



SHIRE OF WILLIAMS AGENDA

SPECIAL MEETING OF COUNCIL
THURSDAY 3 AUGUST 2023



NOTICE OF SPECIAL MEETING OF COUNCIL

Dear Elected Member,

You are respectfully advised the next Special Meeting of the Shire of Williams will be held on Thursday 3 August 2023, in the Shire of Williams Council Chambers, 9 Brooking Street, Williams, commencing at 5.00 pm.

A handwritten signature in black ink, appearing to read 'Geoff McKeown', is positioned above the printed name.

Geoff McKeown
Chief Executive Officer

DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Williams for any act, omission or statement or intimation occurring during Council or Committee meetings. The Shire of Williams disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or Committee meetings. Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or Committee meeting does so at that person's or legal entity's own risk.

In particular and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or intimation of approval made by a member or officer of the Shire of Williams during the course of any meeting is not intended to be and is not to be taken as notice of approval from the Shire of Williams. The Shire of Williams warns that anyone who has any application lodged with the Shire of Williams must obtain and should only rely on written confirmation of the outcome of the application, and any conditions attaching to the decision made by the Shire of Williams in respect of the application.

SHIRE OF WILLIAMS STRATEGIC COMMUNITY PLAN 2022-2032

ECONOMIC

To support industry and business development through the development of sustainable infrastructure and investment opportunities.

ED1. Develop infrastructure and investment that is sustainable and an ongoing legacy to the Shire.

ED2. To have appropriate levels of housing to cater for population retention and growth.

SOCIAL AND CULTURAL

To be a safe and welcoming community where everyone is valued and has the opportunity to contribute and belong.

SCD1. To provide community infrastructure and facilities that meet the needs of the population.

SCD2. To support a safe and healthy community with a strong sense of community pride.

SCD3. To recognise the vibrant history of the Shire and its rich, varied cultural heritage and natural environment is valued, respected, promoted and celebrated.

LAND USE & ENVIRONMENT

To have a balanced respect for our natural assets and built environment, retaining our lifestyle values and community split.

LUE1. To enhance, promote, rehabilitate and leverage the natural environment so it continues to be an asset to the community.

LUE2. Natural assets and public open spaces are accessible, well utilised and managed.
LUE3. Recognising and implementing sustainability measures.

LUE4. To have safe and well maintained transport network that supports local economy.

CIVIC LEADERSHIP

Strong civic leadership representing the whole of the Shire which engages in effective partnerships and reflects the aspirations of an engaged community.

CL1. The Shire is efficient in its operations, actively listens to the community and anticipates and responds to the community needs.

CL2. The revenue needs of the Shire are managed in an equitable, proactive and sustainable manner.

CL3. Effective collaboration and shared services with other relevant Local, State and Federal Government agencies, industry and community organisations.

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AGENDA

1.0 Declaration of Opening / Announcement of Visitors

The Presiding Member, President Jarrad Logie, will declare the Meeting open at 5.00pm.

2.0 Record of Attendance / Apologies / Leave of Absence

Elected Members

Cr Jarrad Logie - President
Cr Natalie Major - Deputy President
Cr Moya Carne
Cr Simon Harding
Cr Bob Baker
Cr Tracey Price
Cr Bernie Panizza
Cr Christine Cowcher
Cr John Macnamara

Staff

Geoff McKeown - Chief Executive Officer

Visitors – Nil

Apologies - Nil

Leave of Absence – Nil

3.0 Declarations of Interest

DECLARATION OF INTEREST	
Name / Position	
Item No. / Subject	
Type of Interest	

4.0 Reports

4.1 Office of the Chief Executive Officer

4.1.1 Adoption of the 2023/2024 Budget

File Reference	4.23.10
Statutory Ref.	<i>Local Government Act 1995 Section 6.2</i> <i>Local Government (Financial Management Regulations) 1996</i>
Author & Date	Geoff McKeown and Cassie Barker 28 July 2023
Attachments	2023-2024 Draft Budget, 2023-2024 Fees & Charges

Background

The draft 2023/24 Budget has been compiled based on the principles contained in the Strategic Community Plan and Corporate Business Plan. It has also been prepared in accordance with the earlier presentations to Councillors.

The draft 2023/24 Budget includes information required by the *Local Government Act 1995*, *Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards. The main features include:

- The budget has been prepared by applying a 5.0% rate in the dollar increase on GRV rated properties and reducing the rate in the dollar by 14.96% for UV rated properties. GRV properties were not revalued this financial year and the total valuation did not change significantly, although some properties received valuation increases due to being developed.
UV property valuation for 2023/2024 includes an average increase of 23.52%, which then reflects in the overall rate income for these properties.
The minimum rates are proposed to increase from \$790 to **\$830** for **GRV** rated properties and \$1,010 to **\$1,060** for **UV** rated properties. The overall increase to the total rates revenue will be **5.13%**, which is in line with the Long-Term Financial Plan and contained in the 2021-25 Corporate Business Plan.
- Fees and charges in general have been increased by **5%**. There are also other minor changes which are itemised within the attached fees and charges schedule and in line with the forward financial plans.
- There is a 7% increase proposed for kerbside rubbish collection. There will be 5.8% increase in the contract for collection of waste due to the rise in CPI to the end of the March 2023 quarter. This movement is included in the current waste collection contract.
- A capital works programme totalling **\$2,879,793** for investment in infrastructure, land and buildings, and plant and equipment is planned. Expenditure on road infrastructure is a major component of this and the amount of **\$1,221,293** is in line with Council’s strategy to increase the investment in road and associated assets.
- An estimated surplus of **\$1,428,676** is anticipated to be brought forward from 30 June 2023. However, this is unaudited and may change. Any change will be addressed as part of a future budget review.

- Capital grant funding for the year is estimated from:
 - Roads to Recovery - \$196,112
 - Road Project Grant - \$372,896
 - Department of transport – WA Bike Network \$30,000

Consultation

While no specific community consultation has occurred on the draft 2023/24 Budget, the community has been involved in extensive consultation with the development of the Strategic Community Plan 2022-2032. Previous community surveys have also directed Council on the level of service expected to be delivered by the Shire.

Extensive internal consultation has occurred between all senior employees and through discussions with elected members at the May and June meetings.

Statutory Environment

Section 6.2 of the *Local Government Act 1995* requires that not later than 31 August in each financial year, or such extended time as the Minister allows, each local government is to prepare and adopt, (Absolute Majority required) in the form and manner prescribed, a budget for its Municipal Fund for the financial year ending on the next following 30 June.

Divisions 5 and 6 of the *Local Government Act 1995* refers to the setting of budgets and the raising of rates and charges. *The Local Government (Financial Management) Regulations 1996* details the form and content of the budget. The draft 2023/24 Budget as presented is considered to meet statutory requirements.

The Local Government (COVID-19 Response) Ministerial Order 2020 was gazetted on the 8 May 2020 and this has been followed by the Local Government (COVID-19 Response) Amendment Order 2021. The draft 2023/24 Budget continues to give consideration to the consequences of the COVID-19 pandemic and in accordance with the Ministerial Orders. Adjustments have been made to interest rates charged on the instalment option and overdue rates. The Council also adopted a COVID-19 Financial Hardship Policy in May 2020 to further support ratepayers suffering hardship.

Policy Implications

The budget is based on the principles contained in the Strategic Community Plan and the Corporate Business Plan. Further, it takes account of the COVID-19 Financial Hardship Policy.

Financial Implications

Specific financial implications are as outlined in the Detail section of this report and as itemised in the draft 2023/24 Budget attached for adoption.

Strategic Implications

This item aligns with the community's vision and aspirations as contained in the Shire of Williams Strategic Community Plan 2017 to 2032. Specifically, it relates to the following strategy(s):

- CL 2.2 Maintain accountability, transparency and financial responsibility
- CL 4.4 Monitor and ensure compliance with regulatory framework for local government business

TRIPLE BOTTOM LINE ASSESSMENT

Economic Implications

The draft 2023/24 Budget has been developed based on sound financial management and accountability principles and is considered to deliver a sustainable economic outcome for Council and the community.

Social Implications

The draft 2023/24 Budget delivers social outcomes identified in various planning and community supporting strategies that have previously been adopted by the Council.

Environmental Implications

The draft 2023/24 Budget supports key environmental strategies and initiatives adopted by the Council.

Comment

The draft 2023/24 Budget continues to deliver on other strategies adopted by the Council and maintains a high level of service across all programs while ensuring an increased focus on road and associated infrastructure as well as on renewing all assets at sustainable levels.

Voting Requirements

Absolute Majority

Officer’s Recommendation

That Council:

PART A – MUNICIPAL FUND BUDGET FOR 2023/2024

Pursuant to the provisions of section 6.2 of the *Local Government Act 1995* and Part 3 of the *Local Government (Financial Management) Regulations 1996*, the Council adopts the Municipal Fund Budget as contained in the Attachment of this Agenda and the Minutes, for the Shire of Williams for the 2023/24 financial year which includes the following:

- Statement of Comprehensive Income by Nature and Type on page (2) showing a net result for that year
- Statement of Cash Flows on page (3)
- Statement of Financial Activity on page (4) showing a net result for that year and the amount required to be raised from rates and ex-gratia rates of \$2,245,399
- Notes to and Forming Part of the Budget on pages (5 to 24)
- Acquisition of Assets and Income and Expenditure detail

Voting Requirements

Absolute Majority

Officer’s Recommendation

PART B – GENERAL AND MINIMUM RATES, INSTALMENT PAYMENT ARRANGEMENTS

1. Raising Rates

For the purpose of yielding the deficiency disclosed by the Municipal Fund Budget adopted at Part A above, Council pursuant to sections 6.32, 6.33, 6.34 and 6.35 of the *Local Government Act 1995* impose the following General and Minimum rates on Gross Rental and Unimproved Values.

2. General Rates*

- | | |
|---|---|
| <ul style="list-style-type: none"> • Residential (GRV) • Commercial / Industrial (GRV) • Rural/Mining (UV) | <p>8.400 cents in the dollar</p> <p>8.400 cents in the dollar</p> <p>0.466 cents in the dollar</p> |
|---|---|

3. Minimum Rates
- Residential (GRV) **\$830**
 - Commercial / Industrial (GRV) **\$830**
 - Rural/Mining (UV) **\$1,060**

4. Instalments

Pursuant to section 6.45 of the *Local Government Act 1995* and regulation 64(2) of the *Local Government (Financial Management) Regulations 1996*, Council nominates the following due dates for the payment in full by instalments:

- Full payment and 1st instalment due date **19 September 2023**
- 2nd quarterly instalment due date **21 November 2023**
- 3rd quarterly instalment due date **23 January 2024**
- 4th and final quarterly instalment due date **19 March 2024**

5. Instalment Option Charge

Pursuant to section 6.45 of the *Local Government Act 1995*, regulation 67 of the *Local Government (Financial Management) Regulations 1996* and clause 13 of the *Local Government (COVID-19 Response) Ministerial Order 2020* gazetted on 8 May 2020, Council adopts an instalment administration charge where the owner has elected to pay rates (and service charges) through an instalment option of **\$10.00** for each instalment after the initial instalment is paid.

- a. This additional charge cannot be applied to an excluded person, as defined in the *Local Government (COVID-19 Response) Ministerial Order 2020*, that has been determined as suffering financial hardship as a consequence of the COVID-19 pandemic in accordance with Council Policy O1.30 COVID-19 Financial Hardship Policy.

6. Instalment Option Interest Rate

Pursuant to section 6.45 of the *Local Government Act 1995*, regulation 68 of the *Local Government (Financial Management) Regulations 1996* and clause 13 of the *Local Government (COVID-19 Response) Ministerial Order 2020* gazetted on 8 May 2020, Council adopts an interest rate of **3%** where the owner has elected to pay rates and service charges through an instalment option.

- a. This additional interest rate cannot be applied to an excluded person, as defined in the *Local Government (COVID-19 Response) Ministerial Order 2020*, that has been determined as suffering financial hardship as a consequence of the COVID-19 pandemic in accordance with Council Policy O1.30 COVID-19 Financial Hardship Policy.

7. Interest rate on Overdue Rates

Pursuant to section 6.51(1) and subject to section 6.51(4) of the *Local Government Act 1995*, regulation 70 of the *Local Government (Financial Management) Regulations 1996* and clause 14 of the *Local Government (COVID-19 Response) Ministerial Order 2020* gazetted on 8 May 2020, Council adopts an interest rate of **7%** for rates (and service charges) and costs of proceedings to recover such charges that remains unpaid after becoming due and payable.

- a. This interest rate cannot be applied to an excluded person, as defined in the *Local Government (COVID-19 Response) Ministerial Order 2020*, that has been determined as suffering financial hardship as a consequence of the COVID-19 pandemic in accordance with Council Policy O1.30 COVID-19 Financial Hardship Policy.

Voting Requirements

Absolute Majority

Officer’s Recommendation

PART C – GENERAL FEES AND CHARGES FOR 2023/2024

Pursuant to section 6.16 of the *Local Government Act 1995*, Council adopts the Fees and Charges included in this report and forming part of the draft 2023/2024 Budget.

Voting Requirements

Absolute Majority

Officer’s Recommendation

PART D – OTHER STATUTORY FEES FOR 2023/2024

1. Pursuant to section 53 of the *Cemeteries Act 1986* Council adopts the Fees and Charges for the Williams Cemetery and Marling Cemetery included in this report and forming part of the draft 2023/2024 Budget.

2. Pursuant to section 67 of the *Waste Avoidance and Resources Recovery Act 2007*, Council adopts the following charges for the removal and disposal of domestic and commercial waste:

Residential Premises (including recycling)

- 240ltr bin per weekly collection **\$497.00pa**

Commercial Premises

- Privately Owned Bulk Recycling Bin collection (3.0m3) **\$1,206.50pa**
- Privately Owned Bulk Recycling Bin collection (4.5m3) **\$1,495.50pa**
- 240ltr bin per service Commercial General Waste (no recycling) **\$368.00pa**

3. Pursuant to section 67 of the *Waste Avoidance and Resources Recovery Act 2007*, and section 6.16 of the *Local Government Act 1995* Council adopt the following charges for the deposit of domestic and commercial waste:

Transfer Station Charges (Site opens 10am to 3pm Wed, Sat & Sun)		\$	GST	GST	Charge
		GST Incl	Y/N	Code	Account
General Waste					
General Household Waste	Cars, utes, trailers 1.8m x 1.2m x 0.5 (or 1 m ³)	\$35.00	Y	GST	1101111
General Household Waste	1 x 240L Bin	\$18.00	Y	GST	1101111
Furniture and E-waste	per item	\$13.00	Y	GST	1101111
Uncontaminated Garden Waste - Ute or trailer	Gardeining Contractos only	\$16.00	Y	GST	1101111
Uncontaminated Garden Waste - Truck 3 tonnes or more		\$23.50	Y	GST	1101111
Vehicle Body - Car belonging to ratepayer		FREE	Y	GST	1101111
Vehicle Body - Car by non ratepayer		\$439.50	Y	GST	1101111
Vehicle Body - Truck belonging to ratepayer		FREE	Y	GST	1101111
Vehicle Body - Truck by non ratepayer		\$873.50	Y	GST	1101111
Tyres - Small (car etc.)	each	\$13.00	Y	GST	1101111
Tyres - Small truck	each	\$17.00	Y	GST	1101111
Tyres - Large truck or tractor	each	\$26.50	Y	GST	1101111
Building rubble	per m ³	\$38.00	Y	GST	1101111
Rural Household Pass (unlimited household waste)		\$336.00	Y	GST	1101111
Scrap metal and batteries from ratepayer		FREE	Y	GST	1101111
New/Replacement Bins		\$110.50	Y	GST	1101111
Kerbside Rubbish Collection					
240lt General Waste & 240lt Recycling pickup		\$497.00	N	OOS	1101105
Commercial Bulk Recycling Bin - 3.0m3		\$1,206.50	N	OOS	1101107
Commercial Bulk Recycling Bin - 4.5m3		\$1,495.50	N	OOS	1101107
Commercial General Waste 240lt (No Recycling)		\$368.00	N	OOS	1101107

Voting Requirements

Absolute Majority

Officer's Recommendation

PART F – MATERIAL VARIANCE REPORTING FOR 2023/2024

In accordance with regulation 34(5) of the *Local Government (Financial Management) Regulations 1996*, and *AASB 1031 Materiality*, the level to be used in statements of financial activity in 2023/2024 for reporting material variances shall be 5% or \$5,000, whichever is the greater.



BUDGET

2023-2024

Adopted 1st August 2023





SHIRE OF WILLIAMS

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2024

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

Williams is an independent, growing and vibrant community, achieved by maintaining a balanced and caring approach to its people and environment.

SHIRE OF WILLIAMS
STATEMENT OF COMPREHENSIVE INCOME BY NATURE
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
Revenue				
		\$	\$	\$
Rates	2(a)	2,245,399	2,137,090	2,133,087
Operating grants, subsidies and contributions	10	469,870	1,469,463	461,514
Fees and charges	14	1,093,829	1,117,171	969,800
Interest revenue	11(a)	80,500	75,347	10,500
Other revenue	11(b)	39,775	526,949	63,428
		3,929,373	5,326,020	3,638,329
Expenses				
Employee costs		(1,914,703)	(1,655,549)	(1,820,803)
Materials and contracts		(1,387,703)	(1,108,114)	(838,802)
Utility charges		(251,190)	(231,292)	(190,061)
Depreciation	6	(1,953,425)	(1,341,349)	(1,264,609)
Finance costs	11(c)	(19,189)	(20,543)	(21,502)
Insurance		(165,012)	(149,873)	(149,166)
Other expenditure		(25,100)	(4,917)	(65,100)
		(5,716,322)	(4,511,637)	(4,350,043)
		(1,786,949)	814,383	(711,714)
Capital grants, subsidies and contributions	10	723,437	1,361,973	1,503,941
Profit on asset disposals	5	6,814	54,720	1,003
Loss on asset disposals		(9,782)	0	(5,332)
		720,469	1,416,693	1,499,612
Net result for the period		(1,066,480)	2,231,076	787,898
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(1,066,480)	2,231,076	787,898

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

SHIRE OF WILLIAMS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
Rates		\$ 2,245,399	\$ 2,130,822	\$ 2,133,087
Operating grants, subsidies and contributions		469,870	905,314	461,514
Fees and charges		1,093,829	1,117,171	969,800
Interest revenue		80,500	75,347	10,500
Other revenue		39,775	526,949	63,428

Payments

Employee costs		(1,914,703)	(1,627,622)	(1,820,803)
Materials and contracts		(1,387,703)	(957,134)	(838,802)
Utility charges		(251,190)	(231,292)	(190,061)
Finance costs		(19,189)	(21,500)	(21,502)
Insurance		(165,012)	(149,873)	(149,166)
Other expenditure		(25,100)	(4,917)	(65,100)
		(3,762,897)	(2,992,338)	(3,085,434)

Net cash provided by (used in) operating activities 4 166,476 1,763,265 552,895

CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	5(a)	(1,488,500)	(1,143,784)	(1,027,594)
Payments for construction of infrastructure	5(b)	(1,391,293)	(1,661,876)	(1,742,941)
Capital grants, subsidies and contributions		723,437	1,361,973	1,503,941
Proceeds from sale of property, plant and equipment	5(a)	60,500	146,349	104,500
Proceeds on financial assets at amortised cost - self supporting loans		17,693	17,107	17,107
Proceeds on disposal of financial assets at fair value through profit and loss		0	(2,764)	
Net cash provided by (used in) investing activities		(2,078,163)	(1,282,995)	(1,144,987)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	7(a)	(75,989)	(73,675)	(73,675)
Net cash provided by (used in) financing activities		(75,989)	(73,675)	(73,675)

Net increase (decrease) in cash held

Cash at beginning of year		3,390,000	2,983,406	2,983,406
Cash and cash equivalents at the end of the year	4	1,402,324	3,390,001	2,317,639

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

SHIRE OF WILLIAMS
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2024

		2023/24	2022/23	2022/23
	NOTE	Budget	Actual	Budget
OPERATING ACTIVITIES				
Revenue from operating activities				
Rates	2(a)	\$ 2,245,399	\$ 2,137,090	\$ 2,133,087
Operating grants, subsidies and contributions	10	469,870	1,469,463	461,514
Fees and charges	14	1,093,829	1,117,171	969,800
Interest revenue	11(a)	80,500	75,347	10,500
Other revenue	11(b)	39,775	526,949	63,428
Profit on asset disposals	5	6,814	54,720	1,003
		3,936,187	5,380,740	3,639,332
Expenditure from operating activities				
Employee costs		(1,914,703)	(1,655,549)	(1,820,803)
Materials and contracts		(1,387,703)	(1,108,114)	(838,802)
Utility charges		(251,190)	(231,292)	(190,061)
Depreciation	6	(1,953,425)	(1,341,349)	(1,264,609)
Finance costs	11(c)	(19,189)	(20,543)	(21,502)
Insurance		(165,012)	(149,873)	(149,166)
Other expenditure		(25,100)	(4,917)	(65,100)
Loss on asset disposals	5	(9,782)	0	(5,332)
		(5,726,104)	(4,511,637)	(4,355,375)
Non-cash amounts excluded from operating activities	3(b)	1,956,393	1,293,834	1,268,938
Amount attributable to operating activities		166,476	2,162,937	552,895
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions	10	723,437	1,361,973	1,503,941
Proceeds from disposal of assets	5	60,500	146,349	104,500
Proceeds from financial assets at amortised cost - self supporting loans		17,693	17,107	17,107
Proceeds on disposal of financial assets at fair value through profit and loss		0	(2,764)	
		801,630	1,522,665	1,625,548
Outflows from investing activities				
Payments for property, plant and equipment	5(a)	(1,488,500)	(1,143,784)	(1,027,594)
Payments for construction of infrastructure	5(b)	(1,391,293)	(1,661,876)	(1,742,941)
		(2,879,793)	(2,805,660)	(2,770,535)
Amount attributable to investing activities		(2,078,163)	(1,282,995)	(1,144,987)
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	8(a)	931,500	317	75,000
		931,500	317	75,000
Outflows from financing activities				
Repayment of borrowings	7(a)	(75,989)	(73,675)	(73,675)
Transfers to reserve accounts	8(a)	(372,500)	(451,420)	(336,927)
		(448,489)	(525,095)	(410,602)
Amount attributable to financing activities		483,011	(524,778)	(335,602)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	3	1,428,676	1,073,512	927,694
Amount attributable to operating activities		166,476	2,162,937	552,895
Amount attributable to investing activities		(2,078,163)	(1,282,995)	(1,144,987)
Amount attributable to financing activities		483,011	(524,778)	(335,602)
Surplus or deficit at the end of the financial year	3	0	1,428,676	(0)

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

**SHIRE OF WILLIAMS
FOR THE YEAR ENDED 30 JUNE 2024
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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 Williams 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 13 to the annual budget.

2022/23 actual balances

Balances shown in this budget as 2022/23 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 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
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards

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 2014-10 Amendments to Australian Accounting Standards
 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards
 - Classification of Liabilities as Current or Non-current
- AASB 2021-7c Amendments to Australian Accounting Standards
 - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards
 - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
 - Non-current Liabilities with Covenants
- AASB 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

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 WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

1(b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

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

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

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

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST 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 cannot be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2023/24 Budgeted rate revenue	2023/24 Budgeted interim rates	2023/24 Budgeted back rates	2023/24 Budgeted total revenue	2022/23 Actual total revenue	2022/23 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) General rates										
GRV Residential	Gross rental valuation	0.084000	147	1,885,380	158,372	1,000		159,372	149,356	146,194
GRV Industrial/Commercial	Gross rental valuation	0.084000	33	1,099,066	92,322			92,322	87,925	87,925
UV Rural/Mining	Unimproved valuation	0.004660	243	367,017,000	1,710,299	1,000		1,711,299	1,630,048	1,630,314
Total general rates			423	370,001,446	1,960,993	2,000	0	1,962,993	1,867,329	1,864,433
		Minimum								
(ii) Minimum payment		\$								
GRV Residential	Gross rental valuation	830	141	665,041	117,030			117,030	115,227	115,340
GRV Industrial/Commercial	Gross rental valuation	830	17	55,995	14,110			14,110	11,060	11,060
UV Rural/Mining	Unimproved valuation	1,060	102	14,098,973	108,120			108,120	104,030	104,030
Total minimum payments			260	14,820,009	239,260	0	0	239,260	230,317	230,430
Total general rates and minimum payments			683	384,821,455	2,200,253	2,000	0	2,202,253	2,097,646	2,094,863
(iv) Ex-gratia rates										
Ex-gratia rates					43,146			43,146	39,444	38,224
Total ex-gratia rates			0	0	43,146	0	0	43,146	39,444	38,224
					2,243,399	2,000	0	2,245,399	2,137,090	2,133,087
Total rates					2,243,399	2,000	0	2,245,399	2,137,090	2,133,087

The Shire did not raise specified area rates for the year ended 30th June 2024.

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

The general rates detailed for the 2023/24 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES (CONTINUED)

(b) Interest Charges and Instalments - 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	19/09/2023	0		7.00%
Option two				
First instalment	19/09/2023	0	3.00%	7.00%
Second instalment	21/11/2023	10	3.00%	7.00%
Third instalment	23/01/2024	10	3.00%	7.00%
Fourth instalment	19/03/2024	10	3.00%	7.00%

	2023/24 Budget revenue	2022/23 Actual revenue	2022/23 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	3,000	2,560	3,000
Instalment plan interest earned	4,000	2,809	4,000
Unpaid rates and service charge interest earned	4,000	4,997	3,500
	11,000	10,366	10,500

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

The Shire did not raise service charges for the year ended 30th June 2024.

(d) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2024.

SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents	4	1,402,324	3,390,000	1,757,226
Financial assets		165,200	182,893	17,693
Receivables		139,128	139,128	168,678
Contract assets		47,500	47,500	
Inventories		21,068	21,068	30,748

Less: current liabilities

Trade and other payables		(291,301)	(291,301)	(161,958)
Contract liabilities		(5,000)	(5,000)	
Long term borrowings	7	0	(75,989)	(75,989)
Employee provisions		(354,566)	(354,566)	(319,749)

Net current assets

Less: Total adjustments to net current assets	3(c)	(1,124,353)	(1,625,057)	(1,416,649)
Net current assets used in the Rate Setting Statement		(0)	1,428,676	0

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
	1,775,220	3,780,589	1,974,345
	(291,301)	(291,301)	(161,958)
	(5,000)	(5,000)	
	0	(75,989)	(75,989)
	(354,566)	(354,566)	(319,749)
	(650,867)	(726,856)	(557,696)
	1,124,353	3,053,733	1,416,649
	(1,124,353)	(1,625,057)	(1,416,649)
	(0)	1,428,676	0

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

Items excluded from calculation of budgeted deficiency

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

(b) 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

Less: Profit on asset disposals	5	(6,814)	(54,720)	(1,003)
Add: Loss on asset disposals	5	9,782	0	5,332
Add: Depreciation	6	1,953,425	1,341,349	1,264,609
Movement in current employee provisions associated with restricted cash		(0)		
Non-cash movements in non-current assets and liabilities:				
- Employee provisions		0	7,205	
Non cash amounts excluded from operating activities		1,956,393	1,293,834	1,268,938

(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 - reserve accounts	8	(1,160,675)	(1,719,675)	(1,505,643)
Less: Current assets not expected to be received at end of year				
- Current financial assets at amortised cost - self supporting loans			(17,693)	(17,693)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		0	75,989	75,989
- Current portion of employee benefit provisions held in reserve		36,322	36,322	30,698
Total adjustments to net current assets		(1,124,353)	(1,625,057)	(1,416,649)

3(d) NET CURRENT ASSETS (CONTINUED)

MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

CONTRACT ASSETS

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

SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

4. RECONCILIATION OF CASH

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

	Note	2023/24 Budget	2022/23 Actual	2022/23 Budget
Cash at bank and on hand		\$ 1,402,324	\$ 3,390,000	\$ 1,757,226
Total cash and cash equivalents		1,402,324	3,390,000	1,757,226
Held as				
- Unrestricted cash and cash equivalents	3(a)	241,649	1,670,325	251,583
- Restricted cash and cash equivalents	3(a)	1,160,675	1,719,675	1,505,643
		1,402,324	3,390,000	1,757,226
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		1,160,675	1,719,675	1,505,643
		1,160,675	1,719,675	1,505,643
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	8	1,160,675	1,719,675	1,505,643
		1,160,675	1,719,675	1,505,643
Reconciliation of net cash provided by operating activities to net result				
Net result		(1,066,483)	2,231,075	787,900
Depreciation	6	1,953,425	1,341,349	1,264,609
(Profit)/loss on sale of asset	5	(6,814)	(54,720)	(1,003)
(Increase)/decrease in receivables		0	32,497	
(Increase)/decrease in contract assets		0	(47,500)	
(Increase)/decrease in inventories		0	5,447	
Increase/(decrease) in payables		0	130,330	
Increase/(decrease) in contract liabilities		0	(555,414)	(560,413)
Increase/(decrease) in employee provisions		0	42,021	
Capital grants, subsidies and contributions		(723,437)	0	(1,503,941)
Net cash from operating activities		156,691	3,125,085	(12,848)

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

5. FIXED ASSETS

The following assets are budgeted to be acquired and/or disposed of during the year.

	2023/24 Budget Additions	2023/24 Budget Disposals - Net Book Value	2023/24 Budget Disposals - Sale Proceeds	2023/24 Budget Disposals - Profit or Loss	2022/23 Actual Additions	2022/23 Disposals - Net Book Value	2022/23 Actual Disposals - Sale Proceeds	2022/23 Actual Disposals - Profit or Loss	2022/23 Budget Additions	2022/23 Budget Disposals - Net Book Value	2022/23 Budget Disposals - Sale Proceeds	2022/23 Budget Disposals - Profit or Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment												
Buildings - non-specialised	645,000			0				0	15,000			0
Buildings - specialised	167,500			0	463,626			0	641,594			0
Furniture and equipment	8,000			0				0	0			0
Plant and equipment	668,000	63,468	60,500	(2,968)	680,158	91,628	146,349	54,720	371,000	108,829	104,500	(4,329)
Total	1,488,500	63,468	60,500	(2,968)	1,143,784	91,628	146,349	54,720	1,027,594	108,829	104,500	(4,329)
(b) Infrastructure												
Infrastructure - roads	1,221,293			0	1,411,366			0	1,487,841			0
Infrastructure - footpaths	60,000			0	127,012			0	123,200			0
Infrastructure - drainage				0	88,579			0	90,000			0
Infrastructure - parks and ovals	110,000			0	34,919			0	41,900			0
Total	1,391,293	0	0	0	1,661,876	0	0	0	1,742,941	0	0	0
Total	2,879,793	63,468	60,500	(2,968)	2,805,660	91,628	146,349	54,720	2,770,535	108,829	104,500	(4,329)

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

6. DEPRECIATION

By Class

Buildings - non-specialised
 Buildings - specialised
 Furniture and equipment
 Plant and equipment
 Infrastructure - roads
 Infrastructure - footpaths
 Infrastructure - drainage
 Infrastructure - parks and ovals
 Infrastructure - bridges

By Program

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

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
	34,010	34,010	69,680
	156,166	154,366	148,050
	5,790	5,790	3,179
	213,455	194,273	123,800
	1,122,138	633,932	440,860
	20,292	11,462	21,200
	92,384	52,185	181,040
	189,535	187,736	159,900
	119,655	67,595	116,900
	1,953,425	1,341,349	1,264,609
	27,230	12,822	5,439
	13,111	13,110	13,110
	28,906	29,388	31,491
	45,020	43,979	54,504
	9,908	9,150	7,456
	261,080	260,113	248,896
	1,398,655	808,530	765,175
	8,199	8,198	16,353
	161,316	156,059	122,185
	1,953,425	1,341,349	1,264,609

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	30 to 50 Years
Buildings - specialised	50 to 80 Years
Furniture and equipment	4 to 10 Years
Plant and equipment	5 to 15 Years
Infrastructure - roads	20 to 80 Years
Infrastructure - footpaths	20 Years
Infrastructure - drainage	80 Years
Infrastructure - parks and ovals	10 to 60 Years
Infrastructure - bridges	30 to 75 Years

SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2023/24	2023/24	Budget	2023/24	Actual	2022/23	2022/23	Actual	2022/23	Budget	2022/23	2022/23	Budget	2022/23
				Principal	Budget	Budget	Principal	Principal		Actual	Actual	Principal	Actual		Principal	Principal	Principal	Principal
				1 July 2023	New Loans	Repayments	outstanding 30 June 2024	Interest Repayments	1 July 2022	New Loans	Repayments	outstanding 30 June 2023	Interest Repayments	1 July 2022	New Loans	Repayments	outstanding 30 June 2023	Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and Culture				0			0					0					0	
Mens Shed	71	WATC	0.72%	60,429		(19,999)	40,430	(397)	80,285		(19,856)	60,429	(497)	80,285		(19,856)	60,429	(540)
Economic Services				0			0					0					0	
Industrial Shed	70	WATC	3.02%	126,289		(23,767)	102,522	(3,637)	149,353		(23,065)	126,289	(4,336)	149,353		(23,065)	126,288	(4,338)
Other Property and Services				0			0					0					0	
Industrial Land	65	WATC	6.37%	146,269		(14,530)	131,738	(9,090)	159,916		(13,647)	146,269	(9,740)	159,916		(13,647)	146,269	(9,973)
				332,986	0	(58,296)	274,690	(13,124)	389,554	0	(56,568)	332,986	(14,572)	389,554	0	(56,568)	332,986	(14,851)
Self Supporting Loans																		
Williams Bowling Club	72	WATC	3.4%	182,893	0	(17,693)	165,201	(6,065)	200,000	0	(17,107)	182,893	(5,971)	200,000	0	(17,107)	182,893	(6,650)
				182,893	0	(17,693)	165,201	(6,065)	200,000	0	(17,107)	182,893	(5,971)	200,000	0	(17,107)	182,893	(6,650)
				515,879	0	(75,989)	439,890	(19,189)	589,554	0	(73,675)	515,879	(20,543)	589,554	0	(73,675)	515,879	(21,501)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.

SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

7. BORROWINGS

(b) New borrowings - 2023/24

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2024

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2023 nor is it expected to have unspent borrowing funds as at 30th June 2024.

(d) Credit Facilities

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	200,000	200,000	200,000
Bank overdraft at balance date			
Credit card limit	10,000	10,000	10,000
Credit card balance at balance date		1,328	
Total amount of credit unused	210,000	211,328	210,000
Loan facilities			
Loan facilities in use at balance date	439,890	515,879	515,879

MATERIAL 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 WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2023/24 Budget Opening Balance	2023/24 Budget Transfer to	2023/24 Budget Transfer (from)	2023/24 Budget Closing Balance	2022/23 Actual Opening Balance	2022/23 Actual Transfer to	2022/23 Actual Transfer (from)	2022/23 Actual Closing Balance	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	36,322	908		37,230	31,312	5,010		36,322	30,698	5,031		35,729
(b) Plant Replacement	218,433	55,460	(150,000)	123,893	168,377	50,056		218,433	165,078	50,165		215,243
(c) Building	756,595	18,425	(600,000)	175,020	706,361	50,234		756,595	692,521	50,693		743,214
(d) Recreation	137,675	3,442		141,117	127,633	10,042		137,675	125,132	10,125		135,257
(e) Art Acquisition	5,422	136		5,558	4,421	1,001		5,422	4,334	1,004		5,338
(f) Joint Venture Housing	143,254	3,581		146,835	128,212	15,042		143,254	125,699	15,126	(45,000)	95,825
(g) Refuse Site	24,830	620		25,450	24,822	8		24,830	24,335	24		24,359
(h) Community Chest	15,925	398		16,323	16,237	5	(317)	15,925	15,919	4,699		20,618
(i) Childcare Services	211,219	235,280	(58,500)	387,999	61,199	150,020		211,219	60,000	150,060	(30,000)	180,060
(j) Information Technology	50,000	51,250		101,250	0	50,000		50,000		50,000		50,000
(k) Quindanning Community	120,000	3,000	(123,000)	0	0	120,000		120,000				0
	1,719,675	372,500	(931,500)	1,160,675	1,268,572	451,420	(317)	1,719,675	1,243,716	336,927	(75,000)	1,505,643

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave reserve	Ongoing	To be used to fund the annual and long service leave requirements.
(b) Plant Replacement	Ongoing	To be used to fund purchase of plant items.
(c) Building	2023-24	To be used for construction, refurbishments, acquisition of buildings and acquisition of land.
(d) Recreation	Ongoing	To be used to finance capital improvements of existing recreation facilities and to fund acquisition of new recreation facilities.
(e) Art Acquisition	Ongoing	To be used to purchase art pieces for the Williams Art Collection.
(f) Joint Venture Housing	Ongoing	To be used to finance refurbishment and construction of joint venture housing.
(g) Refuse Site	Ongoing	To be used for the re-development of waste facilities.
(h) Community Chest	Ongoing	To be used to support community initiatives and projects.
(i) Childcare Services	Ongoing	To be used to support childcare services.
(j) Information Technology	2024-25	To be used to support upgrade of information technology.
(k) Quindanning Community	2023-24	To be used to support the Quindanning Community in upgrade of community infrastructure.

9. REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	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
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
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
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

SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

10 PROGRAM INFORMATION (Continued)

(b) Income and expenses

	2023/24 Budget	2022/23 Actual	2022/23 Budget
Income excluding grants, subsidies and contributions	\$	\$	\$
Governance	1,000	9,806	1,000
General purpose funding	2,332,398	2,218,635	2,149,087
Law, order, public safety	5,250	452,599	2,000
Health	1,000	1,175	800
Education and welfare	500,187	558,208	437,202
Housing	210,195	204,169	200,197
Community amenities	215,781	207,465	214,830
Recreation and culture	38,624	37,834	68,553
Transport	21,919	66,735	19,143
Economic services	95,462	101,029	35,481
Other property and services	44,500	53,624	49,525
	3,466,316	3,911,279	3,177,818
Operating grants, subsidies and contributions			
Governance	0	37,848	9,348
General purpose funding	12,500	951,827	142,946
Law, order, public safety	38,421	53,779	48,479
Education and welfare	112,962	129,851	118,238
Housing	56,240	63,988	56,325
Community amenities	16,000	13,682	0
Recreation and culture	123,000	125,563	0
Transport	110,747	92,925	86,178
	469,870	1,469,463	461,514
Capital grants, subsidies and contributions			
Housing	0	420,930	386,494
Recreation and culture	0	0	20,000
Transport	723,437	911,770	1,097,447
Economic services	0	29,273	0
	723,437	1,361,973	1,503,941
Total Income	4,659,623	6,742,715	5,143,273
Expenses			
Governance	(372,971)	(263,209)	(236,468)
General purpose funding	(93,465)	(87,448)	(92,915)
Law, order, public safety	(173,390)	(153,144)	(112,966)
Health	(44,882)	(40,423)	(50,876)
Education and welfare	(579,460)	(510,882)	(514,854)
Housing	(230,664)	(209,435)	(212,051)
Community amenities	(371,200)	(330,828)	(345,721)
Recreation and culture	(1,115,825)	(916,384)	(873,543)
Transport	(2,420,820)	(1,677,583)	(1,677,036)
Economic services	(211,386)	(178,320)	(150,637)
Other property and services	(112,043)	(143,984)	(88,306)
Total expenses	(5,726,106)	(4,511,640)	(4,355,373)
Net result for the period	(1,066,483)	2,231,075	787,900

SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

11. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Investments			
- Reserve accounts	42,500	25,276	2,000
- Other funds	30,000	42,265	1,000
Late payment of fees and charges *	8,000		
Other interest revenue	8,000	7,806	7,500
	88,500	75,347	10,500

* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5%.

(b) Other revenue

Reimbursements and recoveries	39,775	526,949	63,428
	39,775	526,949	63,428

The net result includes as expenses

(c) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	19,189	20,543	21,501
	19,189	20,543	21,501

SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

12. ELECTED MEMBERS REMUNERATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Cr Logie			
President's allowance	5,010	4,840	4,840
Meeting attendance fees	4,908	4,454	4,520
Travel and accommodation expenses	60	146	20
	9,978	9,440	9,380
Cr Major			
Meeting attendance fees	2,140	2,376	1,960
Travel and accommodation expenses	190	172	150
	2,330	2,548	2,110
Cr Baker			
Meeting attendance fees	2,140	1,904	1,960
Travel and accommodation expenses			20
	2,140	1,904	1,980
Cr Carne			
Meeting attendance fees	2,140	2,216	1,960
Travel and accommodation expenses	400	373	400
	2,540	2,589	2,360
Cr Harding			
Meeting attendance fees	2,140	1,680	1,960
Travel and accommodation expenses	310	287	300
	2,450	1,967	2,260
Cr Panizza			
Meeting attendance fees	2,140	2,144	1,960
Travel and accommodation expenses	730	717	900
	2,870	2,861	2,860
Cr Price			
Meeting attendance fees	2,140	2,144	1,960
Travel and accommodation expenses			20
	2,140	2,144	1,980
Cr Cowcher			
Meeting attendance fees	2,140	2,136	1,960
Travel and accommodation expenses	730	720	500
	2,870	2,856	2,460
Cr Macnamara			
Meeting attendance fees	2,140	1,984	1,960
Travel and accommodation expenses	400	390	400
	2,540	2,374	2,360
Total Elected Member Remuneration	29,858	28,682	27,750
President's allowance	5,010	4,840	4,840
Meeting attendance fees	22,028	21,038	20,200
Travel and accommodation expenses	2,820	2,804	2,710
	29,858	28,682	27,750

SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

13. TRUST FUNDS

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Detail	Balance 1 July 2023	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2024
	\$	\$	\$	\$
Public Open Space Contribution	20,000			20,000
	20,000	0	0	20,000

SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

14. FEES AND CHARGES

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
By Program:			
General purpose funding	5,500	5,156	5,300
Law, order, public safety	1,950	1,992	1,600
Health	1,000	1,175	800
Education and welfare	499,187	527,040	437,202
Housing	208,695	201,580	199,697
Community amenities	214,281	205,393	213,830
Recreation and culture	28,624	27,627	35,920
Transport	15,105	22,710	18,140
Economic services	94,987	94,897	34,981
Other property and services	24,500	29,602	22,330
	1,093,829	1,117,171	969,800

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

SUPPLEMENTARY INFORMATION - ACQUISITION OF ASSETS

	Financing				Held in Contract Liabilities as at 30 June 2023
	Expenditure	Grants and Contributions	Sale Proceeds / Borrowings	Reserves	
Land and Buildings					
Archive Room C/Fwd 2022/23	30,000				30,000
Joint Venture Housing Upgrade Various	15,000				15,000
Single Person Units Carport C/Fwd 2022/23	20,000				20,000
Childcare Centre Foyer C/Fwd 2022/23	42,000			42,000	-
Ram Shed Lighting Upgrade	10,000	5,000			5,000
8 Fry Street - ensuite renovation	20,000				20,000
18 Richardson Street - bathroom renovation	25,000				25,000
Arts & Crafts Building - painting & floorcovering	17,000				17,000
Arts & Crafts Building - fencing	16,500			16,500	-
Administration Building painting	17,000				17,000
New Dwelling - Growse Street for WACHS	600,000			600,000	-
	812,500	5,000	-	658,500	149,000
FURNITURE AND EQUIPMENT					
Uninterrupted Power Supply for computer server	8,000	-	-	-	8,000
	8,000	-	-	-	8,000
Plant and Equipment					
Ride on Mower C/Fwd 2022/23	85,000		10,000		75,000
Side by Side Utility Vehicle C/Fwd 2022/23	25,000		500		24,500
Utility 4x4 Dual Cab	53,000		15,000		38,000
Vibrating Roller	195,000		15,000		180,000
Water Truck	250,000		20,000	100,000	130,000
Minor Plant	10,000		-		10,000
Fire Appliance	50,000			50,000	-
	668,000	-	60,500	150,000	457,500
Infrastructure - Roads & Drainage					
Road Project Grant - Quindanning Darkan Road C/Fwd 2022/23	90,871	61,246			29,625
Road Project Grant - Quindanning Darkan Road	278,267	196,166			82,101
Road Project Grant - Congellin Narrogin Road	167,971	115,484			52,487
RTR Dardadine Road C/Fwd 2022/23	94,067				94,067
RTR - Clayton Road	64,890	64,890			-
RTR - Dardadine Road	131,222	131,222			-
Mundays Road	56,340				56,340
Hurley Road	69,600				69,600
Cemetery Road	31,515				31,515
Sattler Road	49,000				49,000
Chapman Road	26,000				26,000
Culbin Baraning Road	69,000				69,000
Medlen Road	57,750				57,750
Narrakine Road	34,800				34,800
	1,221,293	569,008	-	-	652,285
Infrastructure - Parks and Gardens					
24hr Stopping Place - Dump point, sewer connection & entrance	25,000				25,000
Skate Park Improvement	25,000				25,000
Williams River Walk	45,000				45,000
Playground Upgrade - Arts & Crafts Centre	15,000	5,000			10,000
	110,000	5,000	-	-	105,000
Infrastructure - Footpaths					
Albany Highway - between The Woolshed and Pharmacy	60,000	30,000			30,000
	60,000	30,000	-	-	30,000
Total	2,879,793	609,008	60,500	808,500	1,401,785

SHIRE OF WILLIAMS
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2024

DETAILED REVENUE

	Annual Budget 2023 -2024	Grants, Subsidies, Contributions Operating	Grants, Subsidies, Contributions Non Operating	Rates	Fees & Charges	Interest	Profit on Sale of Asset	Other Revenue	Previous Year Comparatives	
									Actual Income 2022-2023	Annual Budget 2022 -2023
I031 · Rates										
I031001 · GRV Residential	250,693			250,693					233,040	233,119
I031005 · UV Rate	1,710,299			1,710,299					1,629,169	1,629,314
I031010 · UV Mining Rate	8,480			8,480					529	
I031014 · Minimum GRV Residential	131,140			131,140					126,286	126,400
I031020 · Minimum UV	99,640			99,640					104,030	104,030
I031021 · Interim GRV	1,000			1,000					4,241	1,000
I031022 · Interim UV	1,000			1,000					350	1,000
I031023 · Ex-Gratia Rates	43,146			43,146					39,444	38,224
I031024 · Rate Admin Fees/Instalment Inte	7,000				3,000	4,000			5,326	7,000
I031025 · Late Payment Interest	4,000					4,000			5,519	3,500
I031028 · Legal Fees Rate Recovery	1,000							1,000	943	200
I031030 · Account Enquiries	2,500				2,500				2,609	2,300
Total I031 · Rates	2,259,898	0	0	2,245,398	5,500	8,000	0	1,000	2,151,486	2,146,087
I032 · Other GPF										
I032010 · Equalisation Grant	5,000	5,000							444,780	62,829
I032030 · Local Road Grant	7,500	7,500							507,047	80,117
I032050 · Interest on Reserves	42,500					42,500			25,276	2,000
I032051 · Interest on other Investments	30,000					30,000			42,453	1,000
Total I032 · Other GPF	85,000	12,500	0	0	0	72,500	0	0	1,019,556	145,946
I03 · TOTAL GENERAL PURPOSE FUNDING	2,344,898	12,500	0	2,245,398	5,500	80,500	0	1,000	3,171,042	2,292,033
I042 · Members										
I042010 · Contributions & Reimb.	1,000							1,000	47,654	10,348
I042015 · Thank a Volunteer Day Grant	0								0	0
Total I042 · Members	1,000	0	0	0	0	0	0	1,000	47,654	10,348
I04 · TOTAL GOVERNANCE	1,000	0	0	0	0	0	0	1,000	47,654	10,348

DETAILED REVENUE

	Annual Budget 2023 -2024	Grants, Subsidies, Contributions Operating	Grants, Subsidies, Contributions Non Operating	Rates	Fees & Charges	Interest	Profit on Sale of Asset	Other Revenue	Previous Year Comparatives	
									Actual Income 2022-2023	Annual Budget 2022 -2023
I051 · Fire Prevention										
I051005 · Administration Grant ESL	4,000	4,000							4,000	4,000
I051010 · Maintenance Grant ESL	34,421	34,421							44,479	44,479
I051020 · Capital DFES Grant	0								0	0
I051015 · Contributions & Donations	3,000							3,000	455,608	0
Total I051 · Fire Prevention	41,421	38,421	0	0	0	0	0	3,000	504,087	48,479
I052 · Animal Control										
I052150 · Dog Registration Fees	1,500				1,500				1,608	1,300
I052151 · Fines & Penalties	200				200				115	100
I052152 · Cat Registration Fees	250				250				269	200
Total I052 · Animal Control	1,950	0	0	0	1,950	0	0	0	1,992	1,600
I053 · Other Law Order & Public Safety										
I053005 · Grants and Donations	300							300	300	400
Total I053 · Other Law Order & Public Safety	300	0	0	0	0	0	0	300	300	400
I05 · TOTAL LAW ORDER & PUBLIC SAFETY	43,671	38,421	0	0	1,950	0	0	3,300	506,378	50,479
I060 · Family Day Care										
I060105 · FDC Admin Levy	115,200				115,200				108,179	120,000
I060110 · FDC Educator Memberships	3,200				3,200				3,083	3,200
I060115 · FDC Establishment Fee	150				150				150	150
I060120 · FDC Other Income	1,000							1,000	26,156	0
I060125 · FDC Sustainability Grant	56,462	56,462							62,238	62,238
I060130 · FDC After School Care	6,000				6,000				6,286	
I060135 · FDC Profit on Disposal of Asset	0								5,012	
Total I060 · Family Day Care	182,012	56,462	0	0	124,550	0	0	1,000	211,104	185,588
I061 · Childcare Centre										
I061025 · Federal Sustainability Grant	43,000	43,000							44,000	44,000
I061035 · Dept Education Grants	13,500	13,500							23,613	12,000
I061020 · Childcare Centre Fees	360,000				360,000				396,508	300,000
I061050 · Reimbursements	0								0	0
Total I061 · Other Education	416,500	56,500	0	0	360,000	0	0	0	464,120	356,000
I062 · Community Resource Centre										
I062015 · Reimb. Other	0								0	0
I062020 · Lease Rental CRC	14,637				14,637				12,835	13,852
I062040 · Resource Centre Income	0								0	0
Total I062 · Telecentre	14,637	0	0	0	14,637	0	0	0	12,835	13,852

DETAILED REVENUE

I063 · Other Education & Welfare
 I063005 · Grants
 Total I063 · Other Education & Welfare

I06 · TOTAL EDUCATION & WELFARE

I071 · Inspection & Admin
 I071005 · Charges Food Vendors
 Total I071 · Inspection & Admin

I073 · Other Health
 I073010 · Contributions and Donations
 Total I073 · Other Health

I07 · TOTAL HEALTH

I091 · Community Housing

I091110 · Rent Unit 1 Sandalwood Court
 I091115 · Rent Unit 2 Sandalwood Court
 I091120 · Rent Unit 3 Sandalwood Court
 I091125 · Rent Unit 4 Sandalwood Court
 I091130 · Rent Unit 5 Sandalwood Court
 I091135 · Rent Unit 6 Sandalwood Court
 I091140 · Rent Unit 1 Wandoo Cottages
 I091145 · Rent Unit 2 Wandoo Cottages
 I091150 · Contributions & Reimbursements
 Total I091 · Community Housing

I092 · Other Housing

I092100 · Rent Unit 1 - APH
 I092110 · Rent Unit 2 - APH
 I092120 · Rent Unit 3 - APH
 I092130 · Rent Unit 4 - APH
 I092162 · Rent - 2 Jamtree Lane
 I092164 · Rent - 4 Jamtree Lane
 I092168 · Rent - 8 Jamtree Lane
 I092170 · Rent - 10 Jamtree Lane
 I092172 · Rent - 12 Jamtree Lane
 I092174 · Rent - 17 New Street
 I092176 · Rent - 19 New Street
 I092210 · NRAS - Incentive Payment
 I092200 · Reimbursements
 Total I092 · Other Housing

Annual Budget 2023 -2024	Grants, Subsidies, Contributions Operating	Grants, Subsidies, Contributions Non Operating	Rates	Fees & Charges	Interest	Profit on Sale of Asset	Other Revenue	Previous Year Comparatives	
								Actual Income 2022 -2023	Annual Budget 2022 -2023
0								0	0
0	0	0	0	0	0	0	0	0	0
613,149	112,962	0	0	499,187	0	0	1,000	688,059	555,440

1,000				1,000				1,175	800
1,000	0	0	0	1,000	0	0	0	1,175	800
0								0	0
0	0	0	0	0	0	0	0	0	0
1,000	0	0	0	1,000	0	0	0	1,175	800

8,069				8,069				7,076	7,124
8,069				8,069				7,082	7,124
8,069				8,069				7,052	7,124
8,069				8,069				7,082	7,124
8,069				8,069				7,347	7,124
10,627				10,627				9,529	9,412
8,069				8,069				7,344	7,124
8,069				8,069				7,100	7,124
500							500	429,148	386,494
67,610	0	0	0	67,110	0	0	500	488,760	445,774
								0	
4,732				4,732				5,880	4,836
8,714				8,714				5,604	5,564
2,600				2,600				2,015	4,515
8,714				8,714				5,845	2,782
9,584				9,584				9,152	9,152
9,584				9,584				9,533	9,152
9,584				9,584				9,136	9,152
9,584				9,584				9,210	9,152
9,584				9,584				9,210	9,152
13,260				13,260				13,260	13,260
13,260				13,260				13,770	13,260
56,240	56,240							56,170	56,325
500							500	1,356	0
155,940	56,240	0	0	99,200	0	0	500	150,139	146,302

DETAILED REVENUE

	Annual Budget 2023 -2024	Grants, Subsidies, Contributions Operating	Grants, Subsidies, Contributions Non Operating	Rates	Fees & Charges	Interest	Profit on Sale of Asset	Other Revenue	Previous Year Comparatives	
									Actual Income 2022-2023	Annual Budget 2022 -2023
I093 · Staff Housing										
I093100 · Admin - Munthoola Rd	11,490				11,490				10,140	10,140
I093110 · Admin - Richardson St	9,000				9,000				20,280	20,280
I093115 · Works - Fry St	7,830				7,830				7,020	7,020
I093120 · Works - Richardson St	7,695				7,695				7,020	7,020
I093125 · Recreation House	6,370				6,370				4,140	5,980
I093200 · Reimbursements	500							500	1,587	500
Total I093 · Staff Housing	42,885	0	0	0	42,385	0	0	500	50,187	50,940
I09 · TOTAL HOUSING.	266,435	56,240	0	0	208,695	0	0	1,500	689,087	643,016
I101 · Sanitation										
I101105 · Domestic Refuse Rates	122,262				122,262				113,482	112,409
I101107 · Commercial Refuse Rates	61,019				61,019				57,055	57,032
I101108 · Container Deposit Scheme	1,000				1,000				151	1,000
I101109 · Sale of Scrap	5,000				5,000				10,685	5,000
I101110 · Government Grant	0								0	0
I101111 · Refuse Site Fees	20,000				20,000				18,506	20,721
Total I101 · Sanitation	209,281	0	0	0	209,281	0	0	0	199,878	196,162
I103 · Protection of Environment										
I103010 · Government Grants - PHCC	0								0	0
I103050 · Feral Pig Declared Species Fund									13,682	
I103101 · Feral Pig Eradication	16,000	16,000							0	12,669
I103035 · Reimbursements	0								0	0
Total I103 · Protection of Environment	16,000	16,000	0	0	0	0	0	0	13,682	12,669
I105 · Other										
I105010 · Tip Shop Contributions	1,000				1,000				1,925	1,000
I105043 · Cemetery By-Law Charges	4,000				4,000				5,661	4,000
I105060 · Contributions & Reimbursements	0								0	0
I105070 · Reimbursement Drum Muster Costs	1,500							1,500	0	1,000
Total I105 · Other	6,500	0	0	0	5,000	0	0	1,500	7,586	6,000
I10 · TOTAL COMMUNITY AMENITIES	231,781	16,000	0	0	214,281	0	0	1,500	221,147	214,831
I111 · Public Halls and Civic Centres										
I111005 · Hall Hire	5,000				5,000				4,816	8,313
I111015 · Trestle/Chair Hire Charges	100				100				270	28
I111020 · Reimbursements	0							0	272	0
I111025 · Grants and Donations	123,000	123,000								
Total I111 · Public Halls and Civic Centres	128,100	123,000	0	0	5,100	0	0	0	5,358	8,341

DETAILED REVENUE

	Annual Budget 2023 -2024	Grants, Subsidies, Contributions Operating	Grants, Subsidies, Contributions Non Operating	Rates	Fees & Charges	Interest	Profit on Sale of Asset	Other Revenue	Previous Year Comparatives	
									Actual Income 2022-2023	Annual Budget 2022 -2023
I112 · Swimming Pool										
I112010 · Pool Admission Charges	12,000				12,000				11,103	15,128
I112012 · S/Pool Coffee Machine	600				600				594	594
I112018 · DSR Grant - S/Pool Upgrade	0								0	0
I112015 · Government Grant	0								0	0
Total I112 · Swimming Pool	12,600	0	0	0	12,600	0	0	0	11,697	15,722
I113 · Other Recreation										
I113010 · Leases/Rentals Pavillion	3,480				3,480				3,875	4,382
I113015 · Leases/Rentals Reserves	6,500				6,500				5,811	5,142
I113031 · Contributions Sporting Clubs	10,000							10,000	9,935	32,634
I113030 · Contributions & Donations	0								120,000	40,600
I113155 · Insurance Claim Reimbursements	0								0	0
Total I113 · Other Recreation	19,980	0	0	0	9,980	0	0	10,000	139,620	82,758
I114 · Libraries										
I114157 · Contributions & Reimbursements	0								5,563	0
I114156 · Lost Books	0								0	0
Total I114 · Libraries	0	0	0	0	0	0	0	0	5,563	0
I115 · Other Culture										
I115070 · Sale of History Books	50				50				138	436
I115075 · Art & Craft Centre Rental	894				894				1,020	1,897
Total I115 · Other Culture	944	0	0	0	944	0	0	0	1,159	2,333
I11 · TOTAL RECREATION & CULTURE	161,624	123,000	0	0	28,624	0	0	10,000	163,397	109,154
I121 · Roads & Streets										
I121041 · MRD Direct Grants	105,047	105,047							92,925	80,207
I121045 · MRD Road Project Grants	372,896		372,896						246,787	308,034
I121046 · Special Project Grant	124,429		124,429						419,272	543,701
I121047 · MRD Commodity Route Grant	0								0	0
I121048 · MRD Blackspot Program	0								0	0
I121060 · MRD Storm Damage Funding	0								0	0
I121061 · Country Pathways Grant	30,000		30,000						49,600	49,600
I121062 · Roads 2 Recovery Funding	196,112		196,112						196,112	196,112
I121064 · Contributions & Reimbursements	5				5				1	2,000
I121065 · Profit on Sale of Assets	6,814						6,814		44,023	1,003
I121066 · Street Lighting Subsidy	5,700	5,700							6,019	5,971
I121070 · Decreased Leave Liability	0								0	0
Total I121 · Roads & Streets	841,003	110,747	723,437	0	5	0	6,814	0	1,054,739	1,186,628

DETAILED REVENUE

I124 · Traffic Control
 I124005 · Police Licensing Commission
 I124010 · Admin Fees SLA Plates
 Total I124 · Traffic Control

I12 · TOTAL TRANSPORT

I132 · Tourism/Area Promotion
 I132010 · Contributions & Donations
 I132030 · Community Fundraising
 Total I132 · Tourism/Area Promotion

I133 · Building Control
 I133005 · Building Permits
 I133006 · Septic Tank Fees
 I133007 · Caravan & Camping Licence
 I133009 · BCITF Levy
 I133010 · Building Services Levy
 Total I133 · Building Control

I134 · Saleyards & Markets
 I134100 · Reimbursements
 Total I134 · Saleyards & Markets

I135 · Other
 I135100 · Sale of Water
 I135105 · Grant - DWER - stock water
 I135110 · Sale of Maps
 I135115 · Photocopy/Fax Charges
 I135117 · Contributions & Donations
 I135131 · Profit on Sale of Asset
 I135135 · Industrial Unit Rent-6 Marjidin
 Total I135 · Other

I13 · TOTAL ECONOMIC SERVICES

	Annual Budget 2023 -2024	Grants, Subsidies, Contributions Operating	Grants, Subsidies, Contributions Non Operating	Rates	Fees & Charges	Interest	Profit on Sale of Asset	Other Revenue	Previous Year Comparatives	
									Actual Income 2022-2023	Annual Budget 2022 -2023
									0	
	15,000				15,000				16,582	16,000
	100				100				109	140
	15,100	0	0	0	15,100	0	0	0	16,691	16,140
	856,103	110,747	723,437	0	15,105	0	6,814	0	1,071,430	1,202,768
	500				25			475	1,389	500
	2,000				2,000				8,250	2,000
	2,500	0	0	0	2,025	0	0	475	9,639	2,500
	4,000				4,000				4,766	4,000
	700				700				1,180	700
	208				208				213	209
	25				25				25	17
	100				100				80	115
	5,033	0	0	0	5,033	0	0	0	6,264	5,041
	0								0	0
	0	0	0	0	0	0	0	0	0	0
	80,000				80,000				78,420	22,000
	0								29,273	
	0								0	0
	10				10				5	0
	0								0	0
	7,919				7,919				0	0
	87,929	0	0	0	87,929	0	0	0	6,701	5,940
	95,462	0	0	0	94,987	0	0	475	114,399	27,940
									130,302	35,481

DETAILED REVENUE

	Annual Budget 2023 -2024	Grants, Subsidies, Contributions Operating	Grants, Subsidies, Contributions Non Operating	Rates	Fees & Charges	Interest	Profit on Sale of Asset	Other Revenue	Previous Year Comparatives	
									Actual Income 2022-2023	Annual Budget 2022 -2023
I141 · Private Works										
I141005 · Fees & charges	20,000				20,000				18,895	20,000
I141010 · Sale of Materials	500				500				6,547	300
Total I141 · Private Works	20,500	0	0	0	20,500	0	0	0	25,442	20,300
I142 · Administration										
I142010 · Reimbursement Admin Outsourcing	0								0	0
I142015 · Information Enquiry Fees	0								0	30
I142050 · Reimbursement Other	0								22	0
I142297 · Profit on Disposal of Asset	0								5,686	0
Total I143 · Administration	0								5,707	30
I143 · Public Works Overheads										
I143010 · Reimbursements	0								205	0
I143015 · Workers Comp. Reimbursements	0								0	0
Total I143 · Public Works Overheads	0	0	0	0	0	0	0	0	205	0
I144 · Plant Operating Costs										
I144010 · Diesel Fuel Rebate	20,000							20,000	18,201	25,995
I144015 · Insurance Claim	0								0	1,200
I144020 · Sale of Parts	0				0				0	0
Total I144 · Plant Operating Costs	20,000	0	0	0	0	0	0	20,000	18,201	27,195
I146 · Wages & Salaries										
I146020 · Reimburse Workers Compensation	0							0	0	0
I146300 · Paid Parental Leave	0							0	0	0
Total I146 · Wages & Salaries	0	0	0	0	0	0	0	0	0	0
I147 · Town Planning Schemes										
I147010 · Planning Fees	4,000				4,000				4,471	2,000
I147020 · Contributions & Reimbursements	0								0	0
Total I147 · Town Planning Schemes	4,000	0	0	0	4,000	0	0	0	4,471	2,000
I14 · TOTAL OTHER PROPERTY & SERVICES	44,500	0	0	0	24,500	0	0	20,000	54,026	49,525
TOTAL INCOME	4,659,623	469,870	723,437	2,245,398	1,093,829	80,500	6,814	39,775	6,743,697	5,163,875

SHIRE OF WILLIAMS
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2024

DETAILED EXPENDITURE

	Annual Budget 2023 -2024	Employee Costs	Wages	O/Heads	Plant Op Costs	Materials Contracts	Utility Charges	Insurance	Depreciation	Interest	Governance Costs	Housing Allocated	Other Expenditure	Loss on Sale of Asset	Previous Years Comparatives	
															Actual Expenditure 2022 - 2023	Annual Budget 2022 -2023
E032 · Other																
E032010 · Interest on Overdraft	100												100		0	100
E032020 · Bank Fees	5,300					300							5,000		4,229	5,300
E032030 · EFTPOS Fees	4,000					4,000									3,565	4,000
E032040 · Printing & Stationery	1,350					1,350									1,334	1,300
E032050 · Advertising	100					100									0	100
E032060 · Valuation Expenses	8,500					8,500									8,388	8,000
E032070 · Title Searches	100					100									0	100
E032200 · Admin Allocation - Rates	73,015										73,015				69,047	73,015
E032080 · Legal Costs Rate Recovery	1,000					1,000									886	1,000
Total E032 · General Purpose Funding	93,465	0	0	0	0	15,350	0	0	0	0	73,015	0	5,100	0	87,448	92,915
E03 · TOTAL GENERAL PURPOSE FUNDING	93,465	0	0	0	0	15,350	0	0	0	0	73,015	0	5,100	0	87,448	92,915
E042 · Members																
E042022 · Risk Management Review	0														0	
E042015 · Strategic Planning	50,000					50,000									6,500	10,000
E042020 · Financial Management Review	40,000					40,000									0	
E042025 · Members Travelling	2,820					2,820									2,804	2,710
E042030 · Conference Expenses	4,500					4,500									1,345	6,500
E042035 · Election Expenses	17,500					17,500									0	
E042040 · Presidential Allowance	5,010					5,010									4,840	4,840
E042045 · Refreshments & Receptions	6,000					6,000									5,860	9,000
E042050 · Insurance	7,800						7,800								7,710	7,710
E042055 · Subscriptions	25,000					25,000									24,893	20,200
E042060 · Members Training Expenses	5,000					5,000									2,650	5,000
E042065 · Public Relations	44,538		1,200	1,288	50	42,000									54,105	9,057
E042066 · Community Services Grant	0														0	
E042070 · Meeting Fees	21,100					21,100									21,038	20,200
E042075 · Chambers Mtce	3,337		500	537		2,000	300								1,204	3,335
E042090 · Advertising	1,150					1,150									1,154	500
E042095 · Audit Fees	25,000					25,000									22,200	19,800
E042100 · Legal Costs	1,000					1,000									0	3,000
E042105 · Members Other Expenses	5,100					5,100									5,073	3,500
E042110 · Resource Sharing Workgroup	3,000					3,000									3,000	6,000
E042200 · Admin Allocation - Members	105,116										105,116				98,832	105,116
Total E042 · Members	372,971	0	1,700	1,825	50	256,180	300	7,800	0	0	105,116	0	0	0	263,209	236,468
Total E04 · GOVERNANCE.	372,971	0	1,700	1,825	50	256,180	300	7,800	0	0	105,116	0	0	0	263,209	236,468

DETAILED EXPENDITURE

	Annual Budget 2023 -2024	Employee Costs	Wages	O/Heads	Plant Op Costs	Materials Contracts	Utility Charges	Insurance	Depreciation	Interest	Governance Costs	Housing Allocated	Other Expenditure	Loss on Sale of Asset	Previous Years Comparatives	
															Actual Expenditure 2022 - 2023	Annual Budget 2022 -2023
E051 · Fire Prevention																
E051010 · Protective Burning	1,279		400	429	450										1,024	1,278
E051015 · Fire Insurance	34,188							34,188							27,117	26,369
E051020 · Commun. Mtce & Repairs	500												500		495	2,254
E051022 · Maint.Vehicles	4,073		1,000	1,073		2,000									614	4,070
E051023 · Maint. Land & Buildings	1,435		200	215	20	1,000									1,195	600
E051024 · Utilities, inc Telephones	3,650												3,650		3,542	3,220
E051025 · Equipment Purchases	0					0									0	2,000
E051026 · Clothing and Accessories	7,000					7,000									6,373	3,000
E051030 · Other Fire Control	29,551		6,700	7,191	5,520	10,000	140								39,136	4,070
E051035 · Advertising	1,300					1,300									1,091	1,300
E051040 · Legal Costs	0														0	
E051200 · Admin Allocation - Fire Control	30,156										30,156				28,434	30,156
E051298 · Depn - Fire Control	26,005								26,005						11,597	4,214
Total E051 · Fire Prevention	139,137	0	8,300	8,908	5,990	21,300	4,290	34,188	26,005	0	30,156	0	0	0	120,620	82,531
E052 · Animal Control																
E052200 · Admin Allocation - Animal Contr	10,440										10,440				9,843	10,440
E052540 · Animal Destruction & Disposal	200					200									0	200
E052545 · Dog Control	1,068		250	268	50	500									230	1,067
E052546 · Cat Control	1,068		250	268	50	500									0	1,067
E052555 · Advertising	0														0	
E052560 · Legal Costs	0														0	
Total E052 · Animal Control	12,777	0	500	537	100	1,200	0	0	0	0	10,440	0	0	0	10,073	12,774
E053 · Other Law, Order Public Safety																
E053001 · SAM Trailer	1,822		300	322		1,200									1,627	1,007
E053105 · Safety & Awareness Programs	3,000	2,000				1,000									5,507	
E053120 · Ranger Services	8,000					8,000									7,101	8,000
E053298 · Depreciation	1,225								1,225						1,225	1,225
E053200 · Admin Allocated	7,429										7,429				6,990	7,429
Total E053 · Other Law, Order Public Safety	21,476	2,000	300	322	0	10,200	0	0	1,225	0	7,429	0	0	0	22,450	17,661
E05 · TOTAL LAW ORDER & PUBLIC SAFETY.	173,390	2,000	9,100	9,767	6,090	32,700	4,290	34,188	27,230	0	48,025	0	0	0	130,693	112,966
E060 · Family Day Care																
E060105 · FDC - Salaries & Wages	109,115		109,115												89,311	88,563
E060115 · FDC - Superannuation	10,912		10,912												9,212	9,299
E060120 · FDC - Office Expenses	9,000					9,000									3,129	9,000
E060125 · FDC - Insurance	3,500	3,000						500							3,132	5,857
E060130 · FDC - Fringe Benefits Tax	7,811					7,811									7,623	7,545
E060135 · FDC - Motor Vehicle Expenses	9,900					9,900									9,760	5,160
E060140 · FDC - Staff Training	2,500					2,500									0	6,400
E060145 · FDC - Travel & Accommodation	9,500					9,500									4,922	15,500
E060200 · Admin Allocated	6,430										6,430				6,049	6,430
E060298 · Asset Depreciation	2,750								2,750						3,232	5,335
Total E060 · Family Day Care	171,418	3,000	120,027	0	0	38,711	0	500	2,750	0	6,430	0	0	0	136,369	159,089

DETAILED EXPENDITURE

	Annual Budget 2023 -2024	Employee Costs	Wages	O/Heads	Plant Op Costs	Materials Contracts	Utility Charges	Insurance	Depreciation	Interest	Governance Costs	Housing Allocated	Other Expenditure	Loss on Sale of Asset	Previous Years Comparatives		
															Actual Expenditure 2022 - 2023	Annual Budget 2022 -2023	
E061 · Childcare Centre																	
E061010 · Childcare Centre - Wages	248,240		248,240													235,299	199,782
E061012 · Childcare Centre Superannuation	26,406		26,406													23,203	20,977
E061015 · Childcare Centre Building Mtce	16,320		3,000	3,220	300	7,000	2,800									15,156	12,940
E061020 · Childcare Insurance	8,102	7,014						1,088								7,807	14,821
E061025 · Childcare Office Expenses	4,000					4,000										3,200	6,000
E061030 · Childcare Centre Consumables	4,000					4,000										3,193	6,000
E061032 · Childcare Equipment & Supplies	3,000					3,000										1,012	5,000
E061035 · Staff Training	4,500	1,500				3,000										699	7,500
E061200 · Admin Allocated	12,863										12,863					12,132	12,863
E061298 · Asset Depreciation	5,959								5,959							5,959	5,959
Total E061 · Childcare Centre	333,390	8,514	277,646	3,220	300	21,000	2,800	1,088	5,959	0	12,863	0	0	0	0	307,661	291,842
E062 · Community Resource Centre																	
E062020 · Resource Centre Mtce	54,000		15,000	16,100	400	10,000	9,000	3,500								46,308	36,936
E062298 · Asset Depreciation	20,197								20,197							20,197	20,197
Total E062 · Community Resource Centre	74,197	0	15,000	16,100	400	10,000	9,000	3,500	20,197	0	0	0	0	0	0	66,505	57,133
E063 · Other Education & Welfare																	
E061105 · Scholarships	200					200										155	200
E063005 · Playgroup Grant Expenditure	0															0	0
E063020 · Playgroup Shed Mtce	255		100	107				48								52	1,259
Total E063 · Other Education & Welfare	455	0	100	107	0	200	0	48	0	0	0	0	0	0	0	208	1,459
E06 · TOTAL EDUCATION & WELFARE.	579,460	11,514	412,773	19,427	700	69,911	11,800	5,136	28,906	0	19,293	0	0	0	0	510,742	509,523
E071 · Inspection & Admin																	
E071010 · Group/Regional Scheme Costs	6,000					6,000										4,175	12,000
E071015 · Other Control Expenses	500					500										0	500
E071030 · Analytical Expenses	550					550										463	550
E071200 · Other Governance Allocated	5,664										5,664					5,330	5,664
Total E071 · Inspection & Admin	12,714	0	0	0	0	7,050	0	0	0	0	5,664	0	0	0	0	9,968	18,714
E072 · Pest Control																	
E072005 · Mosquito Control	5,710		1,500	1,610	600	2,000										4,755	5,705
Total E072 · Pest Control	5,710	0	1,500	1,610	600	2,000	0	0	0	0	0	0	0	0	0	4,755	5,705
E073 · Other Health																	
E073200 · Other Governance Allocated	3,807										3,807					3,571	3,807
E073298 · Asset Depreciation	13,111								13,111							13,110	13,110
E073410 · Ambulance Hall Maintenance	500					500										214	500
E073415 · Medical Services	9,040					9,040										8,805	9,040
Total E073 · Other Health	26,458	0	0	0	0	9,540	0	0	13,111	0	3,807	0	0	0	0	25,700	26,457
E07 · TOTAL HEALTH.	44,882	0	1,500	1,610	600	18,590	0	0	13,111	0	9,471	0	0	0	0	40,423	50,876

DETAILED EXPENDITURE

	Annual Budget 2023 -2024	Employee Costs	Wages	O/Heads	Plant Op Costs	Materials Contracts	Utility Charges	Insurance	Depreciation	Interest	Governance Costs	Housing Allocated	Other Expenditure	Loss on Sale of Asset	Previous Years Comparatives	
															Actual Expenditure 2022 - 2023	Annual Budget 2022 -2023
E091 · Community Housing																
E091010 · Maintenance JV Units	43,623		8,500	9,123	600	8,000	13,200	4,200							39,328	41,048
E091015 · Maintenance Wandoo Court Units	14,920		3,000	3,220	200	2,500	4,000	2,000							12,879	10,009
E091025 · Community Housing Project	10,000					10,000									3,496	10,000
E091200 · Administration Allocated	13,939										13,939				12,269	12,967
E091298 · Depreciation	5,190								5,190						4,148	4,355
Total E091 · Community Housing	87,672	0	11,500	12,343	800	20,500	17,200	6,200	5,190	0	13,939	0	0	0	72,120	78,379
E092 · Other Housing																
E092010 · Aged Homes Mtce - Single Units	24,608		4,200	4,508	400	5,100	9,000	1,400							24,040	21,133
E092011 · Aged Homes Mtce - New Street	9,296		1,000	1,073	150	2,000	3,500	1,573							8,143	9,432
E092012 · Aged Homes Mtce - Jamtree Lane	33,730		4,500	4,830	200	12,000	9,000	3,200							32,526	22,090
E092013 · NRAS Fees - Jamtree Lane	2,800					2,800									2,781	2,800
E092015 · Other Governance Allocated	14,422										14,422				12,724	13,450
E092298 · Asset Depreciation	21,147								21,147						21,147	22,665
Total E092 · Other Housing	106,003	0	9,700	10,411	750	21,900	21,500	6,173	21,147	0	14,422	0	0	0	101,360	91,570
E093 · Staff Housing																
E093100 · Admin - Munthoola Rd	8,572		300	322	50	3,500	3,000	1,400							6,082	7,139
E093110 · Admin - Richardson St	8,062		300	322	50	3,500	3,000	890							9,360	6,771
E093115 · Works - Fry St	8,772		300	322	50	3,500	3,800	800							5,857	8,839
E093120 · Works - Richardson St	8,772		300	322	50	3,500	3,400	1,200							10,531	7,738
E093125 · Recreation House	5,922		300	322	50	3,500	1,000	750							8,493	4,922
E093200 · Administration Allocation	9,846										9,846				8,944	9,472
E093298 · Asset Depreciation	18,683								18,683						18,683	27,484
E093299 · LESS HOUSING ALLOCATED	(31,640)											(31,640)			(25,426)	(30,262)
Total E093 · Staff Housing	36,989	0	1,500	1,610	250	17,500	14,200	5,040	18,683	0	9,846	(31,640)	0	0	42,526	42,103
E09 · TOTAL HOUSING	230,664	0	22,700	24,364	1,800	59,900	52,900	17,413	45,020	0	38,207	(31,640)	0	0	216,006	212,052
E101 · Sanitation																
E101005 · Domestic Refuse Collection	46,770					46,770									44,206	45,000
E101006 · Domestic Recycling Collection	18,975					18,975									17,935	16,500
E101010 · Commercial Refuse Collection	31,202					31,202									28,492	30,000
E101011 · Commercial Recycling Collection	5,532					5,532									5,229	5,300
E101015 · Street Refuse Collection	33,990		13,500	14,490	5,000	1,000									29,144	33,944
E101020 · Refuse Site Maintenance	93,431		43,000	46,152	1,000	3,000		279							76,991	93,309
E101025 · Recycling Expenses	18,798		250	268	80	18,200									18,410	17,357
E101030 · Advertising	500					500									0	500
E101200 · Other Governance Allocated	8,867										8,867				8,046	8,521
E101298 · Asset Depreciation	5,109								5,109						5,108	5,136
Total E101 · Sanitation	263,174	0	56,750	60,910	6,080	125,179	0	279	5,109	0	8,867	0	0	0	233,561	255,567
E105 · Other																
E105120 · Cemetery Operating Expenses	15,132		5,900	6,332	1,900	1,000									14,215	9,745
E105125 · Public Conveniences	49,153		19,000	20,393	300	8,300	800	360							45,225	43,512
E105135 · Drum Muster	2,000					2,000									0	870
E105200 · Other Governance Allocated	13,085										13,085				12,296	13,050
E105298 · Asset Depreciation	4,800								4,800						4,041	2,320
Total E105 · Other	84,171	0	24,900	26,725	2,200	11,300	800	360	4,800	0	13,085	0	0	0	75,777	69,497

DETAILED EXPENDITURE

	Annual Budget 2023 -2024	Employee Costs	Wages	O/Heads	Plant Op Costs	Materials Contracts	Utility Charges	Insurance	Depreciation	Interest	Governance Costs	Housing Allocated	Other Expenditure	Loss on Sale of Asset	Previous Years Comparatives	
															Actual Expenditure 2022 - 2023	Annual Budget 2022 -2023
E106 · Protection of Environment																
E106110 · NRM Officer	5,000					5,000										5,000
E106160 · Feral Pig Declared Species Fund	16,000					16,000										13,682
E106200 · Other Governance Allocated	2,855										2,855					2,988
Total E106 · Protection of Environment	23,855	0	0	0	0	21,000	0	0	0	0	2,855	0	0	0	21,490	20,657
E10 · TOTAL COMMUNITY AMENITIES.	371,200	0	81,650	87,635	8,280	157,479	800	639	9,909	0	24,808	0	0	0	330,828	345,721
E111 · Public Halls & Civic Centres																
E111005 · Williams Hall Mtce	35,750		6,000	6,440		16,000	1,500	5,810								31,329
E111010 · Other Hall Mtce	134,757		900	966	200	130,800		1,891								9,488
E111200 · Other Governance Allocated	15,720										15,720					14,377
E111298 · Asset Depreciation	21,377								21,377							21,377
Total E111 · Public Halls & Civic Centres	207,604	0	6,900	7,406	200	146,800	1,500	7,701	21,377	0	15,720	0	0	0	76,572	79,107
E112 · Swimming Pool																
E112110 · Pool Contract Wages	68,000					68,000										66,680
E112120 · Pool Mtce Other	34,697		2,000	2,147	150	8,000	18,000	4,400								28,640
E112135 · Coffee Machine	807					807										365
E112200 · Other Governance Allocated	12,396										12,396					11,632
E112298 · Asset Depreciation	21,700								21,700							21,701
Total E112 · Swimming Pool	137,600	0	2,000	2,147	150	76,807	18,000	4,400	21,700	0	12,396	0	0	0	129,018	142,059
E113 · Other Recreation																
E113005 · Parks & Reserves Mtce	187,665		65,000	69,765	10,500	30,000	12,000	400								183,044
E113010 · Pavilion & Surrounds Mtce	89,319		28,000	30,052	2,500	22,000	1,500	5,267								73,676
E113015 · Recreation Ground Mtce	75,250		15,000	16,100	8,000	20,000	16,000	150								70,932
E113020 · Sporting Clubs & Amenities	39,133		10,000	10,733	6,000	2,500	3,500	6,400								33,050
E113025 · Trotting Track & Stables Mtce	8,013		2,000	2,147	1,500	1,000	1,000	366								4,732
E113030 · Oval Dam Mtce/Treated WWS	11,408		500	537	50	7,000	2,500	821								22,047
E113047 · Interest Loan 72 - Bowling Club	6,065								6,065							5,971
E113057 · Contribution to Bowling Club	20,000												20,000			0
E113057 · Contribution to Golf Club	0															0
E113065 · Loss on Disposal of Assets	0															0
E113070 · Pavilion Bar	949		100	107		500		242								371
E113200 · Other Governance Allocated	18,830										18,830					16,660
E113298 · Asset Depreciation	66,536								66,536							66,760
E113299 · Infra. Asset Depreciation	141,556								141,556							140,364
Total E113 · Other Recreation	664,723	0	120,600	129,440	28,550	83,000	36,500	13,646	208,092	6,065	18,830	0	20,000	0	617,608	582,593
E114 · Library																
E114005 · Salaries	40,261					40,261										39,472
E114015 · Library Operating Costs	22,000					22,000										7,013
E114020 · Furniture & Equipment	500					500										0
E114200 · Other Governance Allocated	5,119										5,119					4,858
E114298 · Asset Depreciation	0															0
Total E114 · Library	67,880	0	0	0	0	62,761	0	0	0	0	5,119	0	0	0	51,344	47,951

DETAILED EXPENDITURE

	Annual Budget 2023 -2024	Employee Costs	Wages	O/Heads	Plant Op Costs	Materials Contracts	Utility Charges	Insurance	Depreciation	Interest	Governance Costs	Housing Allocated	Other Expenditure	Loss on Sale of Asset	Previous Years Comparatives	
															Actual Expenditure 2022 - 2023	Annual Budget 2022 -2023
E116 · Other Culture																
E116005 · Art & Craft Centre Mtce	27,560		9,000	9,660	600	5,000	2,200	1,100							29,556	13,391
E116008 · Mens Shed																500
E116009 · Interest Loan 71 - Mens Shed	398									398					497	540
E116010 · Local Art Acquisition	100					100									0	0
E116015 · Cost of History Books Sold	50					50									0	50
E116298 · Asset Depreciation	9,911								9,911						9,911	7,357
Total E116 · Other Culture	38,019	0	9,000	9,660	600	5,150	2,200	1,100	9,911	398	0	0	0	0	39,964	21,838
E11 · TOTAL RECREATION & CULTURE.	1,115,825	0	138,500	148,652	29,500	374,518	58,200	26,847	261,080	6,463	52,065	0	20,000	0	914,506	873,548
E122 · Roads & Streets																
E122020 · Townscape	5,647		2,000	2,147	500	1,000									5,052	5,570
E122017 · Bridge Inspection & Maintenance	11,087		500	537	50	10,000									0	11,085
E122025 · Council Mtce - Rural	727,481		162,000	177,324	178,000	210,157									613,108	677,495
E122026 · Council Mtce - Project Works	0														0	0
E122030 · Council Mtce - Townsite	40,880		12,000	12,880	9,000	7,000									39,567	27,629
E122032 · Secondary Freight Project	0														0	0
E122035 · Drainage Mtce	20,083		5,500	5,903	4,700	3,980									10,631	18,629
E122037 · ROMAN Road Management System	7,500					7,500									13,977	7,001
E122040 · Depot Operating Costs	39,980		12,000	12,880	600	8,500	3,500	2,500							38,281	26,447
E122042 · Insurance (Bridges)	21,000							21,000							20,771	20,771
E122045 · Footpath Maintenance	18,740		6,000	6,440	800	5,500									17,648	8,745
E122050 · Lighting of Streets	32,000								32,000						30,776	30,000
E122055 · Street Trees	25,160		9,000	9,660	2,500	4,000									23,511	20,419
E122060 · Traffic Signs	11,560		1,500	1,610	250	8,200									10,500	8,380
E122072 · Interest Plant Loan	0														0	0
E122080 · Loss on Sale of Assets	9,782													9,782	0	0
E122085 · Telephone & Facsimile	2,200					2,200									1,773	2,290
E122090 · Advertising	500					500									0	500
E122095 · Printing & Stationery	100					100									6	100
E122298 · Asset Depreciation	44,186								44,186						43,355	5,175
E122299 · Infra. Asset Depreciation	1,354,469								1,354,469						765,175	760,000
Total E122 · Roads & Streets	2,372,353	0	210,500	229,379	196,400	268,637	35,500	23,500	1,398,655	0	0	0	0	9,782	1,634,132	1,630,236
E124 · Traffic Control																
E124005 · Licensing Operating Costs	500					500									190	1,000
E124200 · Other Governance Allocated	47,967										47,967				43,262	45,796
E124 · Traffic Control - Other	48,467	0	0	0	0	500	0	0	0	0	47,967	0	0	0	43,452	46,796
E12 · TOTAL TRANSPORT.	2,420,820	0	210,500	229,379	196,400	269,137	35,500	23,500	1,398,655	0	47,967	0	0	9,782	1,677,583	1,677,032

DETAILED EXPENDITURE

	Annual Budget 2023 -2024	Employee Costs	Wages	O/Heads	Plant Op Costs	Materials Contracts	Utility Charges	Insurance	Depreciation	Interest	Governance Costs	Housing Allocated	Other Expenditure	Loss on Sale of Asset	Previous Years Comparatives	
															Actual Expenditure 2022 - 2023	Annual Budget 2022 -2023
E131015 · Rural Services																
E131025 · Noxious Weed Control	1,118		250	268	100	500									165	1,117
E131030 · Vermin Control	711		150	161	100	300									0	710
Total E131015 · Rural Services	1,829	0	400	429	200	800	0	0	0	0	0	0	0	0	165	1,827
E132 · Tourism/Area Promotion																
E132005 · Area Promotion	7,157		500	537	120	6,000									1,389	9,155
E132015 · Gateway Expo Promo. & Advert.	2,157		500	537	120	1,000									885	2,155
E132030 · Community Promotion	7,657		500	537	120	6,500									8,139	8,925
E132200 · Other Governance Allocated	9,487										9,487				8,935	9,484
Total E132 · Tourism/Area Promotion	26,457	0	1,500	1,610	360	13,500	0	0	0	0	9,487	0	0	0	19,348	29,719
E133 · Building Control																
E133005 · Scheme Expenses	4,000					4,000									2,970	12,000
E133015 · Advertising	200					200									0	200
E133200 · Other Governance Allocated	30,051										30,051				14,970	15,872
Total E133 · Building Control	34,251	0	0	0	0	4,200	0	0	0	0	30,051	0	0	0	17,940	28,072
E134 · Saleyards																
E134005 · Stud Pavilion Mtce	6,932		2,000	2,147	600	1,500		685							6,492	4,898
E134298 · Asset Depreciation	3,353								3,353						3,353	3,353
Total E134 · Saleyards	10,285	0	2,000	2,147	600	1,500	0	685	3,353	0	0	0	0	0	9,845	8,251
E135 · Other																
E135005 · Water Supply	85,068		500	537		4,000	80,000	31							80,875	25,070
E135008 · Community Water Supply	0														0	
E135130 · Industrial Shed - Marjidin Way	9,557		400	429	50	3,000	500	5,178							7,458	4,784
E135135 · Interest Loan 66	0														0	
E135136 · Interest Loan 70	3,636									3,636					4,336	4,338
E135150 · COVID-19 Stimulus Relief	0														0	
E135298 · Asset Depreciation	4,846								4,846						4,846	13,000
E135200 · Other Governance Allocated	35,458										35,458				33,509	35,575
Total E135 · Other	138,565	0	900	966	50	7,000	80,500	5,209	4,846	3,636	35,458	0	0	0	131,022	82,767
E13 · TOTAL ECONOMIC SERVICES.	211,386	0	4,800	5,152	1,210	27,000	80,500	5,894	8,199	3,636	74,996	0	0	0	178,320	150,636
E141 · Private Works																
E141005 · Other Private Works	19,167		5,000	5,367	3,000	4,000	1,800								26,096	18,080
E141200 · Other Governance Allocated	8,054										8,054				7,984	8,500
Total E141 · Private Works	27,221	0	5,000	5,367	3,000	4,000	1,800	0	0	0	8,054	0	0	0	34,079	26,580

DETAILED EXPENDITURE

	Annual Budget 2023 -2024	Employee Costs	Wages	O/Heads	Plant Op Costs	Materials Contracts	Utility Charges	Insurance	Depreciation	Interest	Governance Costs	Housing Allocated	Other Expenditure	Loss on Sale of Asset	Previous Years Comparatives	
															Actual Expenditure 2022 - 2023	Annual Budget 2022 -2023
E142 - Administration																
E142010 - Admin Salaries & Wages	519,878		519,878												489,660	512,519
E142015 - Admin Superannuation	69,190		69,190												61,117	69,190
E142020 - Admin Insurance	24,250	17,550					6,700								24,162	24,047
E142025 - Staff Training	10,115	10,115													7,047	7,500
E142030 - Travel, Accom, Conf Expenses	2,000	2,000													254	2,000
E142035 - Staff Uniforms	2,000	2,000													1,118	2,000
E142040 - Fringe Benefits Tax	18,500	18,500													10,211	15,480
E142045 - Office Mtce	32,650		7,500	8,050	100	14,200	2,800								25,248	32,509
E142050 - Office Gardens	4,773		1,000	1,073	200	200	2,300								9,778	4,740
E142055 - Office Stationery	3,300					3,300									3,190	3,140
E142060 - Telephone & Facsimile	4,000					4,000									3,822	3,992
E142065 - Advertising	3,000					3,000									2,338	1,600
E142070 - Office Equipment	4,000					4,000									3,082	3,109
E142075 - Computer Operating Expenses	82,000					82,000									80,495	72,722
E142080 - Vehicle Expenses	7,500					7,500									5,998	8,000
E142083 - Admin Housing Expenses	8,000											8,000			2,915	8,300
E142085 - Consultancy Expenses	14,500					14,500									32,263	34,000
E142100 - Interest Loan 68 - IT Equip	0														0	
E142297 - Loss Disposal of Asset	0														0	1
E142298 - Depreciation	19,549								19,549						19,164	15,562
E142299 - LESS ADMIN ALLOCATED PROGRAMS	(829,205)										(829,205)				(773,383)	(820,409)
Total E142 - Administration	0	50,165	597,568	9,123	300	132,700	5,100	6,700	19,549	0	(829,205)	8,000	0	0	8,480	2
E143 - Works Overheads																
E143005 - Superannuation on Workmen	120,000		120,000												116,963	108,739
E143010 - Sick & Holiday Pay	145,000		145,000												143,365	135,005
E143011 - Long Service Leave	16,000		16,000												14,961	6,001
E143013 - Works Programming	38,000		38,000												37,932	31,218
E143015 - Insurance on Works	52,877	33,000					19,877								51,373	51,869
E143020 - Protective Clothing	5,000	5,000													5,074	7,000
E143025 - Travel & Conference Expenses	1,500	1,500													886	1,500
E143030 - Staff Training Expenses	8,000	4,000	4,000												7,200	7,986
E143032 - Staff Housing	23,640											23,640			22,510	21,962
E143035 - Industry Allowance	25,343		25,343												23,152	20,698
E143040 - Housing Allowance	29,860		29,860												28,210	26,681
E143041 - Vehicle Allowance	2,800		2,800												2,796	2,288
E143042 - Telephone Allowance	290		290												270	260
E143043 - Tool Allowance	1,150		1,150												1,078	1,083
E143044 - Leading Hand Allowance	1,500		1,500												1,403	1,416
E143045 - Occupational Health & Safety	11,500		2,000			9,500									3,990	10,502
E143055 - Works FBT	10,200	10,200													9,757	10,000
E143060 - RAMM Maintenance	0														0	
E143200 - Other Governance Allocated	252,447										252,447				249,217	264,504
E143299 - LESS PWOH ALLOCATED-PROJECTS	(745,107)			(745,107)											(759,880)	(708,712)
Total E143 - Works Overheads	0	53,700	385,943	(745,107)	0	9,500	0	19,877	0	0	252,447	23,640	0	0	(39,743)	0

DETAILED EXPENDITURE

	Annual Budget 2023 -2024	Employee Costs	Wages	O/Heads	Plant Op Costs	Materials Contracts	Utility Charges	Insurance	Depreciation	Interest	Governance Costs	Housing Allocated	Other Expenditure	Loss on Sale of Asset	Previous Years Comparatives		
															Actual Expenditure 2022 - 2023	Annual Budget 2022 -2023	
E144 · Plant Operating Costs																	
E144005 · Fuels & Oils	168,000					168,000										166,065	147,409
E144010 · Tyres & Tubes	10,000					10,000										5,199	20,000
E144015 · Parts & Repairs	95,000					95,000										91,565	75,000
E144020 · Repair Wages	126,398		60,000	64,398	2,000											104,437	78,849
E144025 · Insurance & Licences	24,018					7,000		17,018								22,723	15,935
E144030 · Sundry Tools	8,000					8,000										5,098	8,000
E144298 · Asset Depreciation	141,767								141,767							136,895	106,623
E144200 · Other Governance Allocated	39,768										39,768					37,415	39,711
E144299 · LESS POC ALLOCATED-PROJECTS	(589,692)				(589,692)											(483,946)	(491,527)
Total E144 · Plant Operating Costs	23,259	0	60,000	64,398	(587,692)	288,000	0	17,018	141,767	0	39,768	0	0	0	0	85,451	0
E146 · Salaries Control																	
E146010 · Gross Total Salaries and Wages	1,868,069		1,868,069													1,770,682	1,743,457
E146200 · LESS SALS/WAGES ALLOCATED	(1,868,069)		(1,868,069)													(1,770,682)	(1,743,457)
E146250 · Workers Comp Payments	2,000		2,000													0	2,000
E146300 · Paid Parental Leave	2,000		2,000													0	2,000
Total E146 · Salaries Control	4,000	0	4,000	0	0	0	0	0	0	0	0	0	0	0	0	0	4,000
E147 · Town Planning Schemes																	
E147100 · Settlement Fees	0															0	0
E147105 · Scheme Expenses	12,000					12,000										9,263	12,000
E147110 · Advertising	500					500										0	500
E147115 · Printing & Stationery	0					0										0	0
E147118 · Quindanning Townsite Develop.	0					0										0	0
E147120 · Industrial Land Subdivision	0															0	0
E147125 · Interest Loan 65	9,090								9,090							9,740	9,973
E147200 · Other Governance Allocated	35,973										35,973					33,249	35,251
Total E147 · Town Planning Schemes	57,563	0	0	0	0	12,500	0	0	0	9,090	35,973	0	0	0	0	52,251	57,724
E14 · TOTAL OTHER PROPERTY & SERVICES.	112,043	103,865	1,052,511	(666,220)	(584,392)	446,700	6,900	43,595	161,316	9,090	(492,962)	31,640	0	0	0	88,267	88,306
TOTAL EXPENSE	5,726,105	117,379	1,935,734	(138,410)	(339,762)	1,727,465	251,190	165,012	1,953,426	19,189	(0)	0	25,100	9,782	0	4,438,024	4,350,043

DETAILED EXPENDITURE

CAPITAL PROJECTS

	Annual Budget 2023 -2024	Employee Costs	Wages	O/Heads	Plant Op Costs	Materials Contracts	Utility Charges	Insurance	Depreciation	Interest	Governance Costs	Housing Allocated	Other Expenditure	Loss on Sale of Asset	Previous Years Comparatives	
															Actual Expenditure 2022 - 2023	Annual Budget 2022 -2023
LAND & BUILDING																
E168217 - Archive Room C/Fwd 2022/23	30,000					30,000									0	30,000
Joint Venture Housing Upgrade (Various)	15,000					15,000									0	30,300
Single Person Units Carport C/Fwd 2022/23	20,000					20,000									0	30,000
E168009 - Childcare Centre Foyer C/Fwd 2022/23	42,000					42,000									0	8,000
Ram Shed Lighting Upgrade	10,000					10,000									0	17,000
8 Fry Street - Ensuite Renovation	20,000					20,000									0	23,800
18 Richardson Street - Bathroom Renovation	25,000					25,000									0	600,000
Arts & Crafts Building - Painting & Floorcovering	17,000					17,000									0	812,500
Arts & Crafts Building - Fencing	16,500					16,500									0	0
Administration Building Painting	17,000					17,000									0	0
New Dwelling - Growse Street - WACHS	600,000					600,000									0	0
	812,500		0	0	0	812,500	0	0	0	0	0	0	0	0	0	139,100
FURNITURE & EQUIPMENT																
Uninterrupted Power Supply (UPS) for Server	8,000					8,000									0	0
	8,000		0	0	0	8,000	0	0	0	0	0	0	0	0	0	0
PLANT & EQUIPMENT																
Ride-on Mower C/Fwd 2022/23	85,000					85,000									0	85,000
Side-by-side Utility Vehicle C/Fwd 2022/23	25,000					25,000									0	25,000
Utility 4x4 Dual Cab	53,000					53,000									0	0
Vibrating Roller	195,000					195,000									0	0
Water Truck	250,000					250,000									0	0
Minor Plant	10,000					10,000									0	0
Fire Appliance	50,000					50,000									5,989	10,000
	668,000		0	0	0	668,000	0	0	0	0	0	0	0	0	5,989	120,000
ROAD ASSETS																
E168165 - Project Grant - Quindanning Darkan Rd	90,870		19,500	20,929	21,000	29,441									326,432	298,770
Road Project Grant - Quindanning Darkan Road	278,267		48,000	51,518	53,499	125,250									131,230	163,281
Road Project Grant - Congelin Narrogin Road	167,971		39,500	42,395	36,483	49,593									75,793	171,112
RTR Dardadine Road C/Fwd 2022/23	94,067		35,000	37,566	19,567	1,935									59,806	56,340
RTR Dardadine Road	131,222		3,800	4,079	33,710	89,633									88,579	67,340
RTR Clayton Road	64,890		2,500	2,683	1,890	57,817									30,599	67,340
Council - Munday's Road	56,340		13,750	14,758	14,935	12,897									0	0
Council - Hurley Road	69,600		19,500	20,929	22,365	6,806									0	0
Council - Cemetery Road	31,515		8,550	9,177	7,995	5,793									0	0
Council - Sattler Road	49,000					49,000									0	0
Council - Chapman Road	26,000					26,000									0	0
Council - Culbin Boraning Road	69,000		19,000	20,393	16,700	12,907									0	0
Council - Medlen Road	57,750		19,000	20,393	16,850	1,507									0	0
Council - Narrakine Road	34,800		7,820	8,393	7,609	10,978									0	0
Footpath - Albany Highway (Woolshed - Pharmacy)	60,000		4,500	4,830	1,978	48,692									0	0
	1,281,293		240,420	258,043	254,581	528,249	0	0	0	0	0	0	0	0	712,439	756,843
PARKS AND RESERVES																
24 Hour Stopping Place - (Dump Point, Sewer Connection & Entrance)	25,000					25,000									0	0
Skate Park Improvement	25,000					25,000									0	0
Williams River Walk	45,000					45,000									0	0
Arts & Craft Centre - Playground Upgrade	15,000					15,000									0	0
	110,000		0	0	0	110,000	0	0	0	0	0	0	0	0	0	0
TOTAL CAPITAL EXPENDITURE	2,879,793		240,420	258,043	254,581	2,126,749	0	0	0	0	0	0	0	0	718,428	1,015,943



SHIRE OF WILLIAMS FEES and CHARGES 2023/24

Transfer Station Charges (Site opens 10am to 3pm Wed, Sat & Sun)		\$ GST Incl	GST Y/N	GST Code	Charge Account
General Waste					
General Household Waste	Cars, utes, trailers 1.8m x 1.2m x 0.5 (or 1 m ³)	\$35.00	Y	GST	1101111
General Household Waste	1 x 240L Bin	\$18.00	Y	GST	1101111
Furniture and E-waste	per item	\$13.00	Y	GST	1101111
Uncontaminated Garden Waste - Ute or trailer	Gardeining Contractos only	\$16.00	Y	GST	1101111
Uncontaminated Garden Waste - Truck 3 tonnes or more		\$23.50	Y	GST	1101111
Vehicle Body - Car belonging to ratepayer		FREE	Y	GST	1101111
Vehicle Body - Car by non ratepayer		\$439.50	Y	GST	1101111
Vehicle Body - Truck belonging to ratepayer		FREE	Y	GST	1101111
Vehicle Body - Truck by non ratepayer		\$873.50	Y	GST	1101111
Tyres - Small (car etc.)	each	\$13.00	Y	GST	1101111
Tyres - Small truck	each	\$17.00	Y	GST	1101111
Tyres - Large truck or tractor	each	\$26.50	Y	GST	1101111
Building rubble	per m ³	\$38.00	Y	GST	1101111
Rural Household Pass (unlimited household waste)		\$336.00	Y	GST	1101111
Scrap metal and batteries from ratepayer		FREE	Y	GST	1101111
New/Replacement Bins		\$110.50	Y	GST	1101111

Kerbside Rubbish Collection		\$ GST Incl	GST Y/N	GST Code	Charge Account
240lt General Waste & 240lt Recycling pickup		\$497.00	N	OOS	1101105
Commercial Bulk Recycling Bin - 3.0m ³		\$1,206.50	N	OOS	1101107
Commercial Bulk Recycling Bin - 4.5m ³		\$1,495.50	N	OOS	1101107
Commercial General Waste 240lt (No Recycling)		\$368.00	N	OOS	1101107

Private Works		\$ GST Incl	GST Y/N	GST Code	Charge Account
<i>Charges are for normal working hours (Monday – Friday 7am – 4pm) Outside normal working hours will incur overtime rates on the labour component.</i>					
Plant (Including Operator) cost per hour					
Truck (6 wheel)		\$169.50	Y	GST	1141005
Truck (6 wheel) + pig trailer		\$183.00	Y	GST	1141005
Prime Mover/Tipper		\$183.00	Y	GST	1141005
Isuzu Tri-tipper		\$104.00	Y	GST	1141005
Case Loader		\$169.50	Y	GST	1141005
Volvo EC210 Excavator		\$206.00	Y	GST	1141005
Cat 12M Grader		\$199.50	Y	GST	1141005
JCB Backhoe		\$169.50	Y	GST	1141005
Vibromax Roller		\$154.50	Y	GST	1141005
Multi-tyred Roller		\$135.00	Y	GST	1141005
Skid Steer & Mini Excavator		\$109.00	Y	GST	1141005
Road Broom		\$64.50	Y	GST	1141005
Labour or Operator (Normal Hours)		\$78.50	Y	GST	1141005
<i>* Large jobs where economies of scale are reached will be quoted on a daily rate.</i>					



SHIRE OF WILLIAMS FEES and CHARGES 2023/24

Equipment Hire		\$ GST Incl	GST Y/N	GST Code	Charge Account
Equipment (No Operator)					
Wacker Packer	per day	\$76.50	Y	GST	1141005
Concrete Mixer	per day	\$76.50	Y	GST	1141005
Jack Hammer	per day	\$76.50	Y	GST	1141005
Post Hole Digger	per day	\$76.50	Y	GST	1141005
PA System (Private hire)	per day	\$29.00	Y	GST	1141005
PA System (Local Clubs & School)	per day	FREE	Y	GST	1141005
SAM Trailer Bond - (private use only)	Bond (\$50)	\$52.50	Y	GST	1141005
Popcorn Machine	Bond (\$100)	\$52.50	Y	GST	1141005
*SAM Trailer is free to other Shires or Police if used for road safety messages					

Materials		\$ GST Incl	GST Y/N	GST Code	Charge Account
Materials (2nds if available are half price) (1 load = 8m ³)					
Gravel	per m ³ , vehicle charges extra	\$6.50	Y	GST	1141010
Aggregate	per m ³ , vehicle charges extra	\$79.00	Y	GST	1141010
Premix	per m ³ , vehicle charges extra	\$387.50	Y	GST	1141010
Grader Blades	each	\$14.00	Y	GST	1144020
Woodchips / trailer or ute load (If available)	per ute/trailer	\$26.50	Y	GST	1141010
Standpipe water	Swipe Card	\$21.00	Y	GST	1135100
Standpipe water	per kilolitre (=1,000 litres)	\$7.50	N	FRE	1135100
Water delivered (properties within the Shire)	per load (approx. 9,000 litres)	\$328.00	Y	GST	1141005
* Large material quantities where economies of scale are reached are quoted at a bulk rate.					

Cemetery		\$ GST Incl	GST Y/N	GST Code	Charge Account
<i>On application for an order for burial the following fees shall be paid in advance:</i>					
For interment in a grave 1.8 metres deep		\$703.50	Y	GST	1105043
Interment of ashes in grave		\$271.00	Y	GST	1105043
For 'Grant of Right of Burial' (Plot or Niche)		\$101.00	Y	GST	1105043
Transfer of 'Grants of Exclusive Right of Burial'		\$56.50	N	OOS	1105043
Reopening of ordinary grave		\$528.00	Y	GST	1105043
<i>(Additional charges if applicable as provided in clause 36 Local Law)</i>					
Permit to erect a headstone / monument or kerbing		\$56.50	N	OOS	1105043
Funeral Directors - Annual License		\$101.00	N	OOS	1105043
Funeral Directors - Single Funeral Permit		\$56.50	N	OOS	1105043
Brick Niche Wall - Single Compartment		\$61.00	Y	GST	1105043
Brick Niche Wall - Double Compartment		\$99.00	Y	GST	1105043
Granite Niche Wall - Single Compartment		\$268.00	Y	GST	1105043
Granite Niche Wall - Double Compartment		\$535.50	Y	GST	1105043
Charges are for normal working hours (Monday to Friday). Additional charges may apply to interment if conducted outside normal working hours.					



SHIRE OF WILLIAMS FEES and CHARGES 2023/24

Pet Control		\$ GST Incl	GST Y/N	GST Code	Charge Account
Dog Registration		As per Dog Act	N	OOS	I052150
Cat Registration		As per Cat Act	N	OOS	I052152
Seizure and impounding of a dog/cat		\$51.50	N	OOS	I052151
Maintenance of a dog/cat in a pound	per day or part thereof	\$18.00	N	OOS	I052151

Administration		\$ GST Incl	GST Y/N	GST Code	Charge Account
Photocopies - 1 side A4 & A3	per page	\$1.00	Y	GST	I135115
Photocopies - 2 side A4 & A3	per page	\$1.00	Y	GST	I135115
Rate Enquiry (including orders and requisitions)		\$75.00	N	OOS	I031030
Electoral Roll - Printed		\$56.50	N	OOS	I043020
Electoral Roll - Email		\$21.00	N	OOS	I043020
Rate Book - Printed		\$68.50	N	OOS	I043020
Rate Book - Emailed		\$21.00	N	OOS	I043020
Rate Notice Reprint	per notice	\$6.50	N	OOS	I043020
Council minutes - Printed		\$17.50	N	OOS	I043020
Shire of Williams Shopping Bag		\$2.00	Y	GST	I032010
History Book (Cowan)		\$16.00	Y	GST	I115070
History Book (Rose)		\$40.00	Y	GST	I115070

Childcare Centre		\$ GST Incl	GST Y/N	GST Code	Charge Account
Full Day (7.30am-5:30pm or part thereof)		\$110.00	N	FRE	I061020
Half Day (morning 7.30am-12:30pm OR afternoon 12.30pm-5:30pm or part thereof)		\$67.00	N	FRE	I061020
Hourly fee (includes before and after school care)		\$26.50	N	FRE	I061020
Late Fee - per minute per child - No CCS applied		\$2.50	N	FRE	I061020
Vacation care (Full Day)		\$110.00	N	FRE	I061020
Subsidised Hourly Fee - Childcare Educator employed on before/after school care		\$13.25	N	FRE	I061020
Notice Periods and Charges					
1 week's notice for occasional absence	No fee charged				
Less than 1 week's notice for occasional absence	50% fee charged				
After 4pm prior to next booked session of care	Full fee charged				
Parent/Guardians with work rosters wishing to hold a permanent booking	Per booked session	\$11.50		FRE	I061020

Family Day Care		\$ GST Incl	GST Y/N	GST Code	Charge Account
Family Day Care - Admin Levy (per child per hour)		\$1.35	N	FRE	I060105
Family Day Care - Educator Annual Membership (per service pro-rata 1 July to 30 June)		\$200.00	N	FRE	I060110
Family Day Care - Establishment Fee (per service)		\$50.00	N	FRE	I060115



SHIRE OF WILLIAMS FEES and CHARGES 2023/24

Swimming Pool		\$ GST Incl	GST Y/N	GST Code	Charge Account
Daily - Child Entry	5 to 17 years - children under 5 free	\$3.00	Y	GST	1112010
Daily - Adult Entry		\$5.00	Y	GST	1112010
Spectator Entry		\$2.00	Y	GST	1112010
Daily - Family Entry		\$14.00	Y	GST	1112010
Season - Child Pass	5 to 17 years - children under 5 free	\$71.50	Y	GST	1112010
Season - Adult Pass		\$121.00	Y	GST	1112010
Season - Family Pass		\$274.00	Y	GST	1112010
Lane Hire	per lane per 2 hour session	\$16.00	Y	GST	1112010
School Carnivals - Williams Primary School Only		Free Entry	Y	GST	1112010
Coffee Machine Hire to Football Club	per season	\$653.50	Y	GST	1112012

Live Local Love Local - Merchandise		\$ GST Incl	GST Y/N	GST Code	Charge Account
Coffee Cup	each	\$18.00	Y	GST	1132030
Coffee Cup Deal	for 2 (two)	\$30.00	Y	GST	1132030
Zircon Drink Bottle	each	\$25.00	Y	GST	1132030
Zircon Drink Bottle Deal	for 2 (two)	\$40.00	Y	GST	1132030
Bottle Buddy	each	\$5.00	Y	GST	1132030

Housing		\$ GST Incl	GST Y/N	GST Code	Charge Account
Address	Occupant				
8 Fry St	Works Supervisor	\$153.00	N	INP	1121063
Recreation Reserve	Gardener	\$130.00	N	INP	1113020
18 Richardson St	Plant Operator	\$150.00	N	INP	1121063
6 Richardson St (\$400 when privately rented)	Senior Finance Officer	\$200.00	N	INP	1092190
6 Munthoola Rd	Chief Executive Officer	\$225.00	N	INP	1092190

Housing		\$ GST Incl	GST Y/N	GST Code	Charge Account
Sandalwood Court - Minimum	Applicable to concession holders only	\$158.00	N	INP	1091XXX
Sandalwood Court - Maximum		\$208.00	N	INP	1091XXX
Wandoo Cottages - Minimum	Applicable to concession holders only	\$158.00	N	INP	1091XXX
Wandoo Cottages - Maximum		\$208.00	N	INP	1091XXX
Community Homes - Minimum	Applicable to concession holders only	\$125.00	N	INP	1092XXX
Community Homes - Maximum		\$177.00	N	INP	1092XXX
Community Homes - Short Term Monthly Tenancy		\$177.00	N	INP	
Unit 17 and 19 New St Units		\$255.00	N	INP	1092XXX
Jamtree Lane	Subject to NRAS requirements and as amended 1 February	\$190.40	N	INP	1092XXX



SHIRE OF WILLIAMS FEES and CHARGES 2023/24

Hall		\$ GST Incl	GST Y/N	GST Code	Charge Account
Main Hall					
Function/Passing Shows		\$487.50	Y	GST	1111005
Local Community Function		\$230.00	Y	GST	1111005
Meeting		\$155.00	Y	GST	1111005
Rehearsals/Setup		\$32.50	Y	GST	1111005
Indoor Sports / Instructional Classes	season (6 month period) - 2 per week	\$334.00	Y	GST	1111005
Indoor Sports / Instructional Classes	monthly - 2 per week	\$109.00	Y	GST	1111005
Indoor Sports / Instructional Classes	single hire	\$40.00	Y	GST	1111005

Hall		\$ GST Incl	GST Y/N	GST Code	Charge Account
RSL Hall					
Function - Private/Business		\$218.00	Y	GST	1111005
Function - Local Community Organisations		\$155.00	Y	GST	1111005
Meeting - Private/Business		\$117.00	Y	GST	1111005
Meeting - Local Community Organisations		\$50.50	Y	GST	1111005
Rehearsals/Setup		\$32.50	Y	GST	1111005
Indoor Sports / Instructional Classes	season (6 month period) - 2 per week	\$334.50	Y	GST	1111005
Indoor Sports / Instructional Classes	monthly - 2 per week	\$109.00	Y	GST	1111005
Indoor Sports / Instructional Classes	single hire	\$40.00	Y	GST	1111005
Kitchen					
Major (Full use of equipment)		\$112.00	Y	GST	1111005
Minor (Crockery, cutlery, microwave, urns and fridge)		\$31.50	Y	GST	1111005
Extra Cleaning of RSL Halls/Main Hall		\$78.50	Y	GST	1111005
Other Hire					
Chairs	each per day	\$2.50	Y	GST	1111015
Trestles (wooden ones only)	each per day	\$10.00	Y	GST	1111015
Crockery*	each per day	\$0.30	Y	GST	1111015
Cutlery*	each per day	\$0.10	Y	GST	1111015
Urn	per day	\$16.00	Y	GST	1111015

Pavilion - LOCAL Sporting Clubs/Community Organisations		\$ GST Incl	GST Y/N	GST Code	Charge Account
LOCAL Sporting Clubs/Community Organisations					
Meeting		\$71.50	Y	GST	1113010
Function		\$217.00	Y	GST	1113010
Kitchen	Major (Meals preparation)	\$112.00	Y	GST	1113010
Kitchen & BBQ	Minor (Re-heating only)	\$31.50	Y	GST	1113010
Outside Bar (including toilets, BBQ)		\$64.50	Y	GST	1113010



SHIRE OF WILLIAMS FEES and CHARGES 2023/24

Pavilion - Private Hire		\$ GST Incl	GST Y/N	GST Code	Charge Account
Private Hire					
Meeting		\$155.00	Y	GST	1113010
Function		\$444.50	Y	GST	1113010
Kitchen	<i>Major (Meals preparation)</i>	\$112.00	Y	GST	1113010
Kitchen & BBQ	<i>Minor (Re-heating only)</i>	\$31.50	Y	GST	1113010
Outside Bar (including toilets, BBQ)		\$94.00	Y	GST	1113010
Williams Football Club Season (no charge for club functions)		\$1,359.00	Y	GST	1113010
Extra Cleaning of Halls/Pavilion	per hour or part thereof	\$78.50	Y	GST	1113010

Recreation Ground		\$ GST Incl	GST Y/N	GST Code	Charge Account
All annual club fees include all club use of facilities, i.e. windups, presentations etc.					
Single Use of Tennis Court	(check availability against Club fixtures/Diary)	\$16.50	Y	GST	1113015
Bowling Club		\$578.50	Y	GST	1113015
Campdraft		\$578.50	Y	GST	1113015
Cricket Club		\$578.50	Y	GST	1113015
Football Club		\$1,461.50	Y	GST	1113015
Gateway Expo		\$578.50	Y	GST	1113015
Hockey Club		\$578.50	Y	GST	1113015
Netball Club		\$290.00	Y	GST	1113015
Basket Ball Club		\$168.00	Y	GST	1113015
Tennis Club		\$578.50	Y	GST	1113015
Trotting Club (per meeting)		\$168.00	Y	GST	1113015
Oval / Cricket pitch hire, per use (includes toilets)		\$168.00	Y	GST	1113015
Oval / Cricket pitch hire with Change rooms per day or p/t		\$230.00	Y	GST	1113015
Changerooms		\$140.00	Y	GST	1113015
(Split billing to Pavilion & Reserve. No charge for Stud Breeders.)					
Golf Club Mowing	per hour	\$57.00	Y	GST	1113015

Resource Centre		\$ GST Incl	GST Y/N	GST Code	Charge Account
Williams CRC	per week	\$283.83	Y	GST	1062020

Arts & Craft Centre		\$ GST Incl	GST Y/N	GST Code	Charge Account
Bushbrothers Op Shop	Per annum	\$544.50	Y	GST	1115075
Williams Arts and Craft Centre	Single hire half day	\$15.00	Y	GST	1115075
Williams Arts and Craft Centre	Single hire full day	\$30.00	Y	GST	1115075



SHIRE OF WILLIAMS FEES and CHARGES 2023/24

Health Local Laws		\$ GST Incl	GST Y/N	GST Code	Charge Account
Lodging Houses		\$345.50	N	OOS	I073010
Itinerant Vendors	mobile street sales	\$292.50	N	OOS	I071005
Annual Caravan Park Licence		\$224.00	N	OOS	I133007
Annual Food Vendors Licence - trading in a Public Place	1 visit per week	\$315.00	N	OOS	I071005
Annual Food Vendors Licence - trading in a Public Place	2 visits per week	\$525.00	N	OOS	I071005
Annual Food Vendors Licence - trading in a Public Place	3 or mover visits per week	\$840.00	N	OOS	I071005
Occasional Food Vendor Licence	Daily permit	\$26.50	N	OOS	I071005
Cattery		\$292.50	N	OOS	I073010
Offensive Trade		\$292.50	N	OOS	I073010

Building		\$ GST Incl	GST Y/N	GST Code	Charge Account
Building Application - Class 1 & 10 (Certified)	(minimum fee \$110)	0.19% Cost of Construction	N	OOS	I133005
Building Application - Class 1 & 10 (Uncertified)	(minimum fee \$110)	0.32% Cost of Construction	N	OOS	I133005
Building Application - Class 2 to 9 (Certified)	(minimum fee \$110)	0.09% Cost of Construction	N	OOS	I133005
Building Application - Class 2 to 9 (Uncertified)	(minimum fee \$110)	0.32% Cost of Construction	N	OOS	I133005
Building Permit (BSL fee) - (Work value under \$45,000 of less)		\$61.65	N	OOS	L01255
Building Permit (BSL fee) - (Work value over \$45,000)		0.137% of Work Value	N	OOS	L01255
Demolition Application (per storey)	Demolition Application (per storey)	\$110.00	N	OOS	I133005
Demolition Permit (BSL fee) (Work value \$45,000 of less)		\$61.65	N	OOS	L01255
Demolition Permit (BSL fee) (Work value over \$45,000)		0.137% of Work Value	N	OOS	L01255
All fees are in line with fees prescribed under the <i>WA Building Regulations 2012</i> .					
Any fees that are not listed above are as per <i>WA Building Regulations 2012</i> .					
BCITF - For buildings over \$20,000		0.20% Cost of Construction	N	OOS	L01250
Septic Tank Application & Inspection		\$236.00	N	OOS	I133006
Kerb/Footpath Bond		\$604.00	N	OOS	TRUST



SHIRE OF WILLIAMS FEES and CHARGES 2023/24

Planning and Development		\$ GST Incl	GST Y/N	GST Code	Charge Account
Development Applications (excluding Extractive Industry)					
(a) Not more than \$50,000		\$147.00	N	OOS	1147010
(b) More than \$50,000 but less than \$500,000		0.32%	N	OOS	1147010
(c) More than \$500,000 but less than \$2.5m		\$1,700 + 0.257% for every \$1 in excess of \$500,000	N	OOS	1147010
(d) More than \$2.5m but less than \$5m		\$7,161 + 0.206% for every \$1 in excess of \$2.5m	N	OOS	1147010
(e) More than \$5m but less than \$21.5m		\$12,633 + 0.123% for every \$1 in excess of \$5m	N	OOS	1147010
(f) More than \$21.5m		\$34,196.00			

Planning and Development		\$ GST Incl	GST Y/N	GST Code	Charge Account
Development Applications for Extractive Industry					
Development application - new		\$739.00	N	OOS	1147010
Development application - commenced or carried out		\$1,478.00	N	OOS	1147010
Subdivision/Strata Clearance Fees					
(a) Not more than 5 lots	per lot	\$73.00	N	OOS	1147010
(b) More than 5 lots but less than 195 lots	per lot over 5	\$35.00	N	OOS	1147010
(c) More than 195 lots		\$7,393.00	N	OOS	1147010
Home Occupation Licence					
Initial Application		\$222.00	N	OOS	1147010
Initial Application where home occupation has commenced		\$444.00	N	OOS	1147010
Annual Renewal		\$73.00	N	OOS	1147010
All fees are in line with fees prescribed under the WA Planning Development Regulations 2009.					
Any fees that are not listed above are as per WA Planning and Development Regulations 2009.					
Town Planning Scheme Amendments					
Payment of an initial \$3000.00 fee for all scheme amendment requests prior to referral of a report to Council.					
All fees to be based on the maximum rate of \$88.00 per hour to be charged for 'Shire Planner' for all planning assessment work completed by the					
The Planning consultant is to keep records of all costs associated with the processing of a scheme amendment (including time spent by administrative officers) and co-ordinate the issue of invoices once the initial \$3000.00 is utilised					

5.0 New Business of an Urgent Nature introduced by Decision of Meeting

6.0 Closure of Meeting