEDULE OF FEES AND CHARGES 2022-2023

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)	2022/23 (Ex GST)	2022/23 GST (if applicable)	2022/23 Total Amount (Includes GST, where applicable)
Gate Permit Renewal	Council	Y	58.40	5.80	64.20	59.09	5.91	65.00
Other Community Amenities								
Cemeteries								
Burials - 2.1 depth								
- Interment (no prior reservation)	Council	Y	1,014.45	101.45	1,115.90	1,090.91	109.09	1,200.00
- Interment (with prior reservation)	Council	Y	965.05	96.50	1,061.55	1,000.00	100.00	1,100.00
- Interment (child)	Council	Y	666.95	66.70	733.65	727.27	72.73	800.00
Extra Charges								
- Interment on a Saturday, Sunday or Public Holiday	Council	Y	413.32	41.33	454.65	500.00	50.00	550.00
- Exhumation of Grave to be completed by Metro Cemetery Board	Council	Y	at cost	10%	at cost + GST	at cost	10%	at cost + GST
- Re-opening of Grave for second interment	Council	Y	840.73	84.07	924.80	890.91	89.09	980.00
- Grant of Right of Burial	Council	Y	49.30	0.00	49.30	50.00	5.00	55.00
- Use of excavator (if required to dig grave)	Council	Y	at cost	10%	at cost + GST	at cost	10%	at cost + GST
Interment of Ashes								
- Interment of Ashes into Niche Wall single (plus cost of plaque)	Council	Y	156.41	15.64	172.05	163.64	16.36	180.00
- Interment of Ashes into Niche Wall double (plus cost of plaque)	Council	Y	207.46	20.74	228.20	213.64	21.36	235.00
- Grant of Right for interment in Niche Wall	Council	Y	50.60	0.00	50.60	50.00	5.00	55.00
- Interment of Ashes into gravesite	Council	Y	134.14	13.41	147.55	140.91	14.09	155.00
- Registration of Ashes interred into existing grave	Council	Y	28.27	2.83	31.10	31.82	3.18	35.00
- Transfer of Ashes (plus cost of plaque if required)	Council	Y	95.36	9.54	104.90	104.55	10.46	115.01
- Removal of Ashes from Cemetery to authorised family member	Council	Y	88.77	8.88	97.65	95.45	9.55	105.00
Miscellaneous Fees								
- Funeral Directors Annual Licence Fee	Council	Y	217.00	21.70	238.70	227.27	22.73	250.00
- Single Funeral Permit	Council	Y	72.55	7.25	79.80	77.27	7.73	85.00
- Monumental Masons Annual Licence Fee	Council	Y	95.32	9.53	104.85	100.00	10.00	110.00
- Single Monument Permit	Council	Y	56.05	5.60	61.65	59.09	5.91	65.00
- Copy of Grant of Right of Burial	Council	Y	23.95	0.00	23.95	22.73	2.27	25.00
- Renewal of Grant of Right of Burial (original valid for 25yrs)	Council	Y	49.30	0.00	49.30	50.00	5.00	55.00
Recreation & Culture								
Public Halls & Civic Centre								
Hire of Public Hall FULL DAY - 8 hours plus 1/2 hour set up & 1/2 hour clean up	Council	Y	189.68	18.97	208.65	181.82	18.18	200.00
Hire of Public Hall HALF DAY - 4 hours plus 1/2 hour set up & 1/2 hour clean up	Council	Y	81.45	8.15	89.60	90.91	9.09	100.00
Hire of Public Hall Hourly Rate	Council	Y	16.36	1.64	18.00	22.73	2.27	25.00
Refundable Memorial Hall Hire Bond for Function with Alcohol	Council	N	265.20	0.00	265.20	300.00	0.00	300.00
Refundable Memorial Hall Hire Bond for Function without Alcohol	Council	N	57.10	0.00	57.10	100.00	0.00	100.00
Bond for Equipment Hire (Chairs and Trestle tables)	Council	N	209.10	0.00	209.10	250.00	0.00	250.00
Hire fee for Chairs (Per Day Per Chair)	Council	Y	0.68	0.07	0.75	0.77	0.08	0.85
Hire fee for Trestle Tables (Per table per day)	Council	Y	4.60	0.45	5.05	6.82	0.68	7.50
Bond for Hire of Lectern	Council	N	51.00	0.00	51.00	60.00	0.00	60.00
Hire of Lectern (per day)	Council	Y	27.83	2.77	30.60	27.27	2.73	30.00
Swimming Areas								
Family Season Ticket (2 Adults + 3 Children)	Council	Y	190.09	19.01	209.10	181.82	18.18	200.00
Adult Season Ticket	Council	Y	100.14	10.01	110.15	100.00	10.00	110.00
Child Season Ticket (Under 18 Yrs)	Council	Y	71.41	7.14	78.55	68.18	6.82	75.00
Adult Single Entry	Council	Y	4.32	0.43	4.75	4.55	0.45	5.00
Child Single Entry (Under 18 Yrs)	Council	Y	2.82	0.28	3.10	2.73	0.27	3.00
Senior Season Pass - Pensioner Concession	Council	Y	80.21	8.02	88.23	77.27	7.73	85.00
Senior Single Entry - Pensioner Concession	Council	Y	3.45	0.35	3.80	3.64	0.36	4.00
Adult Supervisor/Spectator Entry	Council	Y	0.00	0.00	0.00	0.00	0.00	0.00
Early Morning Swimming Swipe Card	Council	Y	10.20	0.00	10.20	13.64	1.36	15.00

SCHEDULE OF FEES AND CHARGES 2022-2023

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)	2022/23 (Ex GST)	2022/23 GST (if applicable)	2022/23 Total Amount (Includes GST, where applicable)
School Group including entry fee for accompanying teachers/parents	Council	Y	2.41	0.24	2.65	2.27	0.23	2.50
Gnowangerup Community Swimming Pool Facilitated Activity Costs	Council	Y	at cost	10%	at cost + GST	at cost	10%	at cost + GST
Libraries								
Bond for Library Item hire	Council	N	30.00	0.00	30.00	30.00	0.00	30.00
Administration fee for lost/damaged books	Council	Y	7.05	0.70	7.75	7.27	0.73	8.00
Administration fee for overdue book (6 weeks)	Council	Y	7.05	0.70	7.75	7.27	0.73	8.00
Replacement of lost book as per LISWA depreciated value basis	Council	Y	at cost	10%	at cost + GST	at cost	10%	at cost + GST
Transport								
Traffic Control								
Special Series Shire Number Plates Dept. of Transport Fee	Dept Transport	N	at cost	0.00	as per DOT Fee	at cost	0.00	as per DOT Fee
Special Series Shire Number Plates Gnowangerup Shire Fee	Council	Y	56.05	5.60	61.65	63.64	6.36	70.00
Economic Services								
Tourism & Area Promotion								
Caravan Parks & Camping Grounds								
- Application/renewal of license (minimum): Based on long stay sites \$6 per site, short stay sites and sites in transit parks \$6 per site, camp sites \$3 per site, overflow sites \$1.50 per site	Caravan Parks & Camping Grounds Regs 1997	N	200.00	0.00	200.00	200.00	0.00	200.00
- Late renewal penalty	Caravan Parks & Camping Grounds Regs 1997	Y	20.00	2.00	22.00	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	100.00	0.00	100.00
- License Transfer	Caravan Parks & Camping Grounds Regs 1997	N	100.00	0.00	100.00	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	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	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	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	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	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	61.65	0.00	61.65
Footpath/Kerb Deposit on Building Application	Council	N	1,084.90	0.00	1,084.90	1,100.00	0.00	1,100.00
Footpath/Kerb Deposit on Demolition Application	Council	N	1,084.90	0.00	1,084.90	1,100.00	0.00	1,100.00
Demolition Permit (per storey)	Building Regs 2012	N	110.00	0.00	110.00	110.00	0.00	110.00
Extension of Building or Demolition Permit	Building Regs 2012	N	110.00	0.00	110.00	110.00	0.00	110.00
Inspection of Pool enclosures 4 yearly (reg 53)	Building Regs 2012	N	58.45	0.00	58.45	58.45	0.00	58.45
Public Utility Services								
Sale of Water from Standpipes (per kilolitre) minimum \$10 charge	Council	N	13.45	0.00	13.45	15.00	0.00	15.00
Standpipe swipe card	Council	Y	21.32	2.13	23.45	22.73	2.27	25.00
Permit to enter Council property pursuant to s. 3.4 of the Shire's Local Government Property Local Law 2016 for the purpose of exploration or investigation for water, minerals or other purposes								
- 1 to 5 holes (inclusive)	Council	N	246.40	0.00	246.40	250.00	0.00	250.00
- 6 to 10 holes (inclusive)	Council	N	368.90	0.00	368.90	375.00	0.00	375.00
- 11 to 30 holes (inclusive)	Council	N	737.70	0.00	737.70	750.00	0.00	750.00
- 31 to 100 holes (inclusive)	Council	N	1,356.90	0.00	1,356.90	1,400.00	0.00	1,400.00
- 101 holes and over	Council	N	1,844.15	0.00	1,844.15	1,900.00	0.00	1,900.00
Permit to enter Council property pursuant to s. 3.4 of the Shire's Local Government Property Local Law 2016 for the purpose of Seed Collection								
- Initial Fee	Council	Y	56.10	5.60	61.70	59.09	5.91	65.00
- Administration Fee	Council	Y	56.10	5.60	61.70	59.09	5.91	65.00
Other Property & Services								

SCHEDULE OF FEES AND CHARGES 2022-2023

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)	2022/23 (Ex GST)	2022/23 GST (if applicable)	2022/23 Total Amount (Includes GST, where applicable)
Private Works								
Plant & Machinery (Wet hire only) per hour	Council							
- Grader	Council	Y	at cost + 30%	10%	at cost + 30%	at cost + 30%	10%	at cost + 30%
- Loader	Council	Y	at cost + 30%	10%	at cost + 30%	at cost + 30%	10%	at cost + 30%
- Tip Truck	Council	Y	at cost + 30%	10%	at cost + 30%	at cost + 30%	10%	at cost + 30%
- Small Truck (Dutro)	Council	Y	at cost + 30%	10%	at cost + 30%	at cost + 30%	10%	at cost + 30%
- Pig Trailer	Council	Y	at cost + 30%	10%	at cost + 30%	at cost + 30%	10%	at cost + 30%
- Prime Mover	Council	Y	at cost + 30%	10%	at cost + 30%	at cost + 30%	10%	at cost + 30%
- Side Tipper	Council	Y	at cost + 30%	10%	at cost + 30%	at cost + 30%	10%	at cost + 30%
- Low Loader	Council	Y	at cost + 30%	10%	at cost + 30%	at cost + 30%	10%	at cost + 30%
- Roller	Council	Y	at cost + 30%	10%	at cost + 30%	at cost + 30%	10%	at cost + 30%
- Tray Top Ute	Council	Y	at cost + 30%	10%	at cost + 30%	at cost + 30%	10%	at cost + 30%
- John Deer Tractor	Council	Y	at cost + 30%	10%	at cost + 30%	at cost + 30%	10%	at cost + 30%
- Trailers (per day)	Council	Y	at cost + 30%	10%	at cost + 30%	at cost + 30%	10%	at cost + 30%
- Vibrating Plate Compactor (per day)	Council	Y	at cost + 30%	10%	at cost + 30%	at cost + 30%	10%	at cost + 30%
- Cement Mixers (per day)	Council	Y	at cost + 30%	10%	at cost + 30%	at cost + 30%	10%	at cost + 30%
- Sundry Plant Items	Council	Y	at cost + 30%	10%	at cost + 30%	at cost + 30%	10%	at cost + 30%
Labour & Overheads (i.e. no machinery)	Council	Y	at cost + 30%	10%	at cost + 30%	at cost + 30%	10%	at cost + 30%
Bond for Equipment Hire								
Mini Truck (Gardeners Truck)	Council	N	50.00	0.00	50.00	100.00	0.00	100.00
Backhoe	Council	N	50.00	0.00	50.00	100.00	0.00	100.00
Trailer	Council	N	30.00	0.00	30.00	50.00	0.00	50.00
Lawn Mower	Council	N	10.00	0.00	10.00	25.00	0.00	25.00
Whipper Sniper	Council	N	10.00	0.00	10.00	25.00	0.00	25.00
Chainsaw	Council	N	10.00	0.00	10.00	25.00	0.00	25.00
Mulch/Sand per cubic metre	Council	Y	22.09	2.21	24.30	27.27	2.73	30.00
Blue Metal (including sweepings) per cubic metre	Council	Y	31.55	3.15	34.70	36.36	3.64	40.00
Delivery Fee up to 3 cubic metres	Council	Y	22.09	2.21	24.30	27.27	2.73	30.00
Delivery Fee over 3 cubic metres	Council	Y	at cost + 30%	10%	at cost + 30%	at cost + 30%	10%	at cost + 30%
Gravel ex Pit (per m3)	Council	Y	6.60	0.65	7.25	9.09	0.91	10.00

* indicates statutory fee.