



SHIRE OF WILLIAMS AGENDA

ORDINARY COUNCIL MEETING
WEDNESDAY 22 JULY 2020



NOTICE OF ORDINARY MEETING OF COUNCIL

Dear Elected Member & Community Members,

You are respectfully advised the next Ordinary Meeting of the Shire of Williams will be held on Wednesday 22 July 2020, in the Shire of Williams Council Chambers, 9 Brooking Street, Williams, commencing at 3.30 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 2017-2032

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 3.30pm.

2.0 Record of Attendance / Apologies / Leave of Absence

Elected Members

Cr Jarrad Logie - President
Cr Natalie Major - Deputy President
Cr Moya Carne
Cr Gil Medlen
Cr Simon Harding
Cr Alex Watt
Cr Bob Baker
Cr Tracey Price
Cr Bernie Panizza

Staff

Geoff McKeown - Chief Executive Officer
Trevor Brandy - Environmental Health Officer/Building Surveyor
Cara Ryan - Manager of Finance
Manuela Lenehan - Minute Taker

Visitors – Nil
Apologies - Nil
Leave of Absence – Nil

3.0 Public Question Time

4.0 Petitions / Deputations / Presentations

5.0 Declarations of Interest

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

6.0 Confirmation of Minutes of Previous Meetings

6.1 Ordinary Council Meeting Held 17 June 2020

Officer’s Recommendation

That the Minutes of the Ordinary Meeting held 17 June 2020, as previously circulated, be confirmed as a true and accurate record.

7.0 Announcements by Presiding Member Without Discussion

8.0 Matters Which Require Decisions

8.1 Development and Regulatory Services

8.1.1 Development Application - Shed on Lot 20 Forrest Street, Williams

File Reference	13.34.10
Statutory Ref.	Town Planning Scheme No.2, Building Act 2011 and Building Regulations 2012
Author & Date	Trevor Brandy 6 July 2020
Attachments	Nil

Background

Council is in receipt of an application from Mr Michael Eastwood to erect a 21m x 8m (168m²) steel framed shed on Lot 20 Forrest Street, Williams. The Shire’s Town Planning Scheme No.2 requires all development in the rural residential zone to be approved by Council.

Mr Eastwood’s earlier development application for a residence on the property has expired and will require reassessment as required under the Shire’s Town Planning Scheme No.2.

Comment

Chain of events to date:

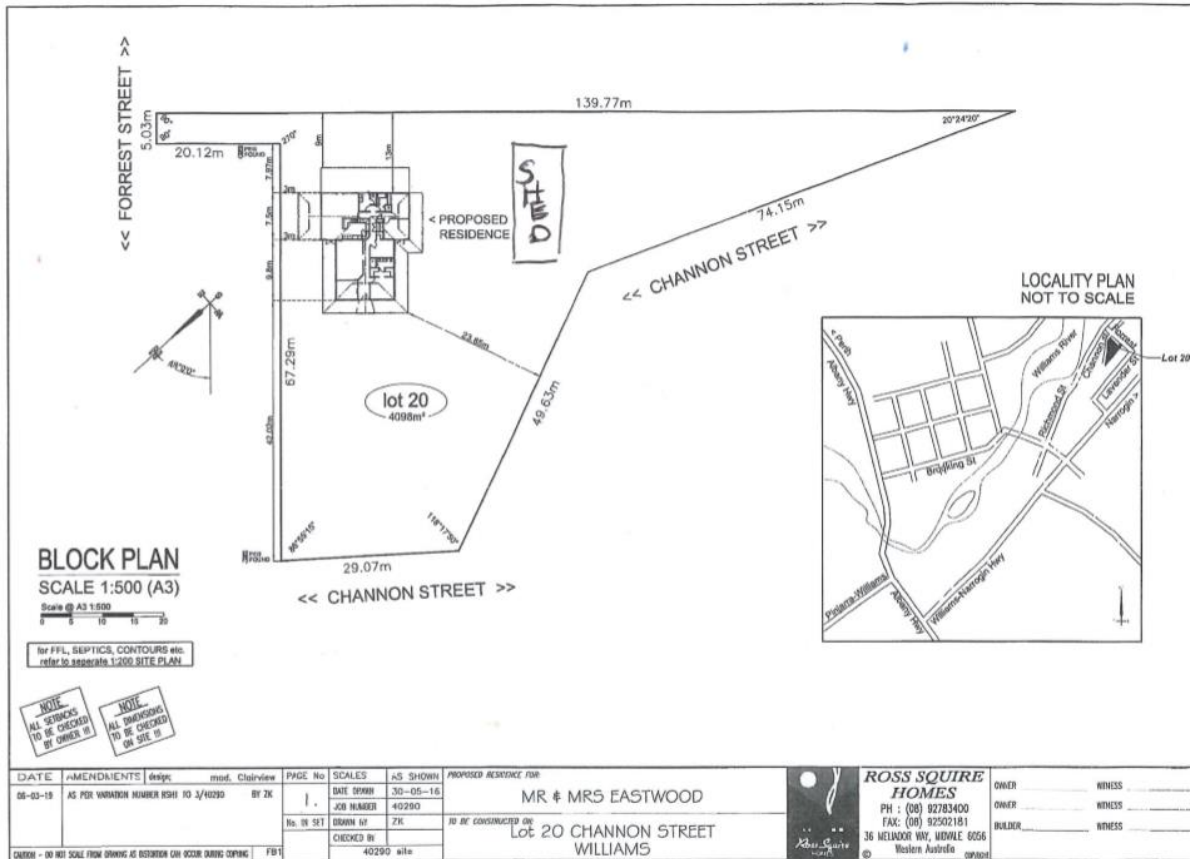
- 1 February 2015 – Council considered an application submitted to the WA Planning Commission (WAPC) by Mr Eastwood for the amalgamation of lots 169, 3 and 333 Channon Street, Williams (as it was known at that time). The Council resolution supported the application with a condition that an access leg to the lot be carried out through Lot 333 to Forrest Street.
- 2 August 2016 – Planning application granted for a 4 Bedroom Hardie Plank clad, zinc roofed dwelling to proceed to Building Permit stage.
- 3 December 2016 - Applicant requests review of conditions to contribute 50% of the cost of constructing Channon Street to the minimum of a rural road.

- 4 December 2016 - Condition for a contribution to construct Channon Street removed and access to the lot through Lot 333 included in the development approval – Council resolution number 130/17.
6. September 2017 - Amalgamation of lots approved, property now known as Lot 20 Forrest Street.
- 5 5 May 2019 – Application for Building Permit received.
- 6 5 June 2019 - Building Permit for Dwelling issued.
- 7 6 July 2020 – Application for Steel Framed Shed received, note construction of shed had already commenced.

Mr Eastwood is planning to use the shed for storage purposes (Mr Eastwood is a Garden Landscaper) for his business and personal use.



Lot 20 Forrest Street



Site Plan

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 4.4 Monitor and ensure compliance with regulatory framework for local government business.

Financial Implications

The applicant is responsible for payment of building and planning fees.

Voting Requirements:

Simple Majority

Officer’s Recommendation

That Council:

- Approves the revised development plan for Lot 20 Forrest Street, Williams incorporating a 21m x 8m steel framed shed;
- Approves a minimum of 5.0 metre setback off all boundaries to be maintained for the steel framed shed;
- Endorses the original development application for a Dwelling on the lot to be extended for a period of two years from the date of this decision, in accordance with provisions of the Shire of Williams Town Planning Scheme No.2, due to the original development approval having expired.
- Include a condition on the development approval that the steel framed shed is not to be used for habitable purposes.

8.1.2 Building Permits

File Reference	13.34.10
Statutory Ref.	Building Act 2011, Building Regulations 2012
Author & Date	Trevor Brandy 8 April 2020
Attachments	Nil

Background

The Environmental Health Officer/ Building Surveyor undertakes a number of activities in accordance with legislation that require a decision by Council. This report includes detail of these activities.

Comment

Three Building Permits were approved for the month of June 2020.

Permit Number	Owner	Address	Description
433	Wade McDonald	Lot 160 (5) Flynn Street	Steel Framed Dwelling
434	Wildcharm Enterprises	Lot 214 (16A) Brooking Street	Reinstate Wood Fired Bakers Oven
435	Jason Moorehead	Lot 12 (5) Growse Street	Steel Framed Patio

Strategic Implications

This item aligns with the community's vision and aspirations as contained in the Shire of Williams Strategic Plan 2017 to 2032. Specifically, it relates to the following strategy(s);
 CL 4.4 Monitor and ensure compliance with regulatory framework for local government business.

Financial Implications

Fees are received for processing Building Permits in accordance with the *Building Regulations 2012*.

Voting Requirements

Simple Majority

<p>Officer's Recommendation That Council endorse the issue of building permits for the month of June 2020.</p>
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8.2 Office of the Chief Executive Officer

8.2.1 Change in Method of Valuation – Proposed Lot 889 Albany Highway

File Reference	3.2.10
Statutory Ref.	Section 6.28 <i>Local Government Act 1995</i>
Author & Date	Geoff McKeown 1 July 2020
Attachments	Nil

Background

This report recommends the review of the method valuation of land for rating purposes for the proposed new Lot 889 Albany Highway, Williams.

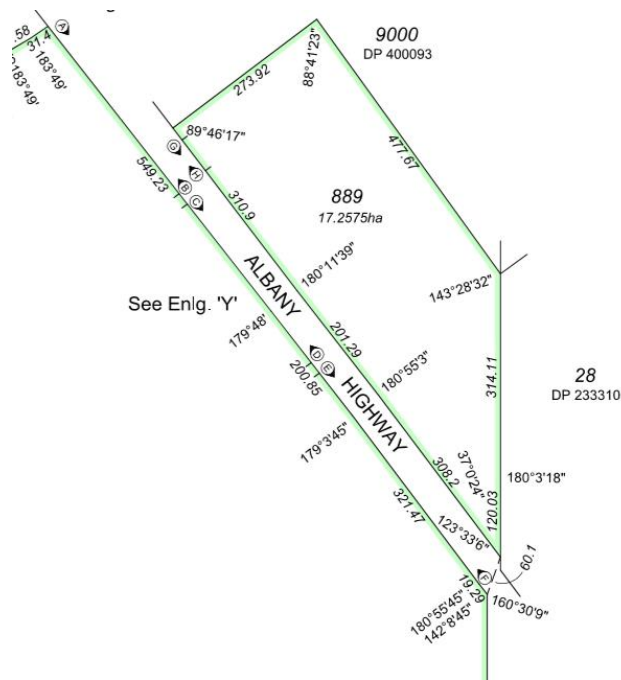
Comment

Provisions of the *Local Government Act 1995* detail the arrangements whereby a property is rated on Gross Rental Value or Unimproved Value. The Minister for Local Government is to determine the method of valuation to be used by a local government. The detail is then published in the Government Gazette.

In determining the method of valuation, the Minister is to have regard to the general principle that the basis for a rate on any land is to be:

- where the land is used predominantly for rural purposes, the Unimproved Value of the land; and
- where the land is used predominantly for non-rural purposes, the Gross Rental Value of the land.

In the case of proposed Lot 889 Albany Highway, it is considered that gross rental value (GRV) is the most appropriate method to determine the value for rating proposes. This is due to the recent approval for this lot to be developed for a service station and coffee drive-through. The Plan below shows the lot:



The Department of Local Government, Sport and Cultural Industries has published Operational Guidelines for “Changing Methods of Valuation of Land”. A copy of these guidelines is available for Council’s reference. The guidelines mention the following

principles to be observed by local governments when implementing suitable systems and procedures:

- Objectivity;
- Fairness and equity;
- Consistency;
- Transparency; and
- Administrative efficiency.

One of the more difficult factors in determining whether a property should have the method of valuation changed is making a judgement on its predominant use. The guidelines provide some advice on this point. In determining the 'predominant use' the guidelines flag the following occurrences:

- Building and development approvals;
- Town Planning Scheme amendments; and
- Subdivision of land.

Further, the factors that should be considered when deciding to review the 'predominant use' include:

- Activity conducted on the land;
- Development of the land;
- Income; and
- Town Planning Scheme restrictions.

Proposed Lot 889, Albany Highway is zoned 'Rural' in the Shire's Town Planning Scheme No.2 and is in the final stages of a subdivision process. It is to be developed for a service station and coffee drive-through following the granting of development approval. It can be argued that when the development is complete the predominant use of this property will be non-rural.

It is considered that the change to the method of valuation of this property meets the principles to be observed by local governments.

The Guidelines also suggest that the local government should consult with affected property owners before a change is made. The consultation should detail the reasons for seeking the change, indicate the overall likely impact of such changes and detail how to provide comment on the proposed changes.

A letter was sent to the owner of the property inviting comment on the proposal. At the closing date no submission was received.

If the change in method of valuation is approved it is expected that the new valuation will apply for the 2021/2022 financial year, or earlier if the development is complete.

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 4.4 Monitor and ensure compliance with regulatory framework for local government business.
- CL 2.3 Monitor revenue streams and implement opportunities where appropriate. Consistently review rate income.

Financial Implications

While the lot remains undeveloped it is not expected that rate revenue will change significantly. An increase will occur once the development is complete.

Voting Requirements

Simple Majority

Officer's Recommendation

That Council request the Minister for Local Government to endorse a change in the method of valuation for rating purposes for proposed Lot 889 Albany Highway, Williams from Unimproved Value to Gross Rental Value.

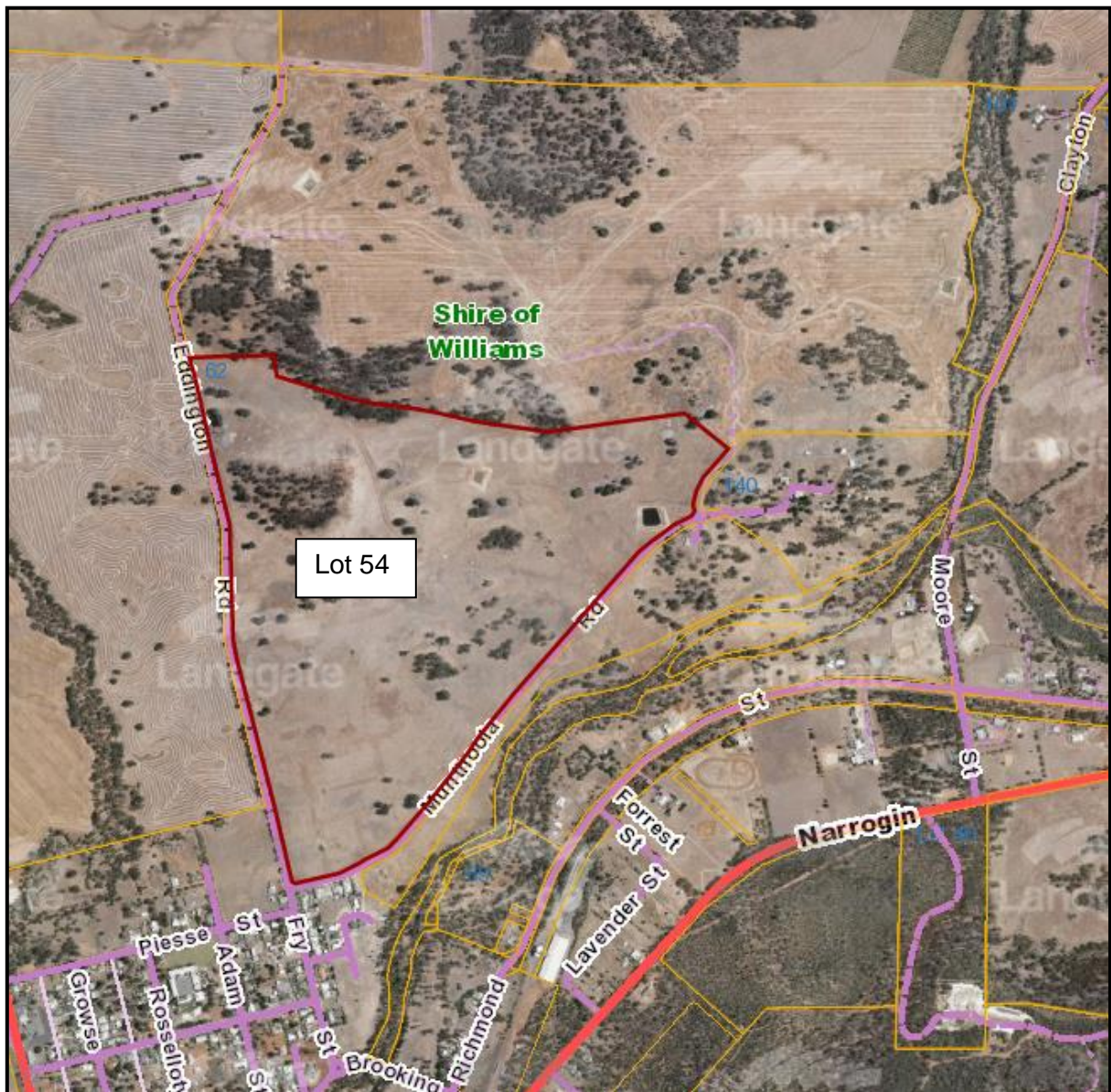
8.2.2 Proposed Subdivision Application – Lot 54 Eddington Road, Williams

File Reference	10.64.20
Statutory Ref.	Shire of Williams Town Planning Scheme No.2
Author & Date	Liz Bushby, Town Planning Innovations 1 July 2020
Attachments	Nil

Background

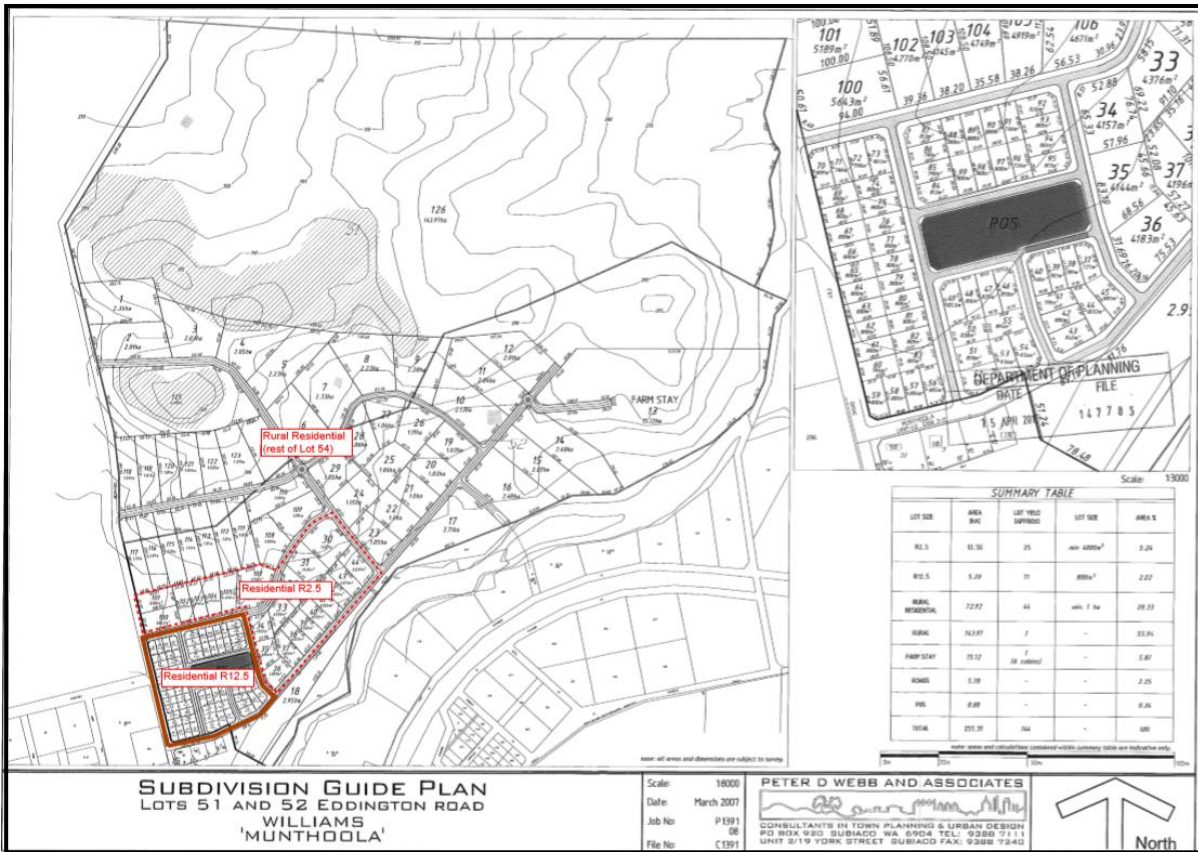
- Zoning and Location**

Lot 54 is zoned 'Residential R12.5' 'Residential R2.5' and 'Rural Residential' under the Shire of Williams Town Planning Scheme No 2 ('the Scheme'). The majority of the lot is cleared with scattered groups of trees.



- Subdivision Guide Plan/ Historic Subdivision**

There is a Subdivision Guide Plan that applies to the area.



Subdivision Guide Plans are now referred to as Structure Plans.

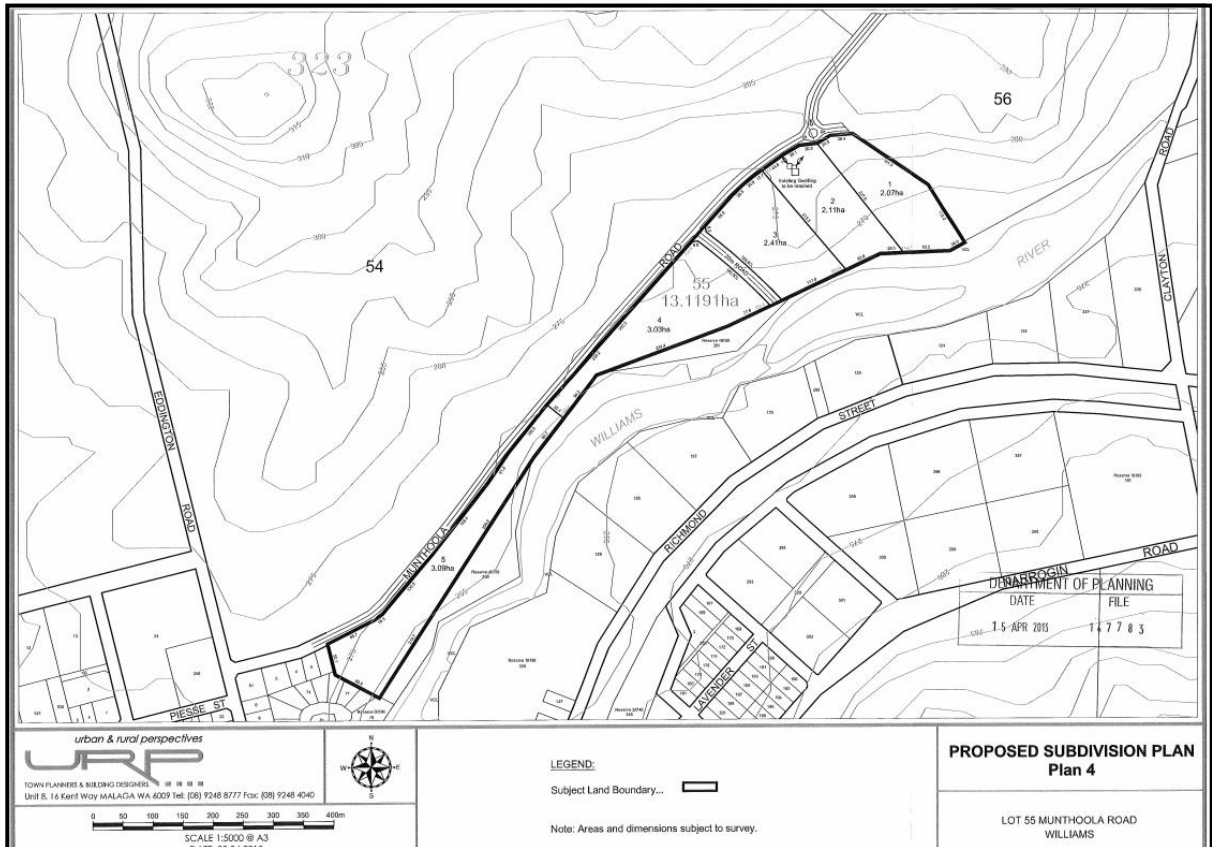
The subdivision as proposed in the Guide Plan has not proceeded to date. A smaller five lot subdivision of Lot 55 was supported by the Shire in May 2013, however it has not proceeded – refer plan over page.

• **Relevant Council decisions**

The owners of Lot 54 liaised with the Shire over the proposed subdivision, and it was generally supported by Council on the 20 May 2020 when discussed at a Council Forum.

By e-mail dated 22 June 2020 the Shire's Chief Executive Officer confirmed with the owners as follows:

- i) Council will support the further subdivision of Lot 54 to allow for the creation of up to three (3) new super-lots as proposed;
- ii) The Shire's town planning consultant did not raise any significant issues with the proposed super-lot subdivision as long as the proposed new lot boundaries follow the current zoning boundaries and do not deviate greatly from the approved Subdivision Guide Plan; and
- iii) Council reserves the right to propose conditions to be imposed by the Western Australian Planning Commission if the proposal came forward as a formal application.



Above: Subdivision Plan of adjacent Lot 55 that received Western Australian Planning Commission approval in 2013, but to date has not been completed.

In May 2013 the Council considered the subdivision of Lot 55 and resolved as follows:

**Council Resolution:
Cavanagh/Paterson**

That the Shire of Williams supports the subdivision application (147783) for Lot 55 Munthoola Rd subject to the below conditions being met;

Conditions

1. Satisfactory arrangements being made with the local government for the full cost of upgrading and construction of Munthoola Road in the locations as shown on the plan dated 15 April 2013 to a bitumised standard.
2. Uniform fencing being constructed along the boundaries of all of the proposed lots abutting Reserve 48750 and Williams River.
3. The landowner/applicant shall provide a written undertaking to the satisfaction of the Western Australian Planning Commission to advise prospective purchasers of the provisions of the local government's local planning scheme that relate to the use and management of the land.

**Carried 7/0
Resolution 216/13**

In March 2015 the Council considered a request to support the owner with the cost of upgrading a section of Munthoola Road to a bitumen standard. The Council resolution at the time follows:

Council Resolution

Medlen/Johnstone

1. That Council requests that the CEO write to Mr Genders advising that Council are prepared to bitumise the road at cost which is currently \$99,076; requiring an upfront payment of 60%. The remaining 40% of the cost will be required to be paid to the Shire, within three years from the date that the works are complete. Interest will be payable on the 40% at a reducing rate.
2. A legally binding document be put in place outlining the payment agreement

**Carried 8/0
Resolution 193/15**

The requirement for upgrading Munthoola Road was prominent in the proposal for subdivision of Lot 55 and should be a consideration with this application to subdivide Lot 54.

The circumstances between the two are different in that:

1. The application for Lot 55 was to subdivide the lot into its full potential in accordance with the Subdivision Guide Plan. Five lots was the maximum that could be achieved for Lot 55 and this was taken into consideration when seeking a contribution towards road upgrading.
2. This is not the case for Lot 54. It is reasonable to ask for road upgrading when future subdivision of the 'super-lots' occurs. It is at the future stage that owners expectations for an increased road standard (for residential) is going to occur.
3. The Shire can ask for some road upgrading condition for the 'super-lot' subdivision. Full road construction would not be commensurate with the scale and lot sizes proposed in this subdivision.

Comment

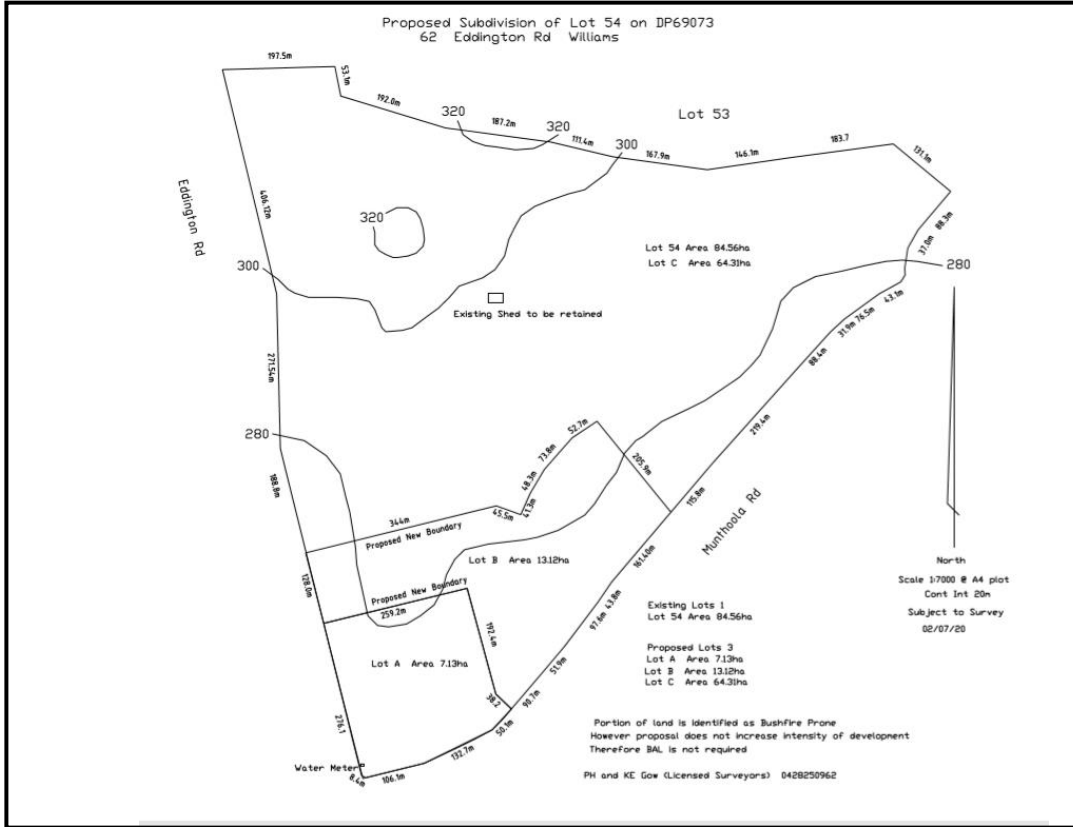
• **Description of Application**

The Western Australian Planning Commission has received an application proposing to subdivide Lot 54 into three super lots. The application has been referred to the Shire for a recommendation.

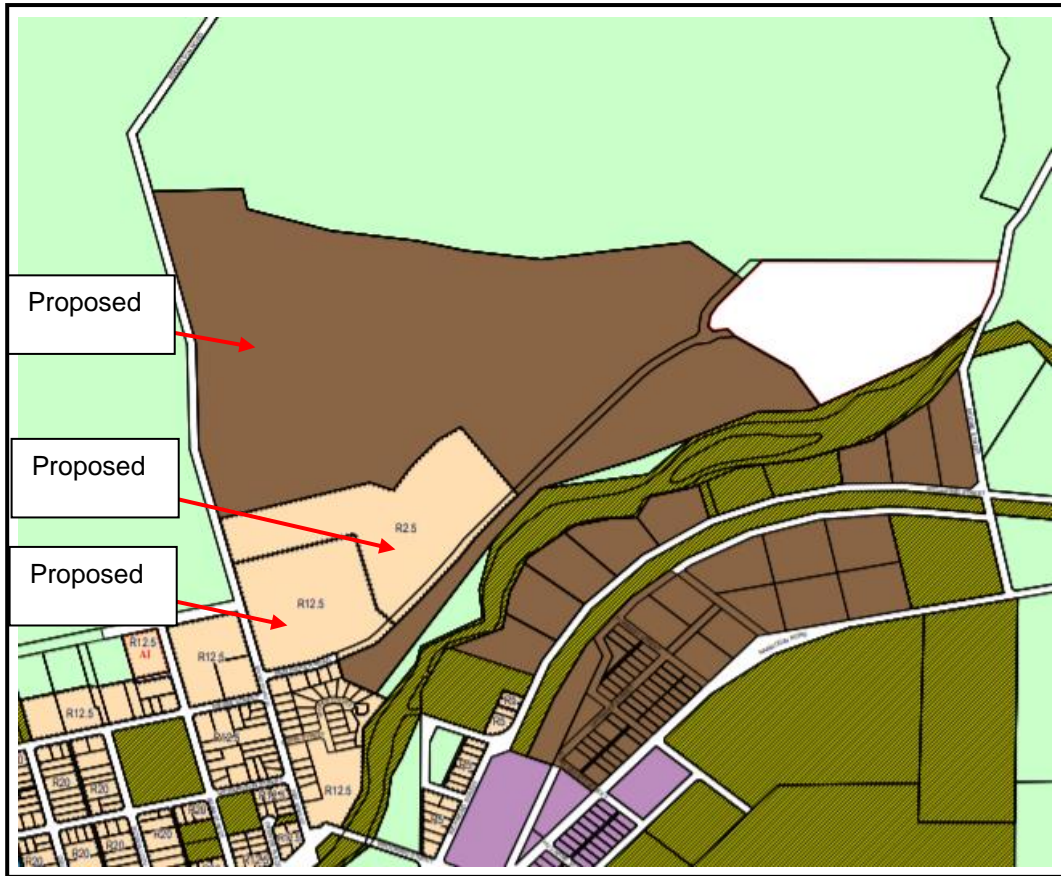
The Western Australian Planning Commission is the determining authority for all subdivision applications.

The application proposes three lots with areas of 7.13 hectares, 13.12 hectares and 64.31 hectares.

The proposed lot boundaries generally align with the different zone boundaries as shown over page.



Above: Proposed Subdivision into three super-lots



Above: Proposed Subdivision relative to zone boundaries

- **Supporting Information**

In support of the subdivision, the applicant has advised as follows:

- a. *The current landowners do not have the ability or financial resources to subdivide Lot 54 in accordance with the approved Subdivision Guide Plan for the land. In order to improve the attractiveness and marketability of the land to private developers with the skills and resources needed to provide for its further subdivision development for residential and rural living purposes, the landowners are seeking the Commission's approval to create three (3) new super-lots.*
- b. *The boundaries for proposed Lot A have been formulated with due regard for the current 'Residential R12.5' zoning classification as well as the approved Subdivision Guide Plan applicable to this portion of Lot 54.*
- c. *The boundaries for proposed Lot B have been formulated with due regard for the current 'Residential R2.5' zoning classification as well as the approved Subdivision Guide Plan applicable to this portion of Lot 54.*
- d. *The boundaries for proposed Lot C have been formulated with due regard for the current 'Rural Residential' zoning classification as well as the approved Subdivision Guide Plan applicable to this remaining balance portion of Lot 54.*
- e. *The new boundaries for proposed Lots A, B & C will allow each super-lot to be developed independently in the most part with some agreement required between the future owners/developers of each super-lot regarding the provision of some internal access roads and other key essential service infrastructure which is quite typical and not uncommon. As such it is contended the proposed super-lot subdivision will not prejudice the orderly and proper planning of the subject land and/or the immediate locality, particularly in light of the fact there is no requirement under the Shire's local planning framework for the preparation of development contribution plans (i.e. developers are expected to negotiate agreement/s between themselves regarding the provision of roads and key essential services with due regard for the specific requirements of the relevant sections of the Planning and Development Act 2005).*
- f. *Given the landowners' desire to minimise the costs associated with creating the proposed super-lots, no new roads are proposed to be constructed with all access to each lot to be provided via their immediate frontage to Eddington Road which is an existing constructed local road under the care, control and management of the Shire of Williams.*

A complete copy of the application is available to Councillors on request.

- **Bushfire Management**

Portions of Lot 54 are within a designated bushfire prone area. As such, the Western Australian Planning Commission can require a bushfire management plan and / or bushfire attack level assessment to be lodged in accordance with 'State Planning Policy 3.7 – Planning in Bushfire Prone Areas'.

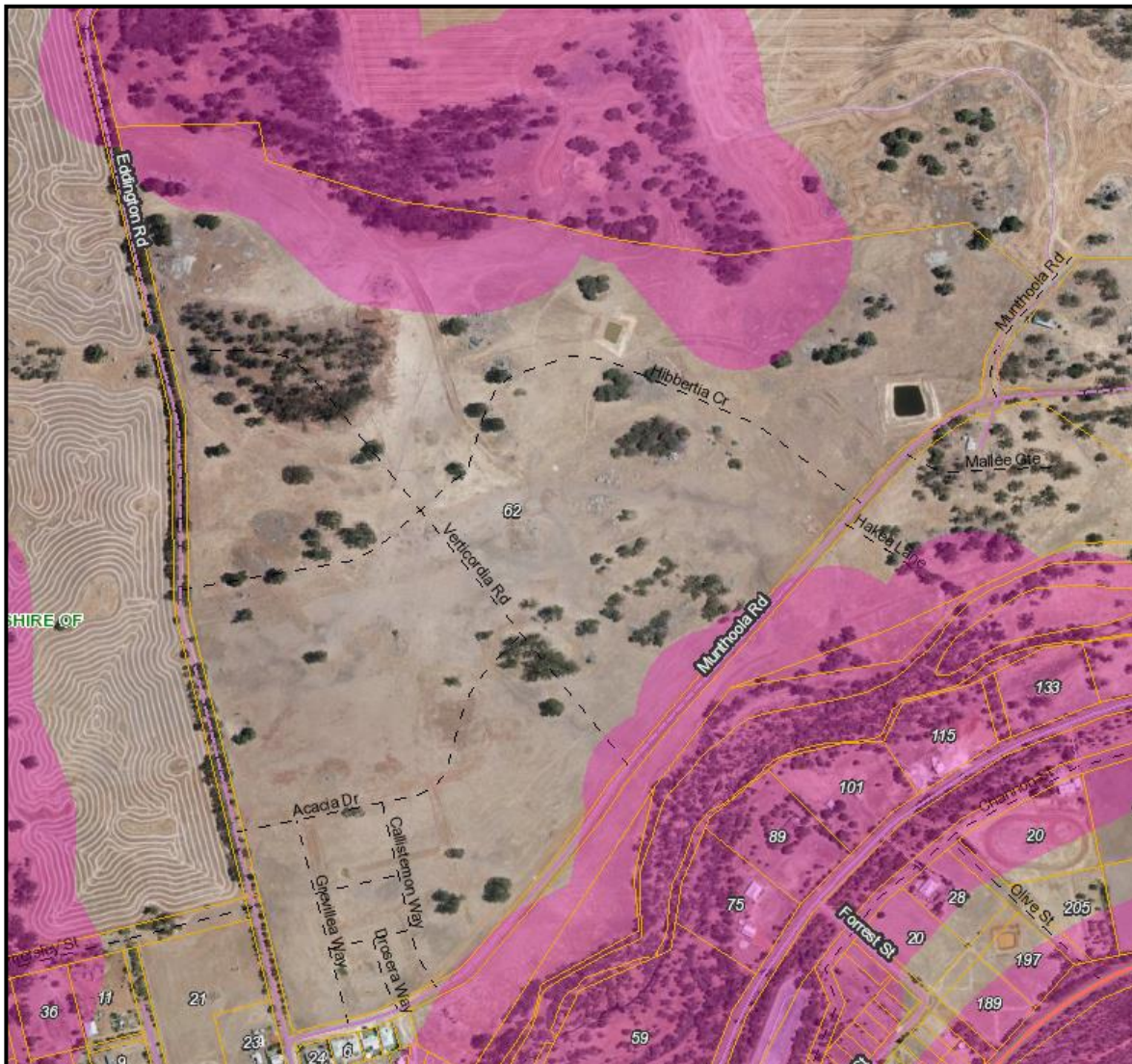
The Commission has accepted the application for processing without any bushfire plan.

The applicant acknowledges that portions of Lot 54 are bushfire prone which triggers the need to consider the potential bushfire risk.

The applicant advises that:

- a. There is significant scope to consider and address this issue when the land is further subdivided and developed in accordance with the approved Subdivision Guide Plan.
- b. If any of the lots are developed with a single house, a bushfire attack level assessment will be required to be lodged if development is within the bushfire prone part of the lot.

It is agreed that a bushfire management plan and/or bushfire attack level assessment is not warranted due to the small scale of the subdivision, and that there are sufficient areas outside of the bushfire prone area that can be developed. The majority of Lot 54 is outside of the bushfire prone area.



Bushfire prone areas shown in pink
Source: DFES website

- **Servicing**

The applicant advises that they expect reticulated power, water, stormwater drainage and telecommunication services will be required and provided when the lots are subdivided further in accordance with the approved subdivision guide plan for the land.

Despite the above, the Shire should note that the Western Australian Planning Commission can impose conditions requiring each lot to be provided with its own power supply. That matter will be influenced by the recommendation of Western Power.

- **Consultation**

The Western Australian Planning Commission has referred the application to Western Power, Water Corporation, Department of Mines Industry, Regulations and Safety, Department of Biodiversity, Conservation and Attractions and the Shire for comment.

- **Conclusion**

Town Planning Innovations recommends that the proposed subdivision be supported as it will not prejudice future planning of the locality, it is consistent and has regard for the existing zoning boundaries and it will still allow for future subdivision generally in accordance with the existing Subdivision Guide Plan.

Legislative Requirement

Planning and Development (Local Planning Schemes) Regulations 2015

Under the *Planning and Development (Local Planning Schemes) Regulations 2015* structure plans have an effect for ten years.

Where the Structure Plan was approved prior to commencement of the Regulations in 2015, it will expire 10 years from the commencement date of the Regulations (i.e. 19 October 2025), in accordance with Schedule 2, Part 4 clause 28(2) or Part 5 clause 44(2) or Part 6 clause 57(2) of the Regulations.

Shire of Williams Town Planning Scheme No 2 – discussed in the body of this report.

Sustainability Implications

- **Environment**

There are no known significant environmental implications associated with this proposal.

- **Economic**

There are no quantified economic implications associated with this report.

- **Social**

There are no known significant social implications associated with this proposal.

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 4.4 Monitor and ensure compliance with regulatory framework for local government business.

Financial Implications

The Shire pays consultancy fees to Liz Bushby of Town Planning Innovations for advice.

Voting Requirements

Simple Majority

Officer's Recommendation

That Council:

1. Recommend that the Western Australian Planning Commission approve the application (WAPC Reference: 159426) to subdivide Lot 54 Eddington Road, Williams into three super-lots subject to the following condition:
 - (a) The landowner shall provide a written undertaking to the satisfaction of the Western Australian Planning Commission to ensure that prospective purchasers of lots are advised that the Shire will require contributions towards the upgrading and construction of Munthoola Road and/or Eddington Road for any future subdivision.
2. Advise the Western Australian Planning Commission that the proposed subdivision should be supported as it will not prejudice future planning of the locality, it is consistent with and has regard for the existing zoning boundaries, and it will still allow for future subdivision generally in accordance with the existing Subdivision Guide Plan.

8.2.3 Salaries and Allowances Tribunal Determination for Elected Members

File Reference	4.1.60
Statutory Ref.	<i>Local Government Act 1995</i>
Author & Date	Geoff McKeown 8 July 2020
Attachments	Nil

Background

In April 2020 the Salaries and Allowances Tribunal (SAT) completed a review of fees, allowances and expenses for local government elected members in Western Australia. In doing so it has determined there will be no increase to the fees, expenses or allowances ranges within the bands.

Council can now adopt a position on the payment of fees and allowances, and provision for reimbursement of expenses that will apply from the 1 July 2020.

Comment

The *Local Government Act 1995* confers entitlement for elected members to claim fees, expenses and allowances.

In recognition that local governments differ in size and levels of responsibility, all councils have been placed in a Band Range of 1 through to 4. The Shire of Williams is included in Band 4.

Council needs to make a decision on the amount elected members will be paid for council meeting attendance and committee meeting attendance. Table 1 below shows the minimum and maximum range for council meeting attendance as determined by SAT to be used from the 1 July 2020.

Table 1: Council meeting fees per meeting – local governments

Band	For the council member other than the mayor or president		For a council member who holds the office of mayor or president	
	Minimum	Maximum	Minimum	Maximum
1	\$615	\$793	\$615	\$1,189
2	\$373	\$582	\$373	\$780
3	\$193	\$410	\$193	\$634
4	\$91	\$238	\$91	\$490

Table 2 shows the fee range for committee meeting attendance. This includes, but is not limited to, the Audit Committee, and meetings where elected members are representing the Shire of Williams such as WALGA Central Country Zone, Regional Road Group, 4WDL VROC, HWEDA, etc. and meetings with a Minister of the Crown.

Table 2: Committee meeting and prescribed meeting fees per meeting – local governments

For a council member (including the mayor or president)		
Band	Minimum	Maximum
1	\$308	\$396
2	\$186	\$291
3	\$97	\$205
4	\$46	\$119

Council also has the option of paying elected members an annual fee in lieu of a council or committee meeting fees. Table 3 below shows the minimum and maximum annual fees that can be applied.

Table 3: Annual attendance fees in lieu of council meeting and committee meeting attendance fee - local governments

Band	For the council member other than the mayor or president		For a council member who holds the office of mayor or president	
	Minimum	Maximum	Minimum	Maximum
1	\$24,604	\$31,678	\$24,604	\$47,516
2	\$14,865	\$23,230	\$14,865	\$31,149
3	\$7,688	\$16,367	\$7,688	\$25,342
4	\$3,589	\$9,504	\$3,589	\$19,534

The final consideration for Council is the allowance to be paid to the President.

Although the Shire of Williams has not previously paid an allowance to the Deputy President, this is also included in the SAT determination.

The allowance recognises the additional tasks undertaken by the President and Deputy President, including the following:

- (a) the leadership role of the President;
- (b) the statutory functions for which the President is accountable;
- (c) the ceremonial and civic duties required of the President, including local government business related entertainment; and
- (d) the responsibilities of the Deputy President when deputising.

The maximum annual allowance for the President shall not exceed the maximum shown in the table below, or 0.2 per cent of the local government’s operating revenue, whichever is the lesser.

Further, the allowance for the Deputy President, if endorsed by Council to be paid, will be 25% of the amount paid to the President.

Table 8: Annual allowance for a mayor or president of a local government

For a mayor or president		
Band	Minimum	Maximum
1	\$51,258	\$89,753
2	\$15,377	\$63,354
3	\$1,025	\$36,957
4	\$513	\$20,063

Now that the determination has been handed down by SAT, Council can review the level of fees to be paid from the 1 July 2020. While the decision of SAT recommends no increase in the band levels this Shire remains within the minimum and maximum limits. A decision on this matter will require a resolution by absolute majority.

The recommendation includes an increase on the previous year of approximately 2%.

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.

Financial Implications

To be included in the 2020/21 Annual Budget deliberation.

Voting Requirements

Absolute Majority

Officer's Recommendation

That Council adopts the following arrangements for the payment of elected member fees and allowances from the 1 July 2020:

1. A meeting fee of \$145.00 for elected members and \$285.00 for the President, for attendance at a council meeting;
2. A meeting fee of \$76.00 for elected members and \$118.00 for the President, for attendance at a committee meeting or (at the request of the local government) a meeting of a type prescribed in regulation 30(3A) of the *Local Government (Administration) Regulations 1996*;
3. An allowance for travel expenses to be calculated at 94.3c/km; and
4. A President's Allowance of \$4,606.00.

Further, with regard to properly incurred out of pocket expenses, elected members will be reimbursed in full.

8.2.4 Use of Common Seal and Actions Performed Under Delegated Authority

File Reference	4.50.60
Statutory Ref.	Sections 5.42 and 9.49A <i>Local Government Act 1995</i>
Author & Date	Geoff McKeown 15 July 2020
Attachments	Nil

Background

The purpose of this Agenda Item is to report to Council for endorsement, the use of the Common Seal and actions performed under delegated authority requiring referral to Council.

There is a requirement under the *Local Government Act 1995* that the Delegations Register is reviewed annually by Council. A procedure included in the Delegations Register is to report to Council the activities or actions that have been performed under delegated authority. A report will be completed for Council at each meeting that identifies: (1) use of the Common Seal, and (2) actions performed under the delegated authority requiring referral to Council as per the Delegations Register.

Comment

Actions performed under delegation during the preceding month is provided below:

- **Common Seal – Delegation LGA7**

Delegation - The Chief Executive Officer has delegated authority to affix the common seal of the Shire of Williams to any document which requires the affixing of the common seal to be validly executed.

Action - The President and Chief Executive Officer affixed the common seal to the Deed of Lease with the Williams Community Resource Centre Inc. for the lease of 5 Brooking Street.

- **Payment of Creditors – Delegation FMR1**

Delegation - Under section 5.42 of the *Local Government Act 1995*, the Chief Executive Officer is delegated to exercise the powers or discharge the duties of the Council under Regulation 12 of the *Local Government (Financial Management) Regulations 1996*, in regard to the making of payments from the municipal and trust funds.

Action - Payments from the Municipal Fund and Trust Fund as per financial report attached to this Agenda.

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.

Financial Implications

Payments from the Municipal Fund and Trust Fund have been approved in the 2019/20 Annual Budget or by separate resolution of Council.

Voting Requirements

Simple Majority

Officer's Recommendation

That Council accepts the report "Use of Common Seal and Actions Performed under Delegated Authority" for the month of June 2020.

8.3 Corporate and Community Services

8.3.1 Payment Listing

File Reference	4.23.15
Statutory Ref.	Local Government (Financial Management) Regulations 1996
Author & Date	Cara Ryan 13 June 2020
Attachments	Payment listing for month ending 30 June 2020

Background

Council has delegated, to the Chief Executive Officer, the exercise of its power to make payments from the Shire's Municipal or Trust account. In exercising their authority, and in accordance with the *Local Government (Financial Management) Regulations 1996*, it is a requirement to produce a list of payments made from the Shire's Municipal Fund and Trust Fund bank accounts to be presented to Council in the following month.

Statutory Implications

Local Government (Financial Management) Regulations 1996 - Reg 13

(1) *If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —*

- (a) *the payee's name; and*
- (b) *the amount of the payment; and*
- (c) *the date of the payment; and*
- (d) *sufficient information to identify the transaction.*

Comment

The list of accounts for payment is a separate attachment to this agenda.

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

Financial Implications

As listed in the recommendation below.

Voting Requirements

Simple Majority

Officer's Recommendation

That Municipal Fund EFT, Bpay, Direct Debits and Cheques 104827 – 104828 totalling \$311,718.95 approved by the Chief Executive Officer during the month of June 2020 be endorsed.

SHIRE OF WILLIAMS PAYMENT LISTING FOR THE MONTH ENDING 30 JUNE 2020

DATE	NAME	DESCRIPTION	AMOUNT
MUNICIPAL - EFT, BPAY, DIRECT DEBIT & CHEQUES			
3/06/2020	FDC Educators	14 FDC Educators PE 7 June 2020	\$ 6,708.57
03/06/2020	WA SUPER	Superannuation - May 2020	\$ 15,741.69
03/06/2020	SHIRE OF WILLIAMS	Salaries & Wages PE 03 June 2020	\$ 42,851.72
04/06/2020	BOYA EQUIPMENT (EFT)	11314 - Purchase of Generator (Refuse Site)	\$ 18,788.29
04/06/2020	TEAM SYSTEMS WA (EFT)	11329 - Pallet Stacker (Refuse Site)	\$ 1,342.04
05/06/2020	SUPER CIVIL PTY LTD	11411 - Lions Carpark (Seal & Kerb)	\$ 33,145.75
14/06/2020	FDC Educators	15 FDC Educators PE 14 June 2020	\$ 7,091.52
17/06/2020	FDC Educators	15 FDC Educators PE 21 June 2020	\$ 7,154.58
17/06/2020	SHIRE OF WILLIAMS	Salaries & Wages PE 17 June 2020	\$ 39,294.91
25/06/2020	Van Bommel, Zayne	Overpayment Rent 23/06/2020	\$ 204.00
24/06/2020	FDC Educators	FDC Pmt week/end. 28/06/2020	\$ 7,094.82
25/06/2020	AGQUIRE RURAL HOLDINGS PTY LTD	11322, 11340, 11342 - Monthly H/ware Account June '20	\$ 3,624.70
25/06/2020	AVON WASTE	11015 - Monthly Refuse Charges May 2020	\$ 8,028.36
25/06/2020	BEAUREPAIRES (EFT)	11455 - Tyre Repairs	\$ 108.75
25/06/2020	BEST OFFICE SYSTEMS	Photocopying/printing Charges	\$ 355.12
25/06/2020	BOC Ltd (EFT)	10828 - May 2020 Container Service Fee	\$ 42.75
25/06/2020	BP TRUST (EFT)	Monthly Fuel Account May 2020	\$ 206.10
25/06/2020	CJD EQUIPMENT PTY LTD (EFT)	11272, 11276, 11275 - Parts (Excavator)	\$ 933.25
25/06/2020	COLOR CONTRAST PAINTING SERVICES	11085 - Painting: Pavilion & Town Hall Toilets	\$ 2,666.40
25/06/2020	CONPLANT (EFT)	11271 - Parts (Water Truck)	\$ 318.93
25/06/2020	CORNER'S AUTOMOTIVE ELECTRICS	11269 - Light and Wiring (Tip Truck)	\$ 182.38
25/06/2020	DEPARTMENT OF TRANSPORT.	11414 - Supply Vehicle Information	\$ 3.40
25/06/2020	DORMAKABA AUSTRALIA PTY LTD	11442 - Sliding Doors' Maintenance	\$ 253.00
25/06/2020	DUFF ELECTRICAL CONTRACTING	11096, 11249 - Electrical Work - Pavilion, Lions Park	\$ 2,025.05
25/06/2020	ELDERS LTD (EFT)	11333 - 2x20l Herbicide	\$ 330.40
25/06/2020	ENVIRO INFRASTRUCTURE PTY LTD	11425 - Bridge Maintenance - York-Williams Rd	\$ 11,264.56
25/06/2020	FAMILY DAY CARE AUSTRALIA LTD	Membership Renewal 2020/21	\$ 199.00
25/06/2020	FAMILY DAY CARE WA INC	11443 - Annual Membership 2020	\$ 440.00
25/06/2020	WE & PM GILLETT	11451 - Gravel for Roads	\$ 10,220.00
25/06/2020	GREAT SOUTHERN EQUIPMENT HIRE PTY LTD	11345 - Digger Hire for Lions Park	\$ 550.00
25/06/2020	GREAT SOUTHERN TOWING PTY LTD	11432 - Remove Abandoned Vehicle	\$ 187.00
25/06/2020	HARMONY SOFTWARE	11435 - Annual Software Subscription and Allocations	\$ 1,380.50
25/06/2020	HUBHELLO AUSTRALIA PTY LTD (EFT)	11360 - Childcare Software Annual Licence	\$ 1,705.00
25/06/2020	INDUSTRIAL AUTOMATION GROUP	11431 - Annual Standpipe Controller Fee to 30/6/2020	\$ 959.48
25/06/2020	IRIS CONSULTING GROUP PTY LTD	11362 - Staff Training	\$ 1,010.00
25/06/2020	JACK'S HANDYMAN & GARDENING SERVICES (EFT)	11090 - Flue Cleaning - Staff Housing	\$ 693.00
25/06/2020	KETT, TONY. (EFT)	Replacement Battery (Colorado Ute)	\$ 245.00
25/06/2020	LANDGATE (EFT)	Valuation Expense, Title Searches	\$ 258.65
25/06/2020	LGIS RISK MANAGEMENT (EFT)	11361 - Regional Risk Coordinator Program	\$ 3,379.20
25/06/2020	LOVEGROVE TURF SERVICES PTY LTD	11318 - Oval Maintenance	\$ 5,610.00
25/06/2020	M & J DYKE PTY LTD	11267 - Hydraulic Hose (Roller)	\$ 160.81
25/06/2020	MELCHIORRE PLUMBING & GAS	11457 - New HWS at Pavilion	\$ 1,128.60
25/06/2020	MJB INDUSTRIES PTY LTD (EFT)	11339 - Concrete Pipes & Headwalls	\$ 5,932.30
25/06/2020	NARROGIN GLASS (EFT)	11434 - Sliding Door Locks - Sandalwood Court	\$ 97.64
25/06/2020	NARROGIN HIRE SERVICE (EFT)	11338 - Flow Switch for Oval Pump	\$ 380.00
25/06/2020	NARROGIN TOYOTA (EFT)	11453 - Garden Blowers and Pruner	\$ 782.99
25/06/2020	PH & KE GOW (LICENSED SURVEY)	11439 - Survey Lions Park Carpark	\$ 660.00
25/06/2020	PRICE CONSULTING GROUP PTY LTD	11415 - Performance Review Consultancy - CEO	\$ 2,860.00
25/06/2020	R MUNNS ENGINEERING CONSULTING SERVICES	11433 - Engineering Advice - Williams-Darkan Rd	\$ 333.87
25/06/2020	RECKON LTD (EFT)	11357 - Reckon Subscription (5 Users)	\$ 1,050.00
25/06/2020	RUSTIK RAINBOW (EFT)	11438 - Refreshments (June Council Meeting)	\$ 159.50
25/06/2020	SCAVENGER SUPPLIES (EFT)	11430 - Bushfire Equipment	\$ 605.00
25/06/2020	SHIRE OF WAGIN (EFT)	EHO Expenses	\$ 4,393.82
25/06/2020	SIGNS PLUS (EFT)	11427 - Staff Name Badge	\$ 20.10
25/06/2020	SOUTH WEST ISUZU (EFT)	11273 - Parts (Various Vehicles)	\$ 1,599.81
25/06/2020	STAR TRACK EXPRESS	Freight ex T-Quip - Extension Spring (Toro Mower)	\$ 33.33
25/06/2020	T-QUIP (EFT)	11270 - Part for Mower	\$ 43.45
25/06/2020	TOLL TRANSPORT PTY LTD	Freight - ex McIntosh, Scavenger, Water Samples	\$ 39.61
25/06/2020	TOWN PLANNING INNOVATIONS	11436 - General Planning Advice for Month of May 2020	\$ 1,113.75
25/06/2020	WA CONTRACT RANGER SERVICES	11240 - Ranger Services, May/June 2020	\$ 561.00

SHIRE OF WILLIAMS PAYMENT LISTING FOR THE MONTH ENDING 30 JUNE 2020

25/06/2020	WESTMERE FARMING COMPANY	11460 - Gravel (York-Williams Rd)	\$ 4,760.00
25/06/2020	WESTRAC (EFT)	11349, 11274 - Parts, Hydraulic Oil	\$ 401.78
25/06/2020	WILLIAMS COMMUNITY RESOURCE CENTRE	COVID-19 Signage	\$ 15.00
25/06/2020	WILLIAMS GENERAL STORE (EFT)	Monthly refreshments & consumables, May 2020	\$ 141.24
25/06/2020	WILLIAMS NEWSAGENCY	Monthly account May 2020	\$ 84.00
25/06/2020	WILLIAMS SJA SUB CENTRE (EFT)	11344 - First Aid Kits	\$ 487.50
25/06/2020	WSP AUSTRALIA PTY LTD	11408 - Services Provided Re. Townsite Drainage	\$ 2,432.10
04/06/2020	SYNERGY	Electricity Consumption (Various Public Buildings)	\$ 706.20
04/06/2020	TELSTRA	Pool Telephone to 19/5/2020	\$ 32.09
10/06/2020	TELSTRA	Monthly Phone Usage to 19/5/2020	\$ 430.88
18/06/2020	TELSTRA	Mobile Phone Services (Various)	\$ 383.21
18/06/2020	SYNERGY	Electricity to Streetlights, Month to 2/6/2020	\$ 2,332.43
22/06/2020	AUSTRALIAN TAXATION OFFICE	BAS - May 2020	\$ 14,204.00
24/06/2020	TELSTRA	TIMS SMSs, Month to 6/6/2020	\$ 87.36
26/06/2020	AUSTRALIAN TAXATION OFFICE	FBT - Maxxia - S Wilkie June 2020	\$ 388.17
01/06/2020	WESTNET	Monthly CEO Internet Charges, June 2020	\$ 54.99
03/06/2020	CBA	CBA - Merchant Fees May 2020	\$ 133.25
18/06/2020	ANZ CARDS	Monthly Credit Card Expenses x 3	\$ 191.83
29/06/2020	WA TREASURY CORPORATION	Loan Repayment - #70 Industrial Land	\$ 13,701.24
17/06/2020	WATER CORPORATION.	Water Use, Service & Sewerage (Various Buildings)	\$ 12,174.23
23/06/2020	SHIRE OF WILLIAMS	Rego - Tandem Generator Trailer	\$ 24.00
			\$ 311,718.95

8.3.2 Financial Statements

File Reference	4.23.15
Statutory Ref.	Local Government (Financial Management) Regulations 1996
Author & Date	Cara Ryan 13 June 2020
Attachments	Financial Statements ending 30 June 2020

Background

In accordance with the *Local Government Act 1995*, a statement of financial activity must be presented at an Ordinary Meeting of Council. This is required to be presented within two months, after the end of the month, to which the statement relates.

The statement of financial activity is to report on the revenue and expenditure as set out in the annual budget for the month, including explanations of any variances. Regulation 34, from the *Local Government (Financial Management) Regulations 1996* sets out the detail that is required to be included in the reports.

Statutory Implications

Local Government (Financial Management) Regulations 1996 - Regulation 34.

Comment

The attached monthly financial statements and supporting information have been compiled to meet compliance with the *Local Government Act 1995* and associated Regulations.

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

Financial Implications

As disclosed in the financial statements.

Voting Requirements

Simple Majority

Officer's Recommendation

That the financial statements presented for the period ending 30 June 2020 be received.



SHIRE OF WILLIAMS

MONTHLY FINANCIAL REPORT For the Period Ended 30 June 2020

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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Statement of Financial Activity by Program

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Note 8	Grants and Contributions
Note 9	Trust Fund
Note 10	Budget Amendments

Prepared by : Manager of Finance
Date prepared : All known transactions up to 17th July 2020

BASIS OF PREPARATION

REPORT PURPOSE

This report is prepared to meet the requirements of Local Government (Financial Management) Regulations 1996, Regulation 34. Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities and to the extent they are not inconsistent with the Local Government Act 1995 and accompanying regulations), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise.

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

THE LOCAL GOVERNMENT REPORTING ENTITY

All Funds through which the Council controls resources to carry on its functions have been included in this statement. 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 statement, but a separate statement of those monies appears at Note 9.

SIGNIFICANT ACCOUNTING POLICIES

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

ROUNDING OFF FIGURES

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

**KEY TERMS AND DESCRIPTIONS
FOR THE PERIOD ENDED 30 JUNE 2020**

STATUTORY REPORTING PROGRAMS

The Shire of Williams operations as disclosed in these financial statements encompass the following service orientated activities/programs.

PROGRAM NAME	OBJECTIVE	ACTIVITIES
GOVERNANCE	To provide a decision making process for the efficient allocation of scarce resources.	Administration and operation of facilities and services to members of Council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific Council services.
GENERAL PURPOSE FUNDING	To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY	To provide services to help ensure a safer community.	Supervision and enforcement of local laws, fire prevention and suppression activities and animal control.
HEALTH	To provide an operational framework for good community health.	Health inspection and advisory services, analytical services, mosquito control, collection agent for Williams St John Ambulance subscriptions and assist with providing medical services.
EDUCATION AND WELFARE	To provide a framework that enables community needs in these areas are met.	Provision and maintenance of premises for the Williams Community Resource Centre and Willi Wagtails Childcare Centre. Provide administration services for the Childcare centre.
HOUSING	To help ensure the availability of adequate housing for the community needs.	Management, administration and maintenance of Williams Community Homes, Sandalwood Court, Wandoo Cottages, Jamtree Lane Units and New Street units.
COMMUNITY AMENITIES	Provision of amenities required by the community.	Refuse management, protection of the environment, maintenance of cemeteries and public conveniences.
RECREATION AND CULTURE	To establish and manage efficiently all infrastructure and resources which will meet the recreational and cultural needs of the community.	Maintenance of halls, recreational facilities and reserves. Operation of Library and compilation and maintenance of local heritage register.
TRANSPORT	To provide safe, effective and efficient transport services to the community.	Construction and maintenance of streets, roads, bridges and drainage. Cleaning and lighting of streets, depot maintenance and on-line agent for Department of Transport.
ECONOMIC SERVICES	Promotion of Williams and improvement of economic wellbeing of the district and its inhabitants.	Tourism services, area promotion, implementation of buildings controls, provision of standpipe water, maintenance and management of Williams Stud Breeders pavilion.
OTHER PROPERTY AND SERVICES	Efficient utilisation of Council resources, plant repairs and operations, management of Williams Town Planning Scheme.	Provision of private works to public, maintenance of Council plant, approvals and monitoring of town planning activities.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2020**

	Note	Adopted Budget (d)	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
OPENING FUNDING SURPLUS (DEFICIT)	1(b)	394,592	394,592	422,661	28,069	7%	
Operating Revenues							
Governance		500	500	2,782	2,282	456%	
General Purpose Funding - Rates	5	1,924,101	1,924,101	1,924,117	16	0%	
General Purpose Funding - Other		306,095	306,095	580,119	274,024	90%	▲
Law, Order and Public Safety		69,248	69,248	67,214	(2,034)	(3%)	
Health		400	400	300	(100)	(25%)	
Education and Welfare		283,029	283,029	273,834	(9,195)	(3%)	
Housing		247,804	247,804	242,274	(5,530)	(2%)	
Community Amenities		203,177	203,177	192,325	(10,852)	(5%)	▼
Recreation and Culture		44,557	44,557	42,773	(1,784)	(4%)	
Transport		109,381	109,381	129,734	20,353	19%	▲
Economic Services		102,826	102,826	147,200	44,374	43%	▲
Other Property and Services		99,601	99,601	127,988	28,387	29%	▲
		3,390,719	3,390,719	3,730,660	339,941		
Operating Expense							
Governance		(205,213)	(205,213)	(201,659)	3,554	2%	
General Purpose Funding		(84,250)	(84,250)	(83,005)	1,245	1%	
Law, Order and Public Safety		(90,129)	(90,129)	(90,406)	(277)	(0%)	
Health		(59,671)	(59,671)	(55,314)	4,357	7%	▲
Education and Welfare		(320,281)	(320,281)	(303,313)	16,968	5%	▲
Housing		(164,844)	(164,844)	(173,197)	(8,353)	(5%)	▼
Community Amenities		(316,987)	(316,987)	(270,933)	46,054	15%	▲
Recreation and Culture		(710,317)	(710,317)	(769,093)	(58,776)	(8%)	▼
Transport		(1,598,114)	(1,598,114)	(1,517,592)	80,522	5%	▲
Economic Services		(140,753)	(140,753)	(149,573)	(8,820)	(6%)	▼
Other Property and Services		(104,223)	(104,223)	(252,041)	(147,818)	(142%)	▼
		(3,794,782)	(3,794,782)	(3,866,127)	(71,345)		
Funding Balance Adjustments							
Add back Depreciation		1,256,950	1,256,950	1,292,436	35,486	3%	
Adjust (Profit)/Loss on Asset Disposal	6	(14,160)	(14,160)	(41,319)	(27,159)	192%	
Adjust Fair Value to financial assets		0	0	(864)	(864)		
Adjust Provisions and Accruals		5,400	5,400	5,119	(281)	(5%)	
NET CASH FROM OPERATING ACTIVITIES		844,127	844,127	1,119,905	276,642		
Investing Activities							
Grants, Subsidies and Contributions	8	516,215	516,215	517,498	1,283	0%	
Proceeds from Disposal of Assets	6	95,000	95,000	121,571	26,571	28%	▲
Capital Acquisitions	6	(2,123,864)	(2,123,864)	(1,886,042)	237,822	(11%)	
NET CASH FROM INVESTING ACTIVITIES		(1,512,649)	(1,512,649)	(1,246,973)	265,676		
Financing							
Self-Supporting Loan Principal		15,475	15,475	15,475	(0)	(0%)	
Transfer from Reserves	3	497,232	497,232	312,641	(184,591)	(37%)	
Repayment of Debentures		(112,942)	(112,942)	(112,941)	1	0%	
Transfer to Reserves	3	(125,835)	(125,835)	(118,732)	7,103	6%	▲
NET CASH FROM FINANCING ACTIVITIES		273,930	273,930	96,442	(177,488)		
NET OPERATIONS, CAPITAL, FINANCING		(394,592)	(394,592)	(30,626)	364,830		
CLOSING FUNDING SURPLUS (DEFICIT)	1(b)	0	0	392,035	392,899		

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer Note 2 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2019/20 year is \$5,000 or 5% whichever is the greater.

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

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non current based on Council's intentions to release for sale.

EMPLOYEE BENEFITS

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave
(Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the Shire has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Shire expects to pay and includes related on-costs.

(ii) *Annual Leave and Long Service Leave (Long-term Benefits)*

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

PROVISIONS

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

INVENTORIES

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.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2020

OPERATING ACTIVITIES
NOTE 1(b)
ADJUSTED NET CURRENT ASSETS

	Note	Year to Date Actual 30 Jun 2020	This Time Last Year 30 June 2019	This Years Opening 1 July 2019	Last Years Closing 30 June 2019
		\$	\$	\$	\$
Current Assets					
Cash Unrestricted	3	872,478	549,747	549,747	549,747
Cash Restricted	3	764,857	958,766	958,766	958,766
Receivables - Rates	4	4,447	25,269	25,269	25,269
Receivables -Other	4	78,602	89,005	89,005	89,005
Accrued Revenue		3,608	186,643	186,643	186,643
Loans Receivable - clubs	7	0	0	0	0
Inventories		27,565	8,384	8,384	8,384
		1,751,557	1,817,814	1,817,814	1,817,814
Less: Current Liabilities					
Payables		(165,241)	(126,179)	(126,179)	(126,179)
Contract Liabilities	8	(48,870)	0	(12,435)	0
Provisions		(405,710)	(325,681)	(325,681)	(325,681)
Long Term Borrowings	7	0	0	0	0
		(619,821)	(451,860)	(464,295)	(451,860)
Adjustments and exclusions permitted by FM Reg 32					
Less: Cash Reserves	3	(764,857)	(958,766)	(958,766)	(958,766)
Less: Loans Receivables	7	0	0	0	0
Add: Leave Entitlements Cash Backed		20,592	15,473	15,473	15,473
Add: Movement in provisions between current		4,564	0	0	0
Add: Long Term Borrowings	7	0	0	0	0
Adjusted Net Current Assets		392,035	422,661	410,226	422,661

SIGNIFICANT ACCOUNTING POLICIES

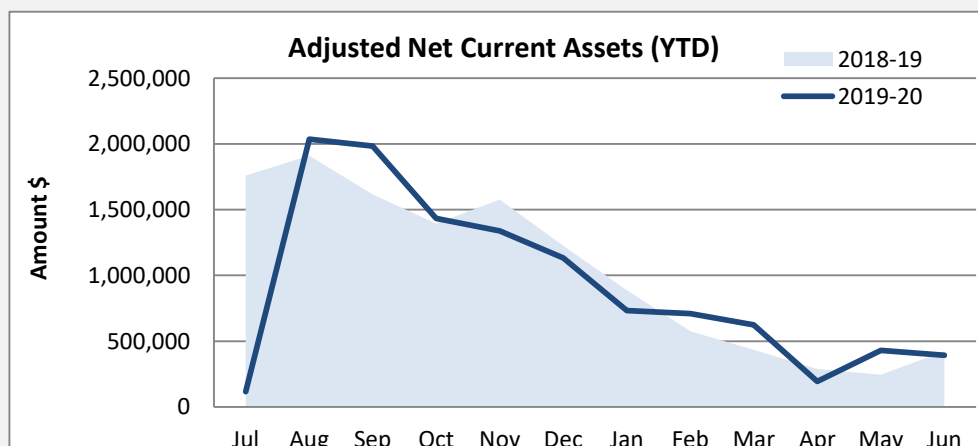
Please see Note 1 (a) for information on significant accounting policies relating to Net Current Assets.

KEY INFORMATION

The amount of the adjusted net current assets at the end of the period represents the actual surplus (or deficit if the figure is negative) as presented on the Rate Setting statement.

**This Year YTD
Surplus (Deficit)
\$392,035**

**Last Year YTD
Surplus(Deficit)
\$422,661**



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2020**

**NOTE 2
EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.

The material variance adopted by Council for the 2019/20 year is \$5,000 or 5% whichever is the greater.

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
Operating Revenues	\$	%			
Governance	2,282	456%			
General Purpose Funding - Rates	16	0%			
General Purpose Funding - Other	274,024	90%	▲	Permanent	\$291,933 - One half of 20/21 Federal Assistance Grant received in advance
			▼	Permanent	\$13,367 -Interest earned on investments did not meet budget expectations due to low interest rates.
Law, Order and Public Safety	(2,034)	(3%)	▼	Permanent	ESL Maintenance Grant less than what was expected.
Health	(100)	(25%)			
Education and Welfare	(9,195)	(3%)			
Housing	(5,530)	(2%)			
Community Amenities	(10,852)	(5%)	▼	Permanent	Revenue for disposing of waste at transfer station less than budget expectations.
Recreation and Culture	(1,784)	(4%)			
Transport	20,353	19%	▲	Permanent	Profit on disposal of Loader higher than expected.
			▼	Permanent	\$5944 variance in storm damage funding accrual to actual.
Economic Services	44,374	43%	▲	Permanent	Water Sales unusually high due to usage by Main Roads for Bridge works.
Other Property and Services	28,387	29%	▲	Permanent	Insurance claim reimbursements for stolen plant.
Operating Expense					
Governance	3,554	2%			
General Purpose Funding	1,245	1%			
Law, Order and Public Safety	(277)	(0%)			
Health	4,357	7%	▲	Permanent	Mosquito control under budget.
Education and Welfare	16,968	5%	▲	Permanent	Savings in expected Family Day Care running costs.
Housing	(8,353)	(5%)	▼	Permanent	Extra expenditure in Community Housing.
Community Amenities	46,054	15%	▲	Permanent	Expenditure for Waste Collection below budget expectation due to delay in new Waste Contract starting.
Recreation and Culture	(58,776)	(8%)	▼	Permanent	Additional mulching required for the Lions Park and completion of landscaping for Industrial Land Marjidin Way.
Transport	80,522	5%	▲	Permanent	Wages allocation for Rural Road Maintenance spent in Recreation and Culture and Capital Road Projects.
Economic Services	(8,820)	(6%)	▼	Permanent	Standpipe water charge higher than budget estimate and additional expenditure for installation of phone line at 6 Marjidin way as approved by Council (Res 116/20)
Other Property and Services	(147,818)	(142%)	▼	Permanent	\$62,000 - combination of Works and Plant overheads under allocated across programs due to the carry over of Capital Works Projects.
			▼	Permanent	\$20,000 - private works costs over. Revenue is also above budget expectations.
			▼	Permanent	\$30,000 - stolen items. See insurance reimbursement.
Investing Activities					
Grants, Subsidies and Contributions	1,283	0%			
Proceeds from Disposal of Assets	26,571	28%	▲	Permanent	Trade-in of Toyota Prado, Isuzu DMAX and Loader much higher than budget expectations.
Capital Expenses	237,822	(11%)	▲	Timing	Postpone Grandstand Refurbishment - \$35,000
			▲	Permanent	Lions Park Signage under review - \$30,000
			▲	Timing	Road Projects carry over - \$109,000
			▲	Permanent	Saving on Transfer Station - \$24,000

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2020**

**OPERATING ACTIVITIES
NOTE 3
CASH AND INVESTMENTS**

CASH AND INVESTMENTS

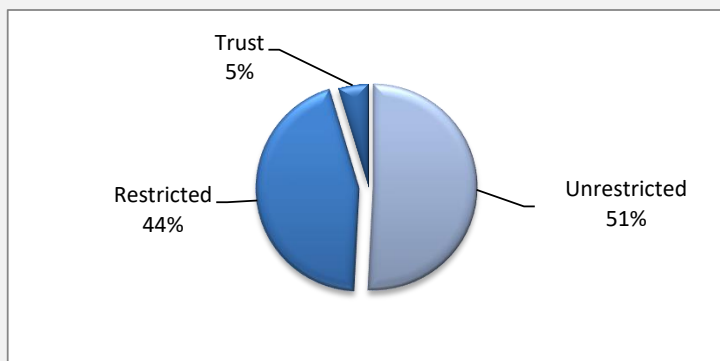
	Unrestricted	Restricted	Trust	Total YTD Actual	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
Cash on Hand							
Petty Cash & Floats	600			600		0.00%	On Hand
Cash Deposits							
Municipal Bank Account	468,583			468,583	ANZ	0.00%	At Call
Municipal Cash Investment	100,027			100,027	ANZ	0.10%	At Call
Trust Bank Account			80,008	80,008	ANZ	0.00%	At Call
Term Deposits							
Reserves		764,857		764,857	ANZ	0.10%	At Call
Treasury				0			
Overnight Cash Deposit	303,267		0	303,267	Treasury	0.20%	Overnight
Total	872,478	764,857	80,008	1,717,342			

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and 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 reported as short term borrowings in current liabilities in the statement of financial position.

KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and 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 reported as short term borrowings in current liabilities in the statement of financial position.



Total Cash	Unrestricted
\$1.72 M	\$.87 M

CASH BACKED RESERVES

Reserve Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Long Service Leave Reserve	15,473	400	119	5,000	5,000	0	0	20,873	20,592
Plant Reserve	216,013	5,500	3,103	40,000	40,000	(160,000)	(80,000)	101,513	179,116
Building Reserve	446,758	6,800	4,623	40,000	40,000	(240,000)	(200,000)	253,558	291,381
Joint Venture Housing Reserve	94,194	1,500	934	10,000	10,000		0	105,694	105,128
Recreation Facilities Reserve	121,445	2,500	1,380	0	0	(35,000)	0	88,945	122,825
Art Acquisition Reserve	11,651	300	132	0	0	(8,000)	(3,000)	3,951	8,783
Refuse Site Reserve	53,232	1,000	605	0	0	(54,232)	(29,641)	0	24,196
Community Chest Reserve	0	100	0	12,735	12,835	0	0	12,835	12,835
Total	958,766	18,100	10,897	107,735	107,835	(497,232)	(312,641)	587,369	764,857

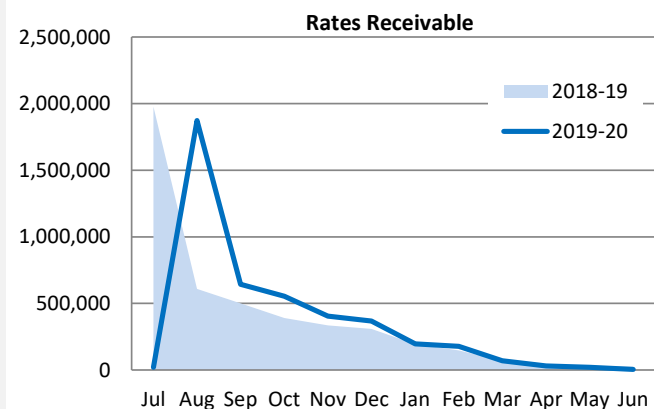
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2020**

**OPERATING ACTIVITIES
NOTE 4
RECEIVABLES**

Receivables - Rates Receivable	30 Jun 2020	30 June 2019
	\$	\$
Opening Arrears Previous Years	25,034	26,607
Rates - Levied this year	1,889,254	1,816,428
Rubbish - Levied this year	155,506	107,488
ESL - Levied this year	57,547	56,011
Less Collections to date	(2,122,893)	(1,981,500)
Equals Current Outstanding	4,447	25,034
Net Rates Collectable	4,447	25,034
% Collected	99.79%	98.75%

KEY INFORMATION

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



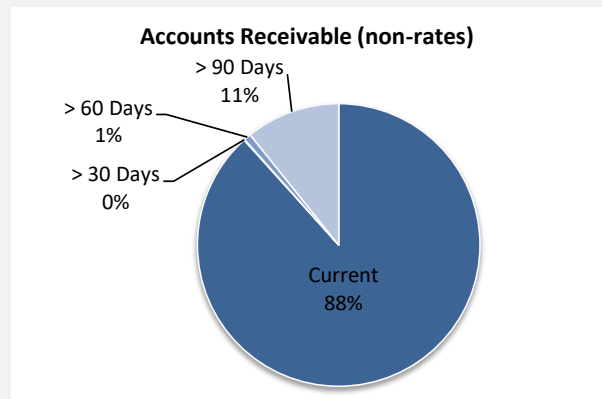
Collected	Rates Due
100%	\$4,447

Receivables - General	Current	> 30 Days	> 60 Days	> 90 Days
	\$	\$	\$	\$
Receivables - General	69,422	61	646	8,473
Percentage	88.32%	0.08%	0.82%	10.78%
Total Receivables General Outstanding	78,602			

Amounts shown above include GST (where applicable)

SIGNIFICANT ACCOUNTING POLICIES

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.



Debtors Due
\$78,602
Over 30 Days
11.68%
Over 90 Days
10.78%

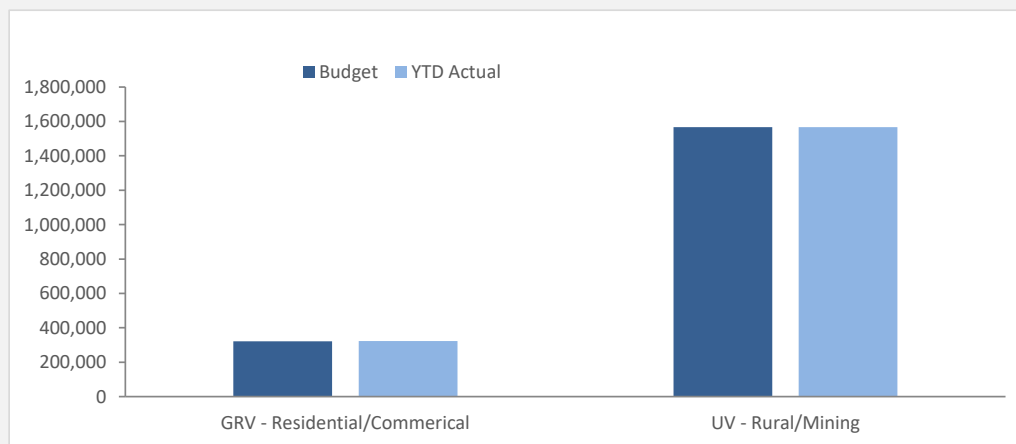
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2020**

**OPERATING ACTIVITIES
NOTE 5
RATE REVENUE**

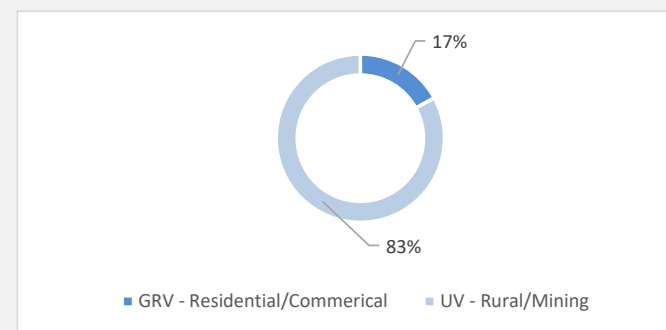
General Rate Revenue	Budget						YTD Actual				
	Rate in	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE	\$			\$	\$	\$	\$	\$	\$	\$	\$
General Rate											
GRV - Residential/Commerical	0.073256	166	2,841,050	208,124	0	0	208,124	209,003	279	0	209,282
UV - Rural/Mining	0.007011	240	212,240,000	1,488,015	0	0	1,488,015	1,486,736	(281)	0	1,486,455
Minimum Payment	Minimum \$										
GRV - Residential/Commercial	720	158	725,595	113,760	0	0	113,760	113,040	0	0	113,040
UV - Rural/Mining	925	86	7,683,100	79,550	0	0	79,550	80,475		0	80,475
Sub-Totals		650	223,489,745	1,889,449	0	0	1,889,449	1,889,254	(2)	0	1,889,252
Amount from General Rates							1,889,449				1,889,252
Ex-Gratia Rates							34,652				34,329
Total General Rates							1,924,101				1,923,581

SIGNIFICANT ACCOUNTING POLICIES

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.



General Rates		
Budget	YTD Actual	%
\$1.89 M	\$1.89 M	100%



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2020**

**INVESTING ACTIVITIES
NOTE 6
CAPITAL DETAILS**

Capital Acquisitions	Annual Budget	YTD Budget	YTD Actual Total	YTD Budget Variance
	\$	\$	\$	\$
Land & Buildings	303,420	303,420	240,064	63,356
Plant & Equipment	510,000	510,000	495,364	14,636
Furniture & Equipment	0	0	0	0
Infrastructure - Roads	1,146,599	1,146,599	1,036,770	109,829
Parks, Gardens, Recreation Facilities	163,845	163,845	113,844	50,001
Capital Expenditure Totals	2,123,864	2,123,864	1,886,042	237,822

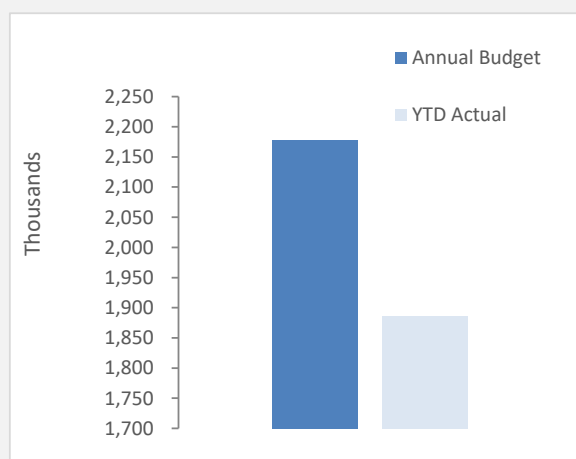
Capital Acquisitions Funded By:

	\$	\$	\$	\$
Capital grants and contributions	525,415	513,663	517,498	3,835
Borrowings	0	0	0	0
Other (Disposals & C/Fwd)	95,000	95,000	121,571	26,571
Cash Backed Reserves				0
Plant Replacement Reserve	160,000	160,000	80,000	80,000
Building Reserve	240,000	240,000	200,000	40,000
Recreation Facilities Reserve	35,000	35,000	0	35,000
Refuse Site Reserve	54,232	54,232	29,641	24,591
Contribution - operations	1,068,449	1,080,201	937,332	(142,869)
Capital Funding Total	2,178,096	2,178,096	1,886,042	67,128

SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$2.12 M	\$1.89 M	89%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$.53 M	\$.52 M	98%

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2020

INVESTING ACTIVITIES
NOTE 6
CAPITAL DETAILS (Continued)

CAPITAL DISPOSALS

Asset Description	Budget			YTD Actual		
	Net Book Value	Proceeds	Profit / (Loss)	Net Book Value	Proceeds	Profit / (Loss)
	\$		\$			
Toyota Prado - 16WL	24,629	32,000	7,371	21,698	35,742	14,044
Isuzu DMAX - WL5802	12,712	8,000	(4,712)	18,217	16,420	(1,797)
Holden Rodeo - WL826	3,500	3,000	(500)	3,362	2,309	(1,053)
Case Front End Loader - WL5639	37,500	50,000	12,500	31,844	65,000	33,156
Kubota Generator (Theft)	0	0	0	2,648	0	(2,648)
Pool Equipment	0	0	0	30	0	(30)
Toro Ride On Mower - WL5302	2,499	2,000	(499)	2,453	2,100	(353)
	80,840	95,000	14,160	80,252	121,571	41,319

CAPITAL ACQUISITIONS

% of Completion	Infrastructure Assets	Annual Budget	YTD Budget	YTD Actual	Variance (Under)/Over
100%	Refurbishment - 1 x Single Person Unit - New Street	31,117	31,117	30,748	369
100%	Upgrade Drainage - Single Person Units - New Street	11,119	11,119	5,380	5,739
-	Building Refurbishment	11,116	11,116	0	11,116
100%	Land Acquisition MRWA Albany Hwy	200,000	200,000	200,000	0
10%	Mens Shed	15,068	15,068	3,936	11,132
-	Recreation Ground Grandstand Refurbishment	35,000	35,000	0	35,000
	Land & Buildings Total	303,420	303,420	240,064	63,356
100%	Ride on Mower	12,000	12,000	12,040	(40)
100%	CEO Vehicle - 16WL	55,000	55,000	43,924	11,076
100%	FDC Vehicle	34,000	34,000	33,409	591
100%	Light Vehicle - WL5802	33,000	33,000	36,784	(3,784)
100%	Semi Watercart	60,000	60,000	80,000	(20,000)
100%	Front End Loader	280,000	280,000	241,000	39,000
100%	Kubota Generator (Insurance replacement)	0	0	17,080	(17,080)
100%	Minor Plant	10,000	10,000	7,000	3,000
100%	Utility - WL826	26,000	26,000	24,127	1,873
	Plant & Equipment Total	510,000	510,000	495,364	14,636
100%	PROJECT GRANT - Williams Darkan Rd - Reseal	202,350	202,350	180,077	22,273
100%	PROJECT GRANT - Pingelly Road - Seal	207,451	207,451	236,932	(29,481)
100%	RTR - York Williams Road - Reseal	70,000	70,000	73,490	(3,490)
100%	RTR - Clayton Road - Seal Widening	75,000	75,000	95,271	(20,271)
100%	RTR - Wangeling Gully Rd - Gravel Sheeting	51,112	51,112	49,013	2,099
-	COUNCIL FUNDED - Zilko Road - Widening of Culverts	26,000	26,000	0	26,000
100%	COUNCIL FUNDED - Zilko Road - Gravel Sheeting	45,000	45,000	69,856	(24,856)
-	COUNCIL FUNDED - Marradong Rd (Pavement Repairs)	52,055	52,055	0	52,055
10%	COUNCIL FUNDED - Carne/Narrakine Rd (Pavement Repairs)	22,050	22,050	8,049	14,001
100%	COUNCIL FUNDED - Lavender/Forrest/Stan Gillett (Seal)	89,895	89,895	107,637	(17,742)
100%	COUNCIL FUNDED - Rural Roads - Gravel Sheeting	98,347	98,347	50,681	47,666
100%	COUNCIL FUNDED - Townsite Drainage	50,027	50,027	19,585	30,442
90%	CARPARK - Lions Park	95,000	95,000	78,360	16,640
100%	FOOTPATH - Albany Hwy/Piesse Street	62,312	62,312	67,819	(5,507)
	Roads Total	1,146,599	1,146,599	1,036,770	109,829
100%	Commissioning Transfer Station	54,441	54,441	29,641	24,800
100%	Oval/Trotting Track Fencing	34,404	34,404	39,397	(4,993)
100%	Swimming Pool - Refurb Basins	20,000	20,000	18,182	1,818
100%	Standpipe Water Metre System	25,000	25,000	26,624	(1,624)
-	Lions Park Development - Signage	30,000	30,000	0	30,000
	Infrastructure - Other Total	163,845	163,845	113,844	50,001
	Capital Expenditure Total	2,123,864	2,123,864	1,886,042	237,822

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2020**

**FINANCING ACTIVITIES
NOTE 7
BORROWINGS**

Information on Borrowings Particulars	Principal 30 June 19	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual	Annual Budget	Actual	Annual Budget	Actual	Annual Budget	Actual	Annual Budget
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance									
Loan #68 IT Equipment	3,884	0	0	3,884	3,884	0	0	35	63
Transport									
Loan #67 Grader	100,168	0	0	39,051	39,051	61,117	61,117	2,887	3,095
Other Property and Services									
Loan #65 Industrial Land	196,079	0	0	11,307	11,307	184,772	184,772	12,165	12,313
Loan #66 Industrial Land	152,383	0	0	11,837	11,837	140,546	140,546	6,105	6,232
Loan #70 Industrial Shed	224,847	0	0	31,387	31,387	193,460	193,460	6,356	6,635
	<u>677,362</u>	<u>0</u>	<u>0</u>	<u>97,466</u>	<u>97,466</u>	<u>579,896</u>	<u>579,896</u>	<u>27,547</u>	<u>28,338</u>
Self supporting loans									
Recreation and Culture									
Loan #69 Williams Bowling Club	138,464	0	0	15,475	15,475	122,989	122,989	4,018	4,241
	<u>138,464</u>	<u>0</u>	<u>0</u>	<u>15,475</u>	<u>15,475</u>	<u>122,989</u>	<u>122,989</u>	<u>4,018</u>	<u>4,241</u>
Total	<u>815,826</u>	<u>0</u>	<u>0</u>	<u>112,941</u>	<u>112,941</u>	<u>702,885</u>	<u>702,885</u>	<u>31,565</u>	<u>32,579</u>

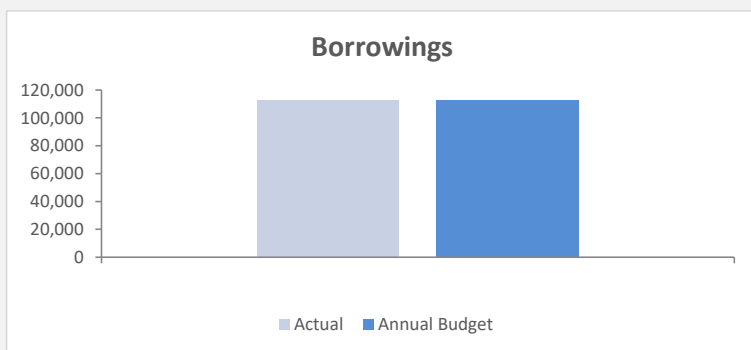
All debenture repayments were financed by general purpose revenue.

SIGNIFICANT ACCOUNTING POLICIES

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

KEY INFORMATION

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.



Principal Repayments
\$112,941

Interest Earned
\$14,463

Interest Expense
\$31,565

Reserves Bal
\$764,857

Loans Due
\$702,885

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2020

NOTE 8
GRANTS & CONTRIBUTIONS

Program/Details	Unspent Grants, Subsidies and Contributions Liability				2019-20 Budget	Variations Additions (Deletions)	Operating	Non Operating	YTD Revenue	Not Received
	Liability 1-Jul	Increase Liability	Decrease (as Revenue)	Current Liability 30-Jun						
GENERAL PURPOSE FUNDING					\$	\$	\$	\$	\$	\$
Equalisation Grant	0	0	0	0	87,342	137,459	224,801	0	224,801	0
Local Road Grant	0	0	0	0	171,153	148,409	319,562	0	319,562	0
LAW, ORDER, PUBLIC SAFETY										
ESL Administration Grant	0	0	0	0	4,000	0	4,000	0	4,000	0
ESL Maintenance Grant	0	0	0	0	36,248	(11,114)	25,134	0	25,134	0
(MAF RfR) 2019-20 Round 1	0	50,000	(35,330)	14,670	0	50,000	50,000	0	35,330	14,670
EDUCATION & WELFARE										
Federal Sustainability Grant	0	0	0	0	44,000	0	44,000	0	44,000	0
Strong Communities Grant - Mensed	0	9,200	0	9,200	0	9,200	9,200	0	0	9,200
HOUSING										
NRAS - Contribution	0	0	0	0	55,572	389	55,961	0	55,961	0
COMMUNITY AMENITIES										
PHCC - Contribution to NRM Officer	0	0	0	0	5,000	0	5,000	0	5,000	0
Feral Pig Funding	0	0	0	0	3,373	(3,373)	0	0	0	0
RECREATION AND CULTURE										
Trotting Track - Fencing	0	0	0	0	12,000	3,835	0	15,835	15,835	0
TRANSPORT										
Direct Grant	0	0	0	0	74,631	0	74,631	0	74,631	0
Road Project Grant	0	109,280	(109,280)	0	276,933	0	0	276,933	273,200	3,733
Country Pathways Grant	0	0	0	0	31,170	0	0	31,170	31,170	0
Roads to Recovery	0	0	0	0	196,112	0	0	196,112	196,112	0
Street Lighting Subsidy	0	0	0	0	5,700	0	5,700	0	5,634	66
TOTALS	0	168,480	(144,610)	23,870	1,003,234	334,805	817,989	520,050	1,310,370	27,669

KEY INFORMATION

Operating	Annual Budget	YTD Actual	% Received
	\$.48 M	\$.75 M	99%
Non- Operating	Annual Budget	YTD Actual	% Received
	\$.52 M	\$.52 M	99%

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2020**

**NOTE 9
TRUST FUND**

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance	Amount	Amount	Closing Balance
	1 Jul 19	Received	Paid	30 Jun 2020
	\$	\$	\$	\$
Nomination Deposits	0	640	(640)	0
Housing Bonds	1,000	1,308	(2,308)	0
Building Retention	19,369	0	(19,369)	0
Subdivision Bond	0	0	0	0
Sale of Land for rates	60,007	0	0	60,007
Public Open Space Contributions	20,000	0	0	20,000
Bonds	0	50	(50)	0
	100,376	1,998	(22,367)	80,007

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2020**

**NOTE 10
BUDGET AMENDMENTS**

Amendments to original budget since budget adoption. Surplus/(Deficit)

GL Code	Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
				\$	\$	\$	\$
	Budget Adoption		Opening Surplus				0
E116010	Local Art Acquisition (Mural - Quindanning Hall)	Res 44/20	Operating Expenses			(3,000)	(3,000)
A01115	Art Acquisition Reserve (Mural - Quindanning Hall)	Res 44/20	Cashback Reserves		3,000		0
I051015	Grants & Contributions (MAF RFR) 2019-20 Round 1)	Res 123/20	Operating Revenue		25,000		25,000
E122025	Council Mtce - Projects (Mitigation Activities x 3)	Res 123/20	Operating Expenses			(25,000)	0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
							0
				0	28,000	(28,000)	

8.3.3 Adoption of the 2020/2021 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	Cara Ryan & Geoff McKeown 16 July 2020
Attachments	2020-2021 Draft Budget 2020-2021 Fees & Charges

Background

The draft 2020/21 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 presentations made to Councillors at the Budget Briefing Meeting held on the 17 June 2020.

The draft 2020/21 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 **3%** rate in the dollar increase on **GRV** rated properties and reducing the rate in the dollar by **3%** for **UV** rated properties. The valuation for **UV** properties for 2020/2021 includes an average increase of **5.92%**, which then reflects in the overall rate income for these properties. The minimum rates are proposed to increase from \$720 to **\$742** for **GRV** rated properties and \$925 to **\$953** for **UV** rated properties. The overall increase to the total rates revenue will be **3.10%**, which is in line with the Long Term Financial Plan and contained in the 2020/24 Corporate Business Plan.
- Fees and charges in general have been increased by **2%**, with the exception of Childcare and Family Day Care fees where no increase has been applied. 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 no increase proposed for household and general commercial waste charges and charges for depositing refuse at the Shire of Williams Refuse Site. These are itemised separately within the fees and charges schedule and are in line with the forward financial plans.
- A capital works programme totalling **\$2,058,672** 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 **\$1,138,334** is in line with Council's strategy to increase the investment in road and associated assets. A one-off grant of **\$232,929** will be received from the Federal Government under the Local Road and Community Infrastructure Programme, to assist with additional infrastructure investment.
- An estimated surplus of **\$392,035** is anticipated to be brought forward from 30 June 2020. However, this is unaudited and may change. Any change will be addressed as part of a future budget review.
- Principal additional grant funding for the year is estimated from:
 - Roads to Recovery - \$196,112

- Road Project Grant - \$282,327
- Local Road and Community Investment Grant - \$232,929

Consultation

While no specific community consultation has occurred on the draft 2020/21 Budget, the Community has been involved in extensive consultation with the development of the Strategic Community Plan 2017-2032. 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 2020/21 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. The draft 2020/21 Budget gives consideration to the consequences of the COVID-19 pandemic and in accordance with the Ministerial Order 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 2020/21 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.

TRIPLE BOTTOM LINE ASSESSMENT

Economic Implications

The draft 2020/21 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 2020/21 Budget delivers social outcomes identified in various planning and community supporting strategies that have previously been adopted by the Council.

Environmental Implications

The draft 2020/21 Budget supports key environmental strategies and initiatives adopted by the Council.

Comment

The draft 2020/21 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 2020/2021

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 2020/21 financial year which includes the following:

- Statement of Comprehensive Income by Nature and Type on page (2) showing a net result for that year of **\$263,689**
- Statement of Comprehensive Income by Program on page (4) showing a net result for that year of **\$263,689**
- Statement of Cash Flows on page (6)
- Rate Setting Statement on page (7) showing an amount required to be raised from rates of **\$1,948,705**
- Notes to and Forming Part of the Budget on pages (8 to 25)
- Capital Income and Expenditure (26)

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*

- Residential (GRV) **7.5454 cents in the dollar**
- Commercial / Industrial (GRV) **7.5454 cents in the dollar**
- Rural/Mining (UV) **0.6797 cents in the dollar**

3. Minimum Rates

- Residential (GRV) **\$742**
- Commercial / Industrial (GRV) **\$742**
- Rural/Mining (UV) **\$953**

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 **11th September 2020**
- 2nd quarterly instalment due date **13th November 2020**
- 3rd quarterly instalment due date **15th January 2021**
- 4th and final quarterly instalment due date **19th March 2021**

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 **8%** 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 2020/2021

Pursuant to section 6.16 of the *Local Government Act 1995*, Council adopts the Fees and Charges included at APPENDIX 2 and forming part of the draft 2020/2021 Budget.

Voting Requirements

Absolute Majority

Officer’s Recommendation

PART D – OTHER STATUTORY FEES FOR 2020/2021

1. Pursuant to section 53 of the *Cemeteries Act 1986* Council adopts the Fees and Charges for the Williams Cemetery and Marling Cemetery included at APPENDIX 2 and forming part of the draft 2020/2021 Budget.

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

Residential Premises (including recycling)

- 240ltr bin per weekly collection **\$443.50pa**

Commercial Premises

- Privately Owned Bulk Recycling Bin collection (3.0m3) **\$1,025.00pa**
- Privately Owned Bulk Recycling Bin collection (4.5m3) **\$1,370.00pa**
- 240ltr bin per service Commercial General Waste (no recycling) **\$329.50pa**

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:

Refuse Site Charges (Refuse site opens 9am 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 cubic metre)	\$32.00	Y	GST	I101111
General Household Waste	1 x 240L Bin	\$16.00	Y	GST	I101111
Furniture and E-waste	per item	\$12.00	Y	GST	I101112
Uncontaminated Garden Waste - Ute or trailer		\$14.00	Y	GST	I101111
Uncontaminated Garden Waste - Truck 3 tonnes or more		\$21.00	Y	GST	I101111
Vehicle Body - Car belonging to ratepayer		\$70.00	Y	GST	I101111
Vehicle Body - Car by non ratepayer		\$410.00	Y	GST	I101111
Vehicle Body - Truck belonging to ratepayer		\$135.00	Y	GST	I101111
Vehicle Body - Truck by non ratepayer		\$815.00	Y	GST	I101111
Tyres - Small (car etc.)	each	\$12.00	Y	GST	I101111
Tyres - Small truck	each	\$15.00	Y	GST	I101111
Tyres - Large truck or tractor	each	\$24.00	Y	GST	I101111
Animal Carcasses - Small animals (dogs, cats, sheep)	each	\$15.00	Y	GST	I101111
Animals Carcasses - Large animals (horses, cattle)	each	\$32.00	Y	GST	I101111
Building rubble	per m ³	\$36.00	Y	GST	I101111
Rural Household Pass (unlimited household waste)		\$310.00	Y	GST	I101111
Scrap metal and batteries from ratepayer		FREE	Y	GST	I101111
New/Replacement Bins		\$105.00	Y	GST	I101111

Kerbside Rubbish Collection		\$	GST	GST	Charge
240lt General Waste & 240lt Recycling pickup		\$443.50	N	OOS	I101105
Commercial Bulk Recycling Bin - 3.0m3		\$1,025.00	N	OOS	I101107
Commercial Bulk Recycling Bin - 4.5m3		\$1,370.00	N	OOS	I101107
Commercial General Waste 240lt (No Recycling)		\$329.50	N	OOS	I101107

Voting Requirements

Absolute Majority

Officer's Recommendation

PART F – MATERIAL VARIANCE REPORTING FOR 2020/2021

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 2020/2021 for reporting material variances shall be 5% or \$5,000, whichever is the greater.



SHIRE OF WILLIAMS

BUDGET FOR THE YEAR ENDED 30 JUNE 2021

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, economy and environment.

SHIRE OF WILLIAMS
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	1,985,431	1,924,117	1,924,101
Operating grants, subsidies and contributions	9(a)	445,698	794,053	487,019
Fees and charges	8	851,142	854,632	850,629
Service charges		0	0	0
Interest earnings	11(a)	17,579	30,630	41,600
Other revenue	11(b)	59,100	79,163	42,500
		<u>3,358,950</u>	<u>3,682,595</u>	<u>3,345,849</u>
Expenses				
Employee costs		(1,638,795)	(1,598,262)	(1,612,023)
Materials and contracts		(625,034)	(593,294)	(543,354)
Utility charges		(201,800)	(202,921)	(188,750)
Depreciation on non-current assets	5	(1,267,984)	(1,292,436)	(1,256,950)
Interest expenses	11(d)	(28,490)	(31,566)	(32,579)
Insurance expenses		(122,976)	(114,472)	(112,166)
Other expenditure		(15,750)	(27,294)	(15,250)
		<u>(3,900,829)</u>	<u>(3,860,245)</u>	<u>(3,761,072)</u>
Subtotal		(541,879)	(177,650)	(415,223)
Non-operating grants, subsidies and contributions	9(b)	805,568	517,499	516,215
Profit on asset disposals	4(b)	0	47,200	19,871
Loss on asset disposals	4(b)	0	(5,882)	(5,711)
Fair value adjustments to financial assets at fair value through profit or loss		0	864	0
		<u>805,568</u>	<u>559,681</u>	<u>530,375</u>
Net result		263,689	382,031	115,152
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		263,689	382,031	115,152

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

SHIRE OF WILLIAMS

FOR THE YEAR ENDED 30 JUNE 2021

BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations. The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 13 to the budget.

2019/20 ACTUAL BALANCES

Balances shown in this budget as 2019/20 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2020 the following new accounting policies are to be adopted and may impact the preparation of the budget:

- AASB 1059 Service Concession Arrangements: Grantors
- AASB 2018-7 Amendments to Australian Accounting Standards - Materiality

AASB 1059 is not expected to impact the annual budget. Specific impacts of AASB 2018-7 have not been identified.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

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

SERVICE CHARGES

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

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

PROFIT ON ASSET DISPOSAL

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

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

SHIRE OF WILLIAMS
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
Revenue	1,8,9(a),11(a),11(b)	\$	\$	\$
Governance		501	1,918	501
General purpose funding		2,228,002	2,504,236	2,230,196
Law, order, public safety		30,905	67,214	44,248
Health		400	300	400
Education and welfare		332,801	273,834	283,029
Housing		243,611	242,274	247,804
Community amenities		187,183	192,325	203,177
Recreation and culture		44,473	42,773	44,557
Transport		111,690	96,577	96,881
Economic services		115,154	147,200	102,826
Other property and services		64,230	113,944	92,230
		3,358,950	3,682,595	3,345,849
Expenses excluding finance costs	4(a),5,11(c),(e)			
Governance		(185,921)	(201,659)	(205,215)
General purpose funding		(90,051)	(83,005)	(84,250)
Law, order, public safety		(107,247)	(90,406)	(90,129)
Health		(61,302)	(55,314)	(59,671)
Education and welfare		(353,525)	(303,313)	(320,281)
Housing		(194,893)	(173,197)	(164,843)
Community amenities		(295,076)	(270,933)	(316,987)
Recreation and culture		(766,276)	(762,073)	(702,578)
Transport		(1,555,088)	(1,511,826)	(1,564,806)
Economic services		(165,564)	(137,113)	(127,886)
Other property and services		(97,396)	(239,840)	(91,847)
		(3,872,339)	(3,828,679)	(3,728,493)
Finance costs	,6(a),11(d)			
Recreation and culture		(3,749)	(4,018)	(4,241)
Transport		(1,748)	(2,887)	(3,095)
Economic services		(11,412)	(12,461)	(12,867)
Other property and services		(11,581)	(12,200)	(12,376)
		(28,490)	(31,566)	(32,579)
Subtotal		(541,879)	(177,650)	(415,223)
Non-operating grants, subsidies and contributic	9(b)	805,568	517,499	516,215
Profit on disposal of assets	4(b)	0	47,200	19,871
(Loss) on disposal of assets	4(b)	0	(5,882)	(5,711)
Fair value adjustments to financial assets at fair value through profit or loss		0	864	0
		805,568	559,681	530,375
Net result		263,689	382,031	115,152
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		263,689	382,031	115,152

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

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE

ACTIVITIES

GOVERNANCE

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

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

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

To provide services to ensure a safer community.

Supervision and enforcement of local laws, fire prevention and suppression activities and animal control.

HEALTH

To provide an operational framework for good community health.

Health inspection and advisory services, analytical services, mosquito control, collection agent for Williams St John Ambulance subscriptions and assist with providing medical services.

EDUCATION AND WELFARE

To provide a framework that enables community needs in these areas are met.

Provision and maintenance of premises for the Williams Community Resource Centre and Willi Wagtails Childcare Centre. Provide all administration services for both the Childcare Centre and Family Day Care Provider.

HOUSING

To help ensure the availability of adequate housing for the community Community needs.

Management, administration and maintenance of Williams Community Homes, Sandalwood Court, Wandoo Cottages Jamtree Lane Units and New Street Units.

COMMUNITY AMENITIES

Provision of amenities required by the community.

Refuse management, protection of the environment, maintenance of cemeteries and public conveniences.

RECREATION AND CULTURE

To establish and manage efficiently all infrastructure and resources which will meet the recreational and cultural needs of the community.

Maintenance of halls, recreational facilities and reserves. Operation of Library and compilation and maintenance of local heritage register.

TRANSPORT

To provide effective and efficient transport services to the community.

Construction and maintenance of streets, roads, bridges and and drainage. Cleaning and lighting of streets, depot maintenance and on-line agent for Department of Transport.

ECONOMIC SERVICES

Promotion of Williams and improvement of economic wellbeing of the district and its inhabitants.

Tourism services, area promotion, implementation of building controls, provision of standpipe water, maintenance and management of Williams Stud Breeders pavilion.

OTHER PROPERTY AND SERVICES

Efficient utilisation of Council resources, plant repairs and operations, management of Williams Town Planning Scheme.

Provision of private works to public, maintenance of Council plant, approvals and monitoring of town planning activities.

SHIRE OF WILLIAMS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		1,980,431	1,942,311	1,929,101
Operating grants, subsidies and contributions		396,828	794,977	450,335
Fees and charges		851,142	854,632	850,629
Interest earnings		17,579	30,630	41,600
Goods and services tax		108,623	60,948	136,684
Other revenue		59,100	79,163	42,500
		3,413,703	3,762,661	3,450,849
Payments				
Employee costs		(1,667,552)	(1,583,616)	(1,624,226)
Materials and contracts		(399,772)	(283,760)	(342,407)
Utility charges		(201,800)	(202,921)	(228,750)
Interest expenses		(28,990)	(35,661)	(32,579)
Insurance expenses		(122,976)	(114,472)	(122,166)
Goods and services tax		(258,980)	(224,710)	(254,264)
Other expenditure		(15,750)	(27,294)	(15,250)
		(2,695,820)	(2,472,434)	(2,619,642)
Net cash provided by (used in) operating activities	3	717,883	1,290,227	831,207
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(785,302)	(735,428)	(813,420)
Payments for construction of infrastructure	4(a)	(1,273,370)	(1,150,614)	(1,310,444)
		720,553	700,534	516,215
Non-operating grants, subsidies and contributions				
Proceeds from sale of plant and equipment	4(b)	52,000	121,571	95,000
Proceeds on financial assets at amortised cost - self supporting loans	6(a)	15,966	15,475	15,475
Net cash provided by (used in) investing activities		(1,270,153)	(1,048,462)	(1,497,174)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(102,462)	(112,942)	(112,942)
Proceeds from new borrowings	6(b)	0	0	0
Net cash provided by (used in) financing activities		(102,462)	(112,942)	(112,942)
Net increase (decrease) in cash held		(654,732)	128,823	(778,909)
Cash at beginning of year		1,637,335	1,508,513	1,518,281
Cash and cash equivalents at the end of the year	3	982,603	1,637,335	739,372

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

SHIRE OF WILLIAMS
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)		392,035	422,661	394,592
		392,035	422,661	394,592
Revenue from operating activities (excluding rates)				
Governance		501	2,782	501
General purpose funding		279,297	614,448	340,747
Law, order, public safety		30,905	67,214	44,248
Health		400	300	400
Education and welfare		332,801	273,834	283,029
Housing		243,611	242,274	247,804
Community amenities		187,183	192,325	203,177
Recreation and culture		44,473	42,773	44,557
Transport		111,690	129,733	109,381
Economic services		115,154	147,200	102,826
Other property and services		64,230	127,988	99,601
		1,410,245	1,840,871	1,476,271
Expenditure from operating activities				
Governance		(185,921)	(201,659)	(205,215)
General purpose funding		(90,051)	(83,005)	(84,250)
Law, order, public safety		(107,247)	(90,406)	(90,129)
Health		(61,302)	(55,314)	(59,671)
Education and welfare		(353,525)	(303,313)	(320,281)
Housing		(194,893)	(173,197)	(164,843)
Community amenities		(295,076)	(270,933)	(316,987)
Recreation and culture		(770,025)	(769,093)	(707,318)
Transport		(1,556,836)	(1,517,593)	(1,573,113)
Economic services		(176,976)	(149,574)	(140,753)
Other property and services		(108,977)	(252,040)	(104,223)
		(3,900,829)	(3,866,127)	(3,766,783)
Non-cash amounts excluded from operating activities	2 (a)(i)	1,273,128	1,255,373	1,248,190
Amount attributable to operating activities		(825,421)	(347,222)	(647,730)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9(b)	805,568	517,499	516,215
Purchase property, plant and equipment	4(a)	(785,302)	(735,428)	(813,420)
Purchase and construction of infrastructure	4(a)	(1,273,370)	(1,150,614)	(1,310,444)
Proceeds from disposal of assets	4(b)	52,000	121,571	95,000
Proceeds from self supporting loans	6(a)	15,966	15,475	15,475
Amount attributable to investing activities		(1,185,138)	(1,231,497)	(1,497,174)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(102,462)	(112,942)	(112,942)
Transfers to cash backed reserves (restricted assets)	7(a)	(111,540)	(118,732)	(125,835)
Transfers from cash backed reserves (restricted assets)	7(a)	275,856	312,641	494,232
Amount attributable to financing activities		61,854	80,966	255,455
Budgeted deficiency before general rates		(1,948,705)	(1,497,753)	(1,889,449)
Estimated amount to be raised from general rates	1	1,948,705	1,889,788	1,889,449
Net current assets at end of financial year - surplus/(deficit)	2 (a)(iii)	0	392,035	0

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

SHIRE OF WILLIAMS
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FOR THE YEAR ENDED 30 JUNE 2021

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SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2020/21 Budgeted rate revenue	2020/21 Budgeted interim rates	2020/21 Budgeted back rates	2020/21 Budgeted total revenue	2019/20 Actual total revenue	2019/20 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate									
Gross rental valuations									
GRV Residential	0.075454	145	1,827,094	137,862	0	0	137,862	134,699	133,541
GRV Industrial/Commercial	0.075454	23	1,034,496	78,057	0	0	78,057	74,583	74,583
Unimproved valuations									
UV Rural/Mining	0.006797	240	225,098,000	1,529,991	0	0	1,529,991	1,486,991	1,488,015
Sub-Totals		408	227,959,590	1,745,910	0	0	1,745,910	1,696,273	1,696,139
Minimum									
Minimum payment									
\$									
Gross rental valuations									
GRV Residential	742	140	664,020	103,880	0	0	103,880	97,920	98,640
GRV Industrial/Commercial	742	19	58,825	14,098	0	0	14,098	15,120	15,120
Unimproved valuations									
UV Rural/Mining	953	89	7,885,851	84,817	0	0	84,817	80,475	79,550
Sub-Totals		248	8,608,696	202,795	0	0	202,795	193,515	193,310
		656	236,568,286	1,948,705	0	0	1,948,705	1,889,788	1,889,449
Total amount raised from general rates									
Specified area rates (Refer note 1(c))							1,948,705	1,889,788	1,889,449
Ex-gratia rates							0	0	0
Total rates							36,726	34,329	34,652
							1,985,431	1,924,117	1,924,101

All land (other than exempt land) in the Shire of Williams is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire of Williams.

The general rates detailed for the 2020/21 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of change 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/

SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single Full Payment	11/09/2020	0	0.0%	8.0%
Option two				
First Instalment	11/09/2020	0	3.0%	8.0%
Second Instalment	13/11/2020	10	3.0%	8.0%
Third Instalment	15/01/2021	10	3.0%	8.0%
Fourth Instalment	19/03/2021	10	3.0%	8.0%

	2020/21 Budget revenue	2019/20 Actual revenue	2019/20 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	4,000	3,877	4,000
Instalment plan interest earned	4,125	7,589	6,500
Unpaid rates and service charge interest earned	5,600	8,578	7,000
	13,725	20,043	17,500

SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

2 (a). NET CURRENT ASSETS

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.

(i) Operating activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.

Adjustments to operating activities

Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
	\$	\$	\$
Less: Profit on asset disposals	4(b) 0	(47,200)	(19,871)
Less: Fair value adjustments to financial assets at fair value through profit and loss	0	(864)	0
Less: Movement in employee liabilities associated with restricted cash	5,144	5,119	5,400
Add: Loss on disposal of assets	4(b) 0	5,882	5,711
Add: Depreciation on assets	5 1,267,984	1,292,436	1,256,950
Non cash amounts excluded from operating activities	1,273,128	1,255,373	1,248,190

(ii) 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.

Adjustments to net current assets

Less: Cash - restricted reserves	3 (600,542)	(764,858)	(590,369)
Less: Current assets not expected to be received at end of year			
- current portion of self supporting loans receivable	(16,473)	(15,966)	(15,475)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	64,884	102,462	102,491
- Employee benefit provisions	25,736	20,592	20,873
Add: Movement in provisions between current and non-current provisions	4,564	4,564	
Total adjustments to net current assets	(521,831)	(653,206)	(482,480)

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

(iii) Composition of estimated net current assets

Current assets

Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
	\$	\$	\$
Cash and cash equivalents- unrestricted	3 382,061	872,477	149,003
Cash and cash equivalents - restricted			
Cash backed reserves	3 600,542	764,858	590,369
Financial assets - unrestricted	16,473	15,966	15,475
Receivables	67,873	86,481	184,605
Inventories	12,464	27,564	7,050
	1,079,413	1,767,346	946,502
Less: current liabilities			
Trade and other payables	(176,181)	(214,256)	(55,851)
Contract liabilities	0	(48,870)	0
Long term borrowings	(64,884)	(102,462)	(102,491)
Provisions	(316,517)	(356,517)	(305,680)
	(557,582)	(722,105)	(464,022)
Net current assets	521,831	1,045,241	482,480
Less: Total adjustments to net current assets	2 (a)(ii) (521,831)	(653,206)	(482,480)
Closing funding surplus / (deficit)	0	392,035	0

SHIRE OF WILLIAMS

NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2021

2 (b). NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire'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 even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Shire's intentions to release for sale.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire of Williams 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.

CONTRACT ASSETS

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

PROVISIONS

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

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

INVENTORIES

General

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

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

Superannuation

The Shire of Williams contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Williams contributes are defined contribution plans.

LEASE LIABILITIES

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

TRADE AND OTHER RECEIVABLES

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

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

LAND HELD FOR RESALE

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

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

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

CONTRACT LIABILITIES

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

SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

3. RECONCILIATION OF CASH

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

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Cash at bank and on hand	982,603	1,637,335	739,372
	982,603	1,637,335	739,372
- Unrestricted cash and cash equivalents	382,061	872,477	149,003
- Restricted cash and cash equivalents	600,542	764,858	590,369
	982,603	1,637,335	739,372
The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents: and financial assets at amortised cost:			
Plant Replacement Reserve	111,263	179,117	101,513
Building Reserve	208,422	291,382	253,558
Recreation Fac Reserve	91,937	122,825	88,945
Art Acquisition Reserve	8,844	8,783	6,951
JV Housing Reserve	115,864	105,128	105,694
LSL Reserve	25,736	20,592	20,873
Refuse Site Reserve	24,365	24,196	0
Community Chest Reserve	14,111	12,835	12,835
	600,542	764,858	590,369
Reconciliation of net cash provided by operating activities to net result			
Net result	263,689	382,031	115,152
Adjustments to fair value of financial assets at fair value through profit and loss	0	(864)	0
Depreciation	5 1,267,984	1,292,436	1,256,950
(Profit)/loss on sale of asset	4(b) 0	(41,318)	(14,160)
(Increase)/decrease in receivables	18,608	214,231	43,495
(Increase)/decrease in inventories	15,100	(19,179)	2,100
Increase/(decrease) in payables	(38,075)	88,281	(36,115)
Increase/(decrease) in contract liabilities	(48,870)	48,870	(12,435)
Increase/(decrease) in employee provisions	(40,000)	26,273	(20,000)
Change in accounting policies transferred to retained surplus (refer to Note 15)	0	0	12,435
Non-operating grants, subsidies and contributions	(720,553)	(700,534)	(516,215)
Net cash from operating activities	717,883	1,290,227	831,207

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program						2020/21 Budget total	2019/20 Actual total	2019/20 Budget total
	Law, order, public safety	Education and welfare	Housing	Community amenities	Recreation and culture	Transport			
	\$	\$	\$	\$	\$	\$	\$	\$	
<i>Property, Plant and Equipment</i>									
Land - freehold land	0	0	0	0	0	0	200,000	200,000	
Buildings - non-specialised	0	0	0	0	0	0	0	0	
Buildings - specialised	0	40,000	55,686	0	125,115	0	220,802	40,064	
Furniture and equipment	0	0	0	0	0	0	0	0	
Plant and equipment	24,500	0	0	0	0	540,000	564,500	510,000	
	24,500	40,000	55,686	0	125,115	540,000	785,302	735,428	
<i>Infrastructure</i>									
Infrastructure - roads	0	0	0	0	0	1,108,206	1,108,206	949,366	
Infrastructure - footpaths	0	0	0	0	0	0	0	67,819	
Infrastructure - Drainage	0	0	0	0	0	30,128	30,128	19,585	
Infrastructure - Bridges	0	0	0	0	0	0	0	0	
Infrastructure - Parks and Gardens	0	0	0	15,939	119,098	0	135,037	113,844	
	0	0	0	15,939	119,098	1,138,334	1,273,370	1,150,614	
Total acquisitions	24,500	40,000	55,686	15,939	244,213	1,678,334	2,058,672	1,886,042	

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document at page 26.

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

4. FIXED ASSETS

(b) Disposals of Assets

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

	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss	2019/20 Actual Net Book Value	2019/20 Actual Sale Proceeds	2019/20 Actual Profit	2019/20 Actual Loss	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Recreation and culture	0	0	0	0	5,132	2,130	0	(3,002)	2,499	2,000	0	(499)
Transport	52,000	52,000	0	0	53,423	83,699	33,156	(2,880)	53,712	61,000	12,500	(5,212)
Other property and services	0	0	0	0	21,698	35,742	14,044	0	24,629	32,000	7,371	0
	52,000	52,000	0	0	80,253	121,571	47,200	(5,882)	80,840	95,000	19,871	(5,711)
By Class												
<i>Plant and Equipment</i>												
Holden Colorado Ute - WL19	22,000	22,000	0	0	0	0	0	0	0	0	0	0
Isuzu Giga Tip Truck - WL128	30,000	30,000	0	0	0	0	0	0	0	0	0	0
Toyota Prado - 16WL	0	0	0	0	21,698	35,742	14,044		24,629	32,000	7,371	
Isuzu DMAX - WL5802	0	0	0	0	18,217	16,420	0	(1,797)	12,712	8,000	0	(4,712)
Holden Rodeo - WL826	0	0	0	0	3,362	2,309	0	(1,053)	3,500	3,000	0	(500)
Case Front End Loader - WL5639	0	0	0	0	31,844	65,000	33,156		37,500	50,000	12,500	
Toro Ride On Mower - WL5302	0	0	0	0	2,649	2,100	0	(2,649)	2,499	2,000	0	(499)
Kubota Generator	0	0	0	0	2,453	0	0	(353)	0	0	0	0
Pool Equipment	0	0	0	0	30	0	0	(30)	0	0	0	0
	52,000	52,000	0	0	80,253	121,571	47,200	(5,882)	80,840	95,000	19,871	(5,711)

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

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

SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

5. ASSET DEPRECIATION

By Program

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

By Class

Buildings - non-specialised
 Buildings - specialised
 Furniture and equipment
 Plant and equipment
 Infrastructure - roads
 Infrastructure - footpaths
 Infrastructure - Drainage
 Infrastructure - Bridges
 Infrastructure - Parks and Gardens

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
	6,000	6,306	3,000
	12,500	12,471	12,500
	27,500	28,277	27,500
	74,868	46,016	45,000
	4,850	4,667	4,250
	231,900	231,277	225,300
	769,148	775,033	780,000
	3,400	3,409	3,400
	137,818	184,981	156,000
	1,267,984	1,292,436	1,256,950
	56,000	57,368	56,000
	174,000	176,179	173,000
	8,000	11,388	11,500
	167,000	168,940	140,000
	429,984	432,317	457,000
	20,000	20,657	21,000
	190,000	191,911	167,200
	119,000	119,532	122,250
	104,000	114,144	109,000
	1,267,984	1,292,436	1,256,950

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	30 to 50 years
Buildings - specialised	50 to 80 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	
Infrastructure - footpaths	20 years
Infrastructure - Drainage	80 years
Infrastructure - Bridges	30 to 75 years
Infrastructure - Parks and Gardens	10 to 60 Years

AMORTISATION

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

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

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

SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2020/21	2020/21	Budget	2020/21	Actual	2019/20	Actual	2019/20	Budget	2019/20	Budget	2019/20
				Principal 1 July 2020	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2021	Budget Interest Repayments	Principal 1 July 2019	Actual Principal Repayments	Principal outstanding 30 June 2020	Actual Interest Repayments	Principal 1 July 2019	Budget Principal Repayments	Principal outstanding 30 June 2020	Budget Principal Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance																
IT Equipment	68	WATC	3.26%	0	0	0	0	0	3,885	(3,885)	0	(35)	3,885	(3,885)	0	(63)
Transport																
Grader	67	WATC	3.42%	61,117	0	(40,398)	20,718	(1,748)	100,168	(39,051)	61,117	(2,887)	100,168	(39,051)	61,117	(3,095)
Other property and services																
Industrial Land	65	WATC	6.37%	184,772	0	(12,039)	172,734	(11,581)	196,079	(11,307)	184,772	(12,165)	196,079	(11,307)	184,772	(12,313)
Industrial Shed	66	WATC	4.17%	140,546	0	(12,336)	128,210	(5,733)	152,383	(11,837)	140,546	(6,105)	152,383	(11,837)	140,546	(6,232)
Industrial Shed	70	WATC	3.02%	193,460	0	(21,723)	171,737	(5,679)	224,847	(31,387)	193,460	(6,356)	224,847	(31,387)	193,460	(6,635)
				579,894	0	(86,495)	493,399	(24,741)	677,362	(97,468)	579,894	(27,547)	677,362	(97,467)	579,895	(28,338)
Self Supporting Loans																
Recreation and culture																
Williams Bowling Club	69	WATC	3.15%	122,989	0	(15,966)	107,023	(3,749)	138,464	(15,475)	122,989	(4,018)	138,464	(15,475)	122,989	(4,241)
				122,989	0	(15,966)	107,023	(3,749)	138,464	(15,475)	122,989	(4,018)	138,464	(15,475)	122,989	(4,241)
				702,884	0	(102,462)	600,422	(28,490)	815,826	(112,942)	702,884	(31,566)	815,826	(112,942)	702,884	(32,579)

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

SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

6. INFORMATION ON BORROWINGS

(b) New borrowings - 2020/21

The Shire does not intend to undertake any new borrowings for the year ended 30 June 2021

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30 June 2020 nor is it expected to have unspent borrowing funds as at 30 June 2021.

(d) Credit Facilities

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	200,000	200,000	200,000
Bank overdraft at balance date	0	0	0
Credit card limit	15,000	15,000	15,000
Credit card balance at balance date	0	1,147	0
Total amount of credit unused	215,000	216,147	215,000
Loan facilities			
Loan facilities in use at balance date	600,422	702,884	702,884

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2020/21		2020/21	2020/21	2019/20		2019/20	2019/20	2019/20		2019/20	2019/20
	Budget	2020/21	Budget	Budget	Actual	2019/20	Actual	Actual	Budget	2019/20	Budget	Budget
	Opening	Budget	Transfer	Closing	Opening	Actual	Transfer	Closing	Opening	Budget	Transfer	Closing
	Balance	Transfer to	(from)	Balance	Balance	Transfer to	(from)	Balance	Balance	Transfer to	(from)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Plant Replacement Reserve	179,117	41,254	(109,108)	111,263	216,014	43,103	(80,000)	179,117	216,013	45,500	(160,000)	101,513
(b) Building Reserve	291,382	42,040	(125,000)	208,422	446,759	44,623	(200,000)	291,382	446,758	46,800	(240,000)	253,558
(c) Recreation Fac Reserve	122,825	10,860	(41,748)	91,937	121,445	1,380	0	122,825	121,445	2,500	(35,000)	88,945
(d) Art Acquisition Reserve	8,783	61	0	8,844	11,651	132	(3,000)	8,783	11,651	300	(5,000)	6,951
(e) JV Housing Reserve	105,128	10,736	0	115,864	94,194	10,934	0	105,128	94,194	11,500	0	105,694
(f) LSL Reserve	20,592	5,144	0	25,736	15,473	5,119	0	20,592	15,473	5,400	0	20,873
(g) Refuse Site Reserve	24,196	169	0	24,365	53,232	605	(29,641)	24,196	53,232	1,000	(54,232)	0
(h) Community Chest Reserve	12,835	1,276	0	14,111	0	12,835	0	12,835	0	12,835	0	12,835
	764,858	111,540	(275,856)	600,542	958,767	118,732	(312,641)	764,858	958,766	125,835	(494,232)	590,369

7. CASH BACKED RESERVES (CONTINUED)

(b) Cash Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Plant Replacement Reserve	2020/21	To be used to fund purchase of plant items.
(b) Building Reserve	2020/21	To be used for construction, refurbishment, acquisition of buildings and acquisition of land.
(c) Recreation Fac Reserve	2020/21	To be used to finance capital improvements of existing recreation facilities and to fund acquisition of new recreation facilities.
(d) Art Acquisition Reserve	Ongoing	To be used for the purchase of art pieces for the Williams Art Collection.
(e) JV Housing Reserve	Ongoing	To be used to finance refurbishment and construction of joint venture housing.
(f) LSL Reserve	Ongoing	To be used to fund annual and long service leave requirements.
(g) Refuse Site Reserve	Ongoing	To be used for the re-development of waste facilities.
(h) Community Chest Reserve	Ongoing	To be used to support community initiatives and projects.

SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

8. FEES & CHARGES REVENUE

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Governance	0	1,918	0
General purpose funding	5,000	5,126	5,000
Law, order, public safety	2,500	1,505	2,800
Health	400	300	400
Education and welfare	270,751	228,603	239,029
Housing	186,650	185,338	191,232
Community amenities	184,383	184,500	193,304
Recreation and culture	35,274	32,719	34,757
Transport	16,050	16,253	16,050
Economic services	114,904	146,997	102,826
Other property and services	35,230	51,372	65,230
	851,142	854,632	850,629

9. GRANT REVENUE

	Unspent grants, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability	Increase	Liability	Total	Current	2020/21	2019/20	2019/20
	1 July 2020	in Liability	Reduction (As revenue)	Liability 30 June 2021	Liability 30 June 2021	Budget	Actual	Budget
	\$	\$	\$	\$	\$	\$	\$	\$
By Program:								
(a) Operating grants, subsidies and contributions								
General purpose funding	0	0	0	0	0	218,992	544,363	258,495
Law, order, public safety	0	0	0	0	0	27,205	64,464	40,248
Education and welfare	0	0	0	0	0	61,000	44,000	44,000
Housing	0	0	0	0	0	55,961	55,961	55,572
Community amenities	0	0	0	0	0	1,100	5,000	8,373
Transport	0	0	0	0	0	81,440	80,265	80,331
	0	0	0	0	0	445,698	794,053	487,019
(b) Non-operating grants, subsidies and contributions								
Law, order, public safety	20,000	0	(20,000)	0	0	20,000	0	0
Recreation and culture	14,200	0	(14,200)	0	0	74,200	15,835	12,000
Transport	14,670	711,368	(726,038)	0	0	711,368	501,664	504,215
	48,870	711,368	(760,238)	0	0	805,568	517,499	516,215
Total	48,870	711,368	(760,238)	0	0	1,251,266	1,311,552	1,003,234

SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

10. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

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

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

SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

11. OTHER INFORMATION

	2020/21	2019/20	2019/20
	Budget	Actual	Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	5,354	10,897	18,100
- Other funds	2,500	3,566	10,000
Late payment of fees and charges *			
Other interest revenue (refer note 1b)	9,725	16,167	13,500
	17,579	30,630	41,600
(b) Other revenue			
Reimbursements and recoveries	26,600	49,908	17,500
Other	32,500	29,255	25,000
	59,100	79,163	42,500
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	18,000	17,800	17,000
	18,000	17,800	17,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note 6(a))	28,490	31,566	32,579
	28,490	31,566	32,579
(e) Elected members remuneration			
Meeting fees	17,000	16,607	15,000
President's allowance	4,606	4,516	4,473
Travelling expenses	2,500	2,012	3,000
	24,106	23,135	22,473

12. INTERESTS IN JOINT ARRANGEMENTS

The Shire has a joint venture agreement with the Housing Authority for the provision of housing at Sandalwood Crt and Wandoo Cottages both located on Growse St, Williams. For accounting purposes this joint venture arrangement constitutes a joint operation. The assets are land and 8 x 2 bedroom units. The ownership of the assets is determined by an equity agreement which includes the percentage of each parties equitable interest. The assets are included in the Land and Buildings as follows;

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Non-current assets			
Land & Buildings	1,499,536	1,523,703	1,523,703
Less: accumulated depreciation	(27,691)	(65,072)	(65,073)
	1,471,845	1,458,631	1,458,630

SIGNIFICANT ACCOUNTING POLICIES

INTERESTS IN JOINT ARRANGEMENTS

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

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

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

SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

13. TRUST FUNDS

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

Detail	Balance 30 June 2020	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2021
	\$	\$	\$	\$
Building Retention	0	0	0	0
Sale of Land for Rates	60,007	0	(60,007)	0
Public Open Space Contribution	20,000	0	(20,000)	0
Unclaimed Monies	0	0	0	0
	80,007	0	(80,007)	0

SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

14. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

GOODS AND SERVICES TAX (GST)

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

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

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

SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

SUPPLEMENTARY INFORMATION - ACQUISITION OF ASSETS

	Expenditure	Financing			
		Grants and Contributions	Sale Proceeds	Reserves	General Revenue
Land and Buildings					
Single Person Unit Refurbishment	33,129	-	-	30,000	3,129
Single Person Unit - Carport	22,558	-	-	20,000	2,558
Men's Shed	125,115	49,200	-	35,000	40,915
Childcare - Flooring	40,000	-	-	40,000	-
	220,802	49,200	-	125,000	46,602
Plant and Equipment					
4X4 Dual Cab Ute - WL19	40,000	-	22,000	-	18,000
Multi-Tyre Road Roller - WL49	175,000	-	-	109,108	65,892
Mini Excavator 5-6 Tonne	77,000	-	-	-	77,000
Giga Tip Truck - WL128	248,000	-	30,000	-	218,000
Variable Message Sign	24,500	20,000	-	-	4,500
	564,500	20,000	52,000	109,108	383,392
Infrastructure - Roads & Drainage					
Project Grant - Williams Darkan Rd	103,950	69,300	-	-	34,650
Project Grant - Quindanning Darkan Rd	315,540	213,027	-	-	102,513
RTR - York Williams Rd	69,319	69,319	-	-	-
RTR - Wangeling Gully Rd	49,654	49,654	-	-	-
RTR - Clayton Rd	77,399	77,139	-	-	260
Council - Brooking Street	290,000	93,060	-	-	196,940
Council - English Rd	30,399	-	-	-	30,399
Council - Culbin Boraning Rd	47,681	-	-	-	47,681
Council - Petchell Rd	14,155	-	-	-	14,155
LRCI Grant - Marradong Rd	52,075	52,075	-	-	-
LCRI - Brooking Street	36,000	36,000	-	-	-
Council - Carne/Narrakine Rd	22,034	-	-	-	22,034
Council - Townsite Drainage	30,128	-	-	-	30,128
	1,138,334	659,574	-	-	478,760
Infrastructure - Parks and Gardens					
Lions Park Carpark and Landscaping	13,392	-	-	13,392	-
Town Hall Park	100,150	71,794	-	28,356	-
Cemetery Improvements - Marling	15,939	-	-	-	15,939
Shade Sail - Lions Park	5,556	5,000	-	-	556
	135,037	76,794	-	41,748	16,495
Total	2,065,673	805,568	52,000	275,856	932,249



SHIRE OF WILLIAMS

Draft FEES and CHARGES 2020/21

Refuse Site Charges (Refuse site opens 9am 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 cubic metre)	\$32.00	Y	GST	I101111
General Household Waste	1 x 240L Bin	\$16.00	Y	GST	I101111
Furniture and E-waste	per item	\$12.00	Y	GST	I101111
Uncontaminated Garden Waste - Ute or trailer		\$14.00	Y	GST	I101111
Uncontaminated Garden Waste - Truck 3 tonnes or more		\$21.00	Y	GST	I101111
Vehicle Body - Car belonging to ratepayer		FREE	Y	GST	I101111
Vehicle Body - Car by non ratepayer		\$410.00	Y	GST	I101111
Vehicle Body - Truck belonging to ratepayer		FREE	Y	GST	I101111
Vehicle Body - Truck by non ratepayer		\$815.00	Y	GST	I101111
Tyres - Small (car etc.)	each	\$12.00	Y	GST	I101111
Tyres - Small truck	each	\$15.00	Y	GST	I101111
Tyres - Large truck or tractor	each	\$24.00	Y	GST	I101111
Animal Carcasses - Small animals (dogs, cats, sheep)	each	\$15.00	Y	GST	I101111
Animals Carcasses - Large animals (horses, cattle)	each	\$32.00	Y	GST	I101111
Building rubble	per m ³	\$36.00	Y	GST	I101111
Rural Household Pass (unlimited household waste)		\$310.00	Y	GST	I101111
Scrap metal and batteries from ratepayer		FREE	Y	GST	I101111
New/Replacement Bins		\$105.00	Y	GST	I101111

Kerbside Rubbish Collection		\$ GST Incl	GST Y/N	GST Code	Charge Account
240lt General Waste & 240lt Recycling pickup		\$443.50	N	OOS	I101105
Commercial Bulk Recycling Bin - 3.0m3		\$1,025.00	N	OOS	I101107
Commercial Bulk Recycling Bin - 4.5m3		\$1,370.00	N	OOS	I101107
Commercial General Waste 240lt (No Recycling)		\$329.50	N	OOS	I101107

Private Works		\$ GST Incl	GST Y/N	GST Code	Charge Account
<i>Charges are for normal working hours (Monday – Friday 7am – 4.30pm) Outside normal working hours will incur overtime rates on the labour component..</i>					
Plant (Including Operator) cost per hour					
Truck (6 wheel)		\$154.00	Y	GST	I141005
Truck (6 wheel) + pig trailer		\$167.00	Y	GST	I141005
Mercedes Prime Mover/Tipper		\$167.00	Y	GST	I141005
Isuzu Tri-tipper		\$95.00			
Case Loader		\$154.00	Y	GST	I141005
Volvo EC210 Excavator		\$188.00	Y	GST	I141005
Cat 12M Grader		\$182.50	Y	GST	I141005
Cat 12M Grader		\$182.50	Y	GST	I141005
JCB Backhoe		\$154.00	Y	GST	I141005
Vibromax Roller		\$141.00	Y	GST	I141005
Multi-tyred Roller		\$123.00	Y	GST	I141005
Skid Steer		\$99.00	Y	GST	I141005
Road Broom		\$58.00	Y	GST	I141005
Labour or Operator (Normal Hours)		\$71.50	Y	GST	I141005
<i>* Large jobs where economies of scale are reached will be quoted on a daily rate.</i>					



SHIRE OF WILLIAMS

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Equipment Hire		\$	GST	GST	Charge
		GST Incl	Y/N	Code	Account
Equipment (No Operator)					
Wacker Packer	per day	\$69.50	Y	GST	I141005
Concrete Mixer	per day	\$69.50	Y	GST	I141005
Jack Hammer	per day	\$69.50	Y	GST	I141005
Post Hole Digger	per day	\$69.50	Y	GST	I141005
PA System (Private hire)	per day	\$25.50	Y	GST	I141005
PA System (Local Clubs & School)	per day		Y	GST	I141005
SAM Trailer Bond - (private use only)	per hire	\$51.00			
SAM Trailer only if not for road safety use	per week	\$56.50	Y	GST	I141005
SAM Trailer is free to other Shires or Police if used for road safety messages					

Materials		\$	GST	GST	Charge
		GST Incl	Y/N	Code	Account
Materials (2nds if available are half price) (1 load = 8m ³)					
Gravel	per m ³ , vehicle charges extra	\$6.00	Y	GST	I141010
Aggregate	per m ³ , vehicle charges extra	\$75.00	Y	GST	I141010
Premix	per m ³ , vehicle charges extra	\$361.50	Y	GST	I141010
Grader Blades	each	\$12.50	Y	GST	I144020
Woodchips / trailer or ute load (If available)	per ute/trailer	\$24.50	Y	GST	I141010
Standpipe water	Swipe Card	\$20.00	Y	GST	I135100
Standpipe water	per kilolitre (=1,000 litres)	\$6.50	N	FRE	I135100
Water delivered (properties within the Shire)	per load (approx. 9,000 litres)	\$299.50	Y	GST	I141005
* Large material quantities where economies of scale are reached will be quoted at a bulk rate.					

Cemetery		\$	GST	GST	Charge
		GST Incl	Y/N	Code	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		\$643.50	Y	GST	I105043
Interment of ashes in grave		\$247.50	Y	GST	I105043
For 'Grant of Right of Burial' . Plot or Niche.		\$92.00	Y	GST	I105043
Transfer of 'Grants of Exclusive Right of Burial'		\$50.50	N	OOS	I105043
Reopening of ordinary grave		\$482.50	Y	GST	I105043
<i>(Additional charges if applicable as provided in clause 36 Local Law)</i>					
Permit to erect a headstone / monument or kerbing		\$50.50	N	OOS	I105043
Funeral Directors - Annual License		\$92.00	N	OOS	I105043
Funeral Directors - Single Funeral Permit		\$50.50	N	OOS	I105043
Brick Niche Wall - Single Compartment		\$55.00	Y	GST	I105043
Brick Niche Wall - Double Compartment		\$90.00	Y	GST	I105043
Granite Niche Wall - Single Compartment		\$250.00	Y	GST	I105043
Granite Niche Wall - Double Compartment		\$500.00	Y	GST	I105043
Charges are for normal working hours (Monday to Friday). Additional charges may apply to interment if conducted outside normal working hours.					

Pet Control		\$	GST	GST	Charge
		GST Incl	Y/N	Code	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		\$47.00	N	OOS	I052151
Maintenance of a dog/cat in a pound	per day or part thereof	\$16.00	N	OOS	I052151



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Administration		\$	GST	GST	Charge
		GST Incl	Y/N	Code	Account
Photocopies - 1 side A4 & A3	per page	\$0.50	Y	GST	1135115
Photocopies - 2 side A4 & A3	per page	\$0.50	Y	GST	1135115
Facsimile- Transmission	per page	\$1.50	Y	GST	1135115
Facsimile- Receivals	per page	\$1.00	Y	GST	1135115
Rate Enquiry (including orders and requisitions)		\$68.00	N	OOS	1031030
Electoral Roll - Printed		\$52.00	N	OOS	1043020
Electoral Roll - Email		\$19.50	N	OOS	1043020
Rate Book - Printed		\$63.50	N	OOS	1043020
Rate Book - Emailed		\$19.50	N	OOS	1043020
Rate Notice Reprint	per notice	\$5.50	N	OOS	1043020
Council minutes - Printed		\$16.00	N	OOS	1043020
Shire of Williams Shopping Bag		\$1.50	Y	GST	1032010
History Book		\$15.50	Y	GST	1115070

Childcare Centre		\$	GST	GST	Charge
		GST Incl	Y/N	Code	Account
Full Day (8:00am-5:30pm or part there of)		\$100.00	N	FRE	1061020
Half Day (morning 8:00-12:30pm or afternoon 1:00-5:30pm or part there of)		\$60.00	N	FRE	1061020
Hourly fee (minimum 2 hour booking)		\$25.00	N	FRE	1061020
Late Fee - per minute		\$2.50	N	FRE	1061020

Family Day Care		\$	GST	GST	Charge
		GST Incl	Y/N	Code	Account
Family Day Care - Admin Levy (per child per hour)		\$1.35	N	FRE	1061020
Family Day Care - Educator Annual Membership (per service pro-rata 1 July to 30 June)		\$200.00	N	FRE	1061020
Family Day Care - Establishment Fee (per service)		\$50.00	N	FRE	1061020

Swimming Pool		\$	GST	GST	Charge
		GST Incl	Y/N	Code	Account
Daily - Child Pass	5 to 17 years - children under 5 free	\$3.00	Y	GST	1112010
Daily - Adult Pass		\$5.00	Y	GST	1112010
Spectator Pass		\$2.00	Y	GST	1112010
Daily - Family Pass		\$12.00	Y	GST	1112010
Season - Child Pass	5 to 17 years - children under 5 free	\$65.00	Y	GST	1112010
Season - Adult Pass		\$110.00	Y	GST	1112010
Season - Family Pass		\$250.00	Y	GST	1112010
School Carnivals - Williams Primary School Only		Free Entry	Y	GST	1112010
Coffee Machine Hire to Football Club	per season	\$627.50	Y	GST	1112012

Housing		\$	GST	GST	Charge
		GST Incl	Y/N	Code	Account
Address	Occupant				
8 Fry St	Works Supervisor	\$132.50	N	INP	1121063
Recreation Reserve	Gardener	\$93.00	N	INP	1113020
18 Richardson St	Plant Operator	\$106.00	N	INP	1121063
6 Richardson St	Private	\$390.00	N	INP	1092190
6 Munthoola Rd	Private	\$168.00	N	INP	1092190



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Housing		\$ GST Incl	GST Y/N	GST Code	Charge Account
Sandalwood Court - Minimum	<i>Applicable to concession holders only</i>	\$134.00	N	INP	I091XXX
Sandalwood Court - Maximum		\$177.00	N	INP	I091XXX
Wandoo Cottages - Minimum	<i>Applicable to concession holders only</i>	\$134.00	N	INP	I091XXX
Wandoo Cottages - Maximum		\$177.00	N	INP	I091XXX
Community Homes - Minimum		\$91.00	N	INP	I092XXX
Community Homes - Maximum		\$104.50	N	INP	I092XXX
Unit 17 and 19 New St Units		\$255.00	N	INP	I092XXX
Jamtrees Lane	<i>Subject to NRAS requirements</i>	\$148.80	N	INP	I092XXX

Hall		\$ GST Incl	GST Y/N	GST Code	Charge Account
<u>Main Hall</u>					
Function/Passing Shows		\$445.50	Y	GST	I111005
Local Community Function		\$210.00	Y	GST	I111005
Meeting		\$141.50	Y	GST	I111005
Rehearsals/Setup		\$28.50	Y	GST	I111005
Indoor Sports / Instructional Classes	season (6 month period) - 2 per week	\$305.50	Y	GST	I111005
Indoor Sports / Instructional Classes	monthly - 2 per week	\$99.00	Y	GST	I111005
Indoor Sports / Instructional Classes	single hire	\$36.00	Y	GST	I111005
<u>RSL Hall</u>					
Function - Private/Business		\$199.00	Y	GST	I111005
Function - Local Community Organisations		\$141.50	Y	GST	I111005
Meeting - Private/Business		\$106.00	Y	GST	I111005
Meeting - Local Community Organisations		\$46.00	Y	GST	I111005
Rehearsals/Setup		\$28.50	Y	GST	I111005
<u>Kitchen</u>					
Major (Full use of equipment)		\$101.50	Y	GST	I111005
Minor (Crockery, cutlery, microwave, urns and fridge)		\$28.00	Y	GST	I111005
Extra Cleaning of RSL Halls/Main Hall		\$65.00	Y	GST	I111005
<u>Other Hire</u>					
Chairs	each per day	\$2.50	Y	GST	I111015
Trestles (wooden ones only)	each per day	\$10.00	Y	GST	I111015
Crockery*	each per day	\$0.30	Y	GST	I111015
Cutlery*	each per day	\$0.10	Y	GST	I111015
Urn	per day	\$16.00	Y	GST	I111015

Pavilion		\$ GST Incl	GST Y/N	GST Code	Charge Account
<u>LOCAL Sporting Clubs/Community Organisations</u>					
Meeting		\$46.00	Y	GST	I113010
Function		\$198.00	Y	GST	I113010
Kitchen	<i>Major (Meals preparation)</i>	\$101.50	Y	GST	I113010
Kitchen & BBQ	<i>Minor (Re-heating only)</i>	\$28.00	Y	GST	I113010
Outside Bar (including toilets, BBQ)		\$58.00	Y	GST	I113010



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Pavilion		\$	GST	GST	Charge
		GST Incl	Y/N	Code	Account
Private Hire					
Meeting		\$141.50	Y	GST	1113010
Function		\$406.00	Y	GST	1113010
Kitchen	<i>Major (Meals preparation)</i>	\$101.50	Y	GST	1113010
Kitchen & BBQ	<i>Minor (Re-heating only)</i>	\$28.00	Y	GST	1113010
Outside Bar (including toilets, BBQ)		\$85.50	Y	GST	1113010
Williams Football Club Season (no charge for club functions)		\$1,243.50	Y	GST	1113010
Extra Cleaning of Halls/Pavilion	per hour or part thereof	\$65.00	Y	GST	1113010

Recreation Ground		\$	GST	GST	Charge
		GST Incl	Y/N	Code	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)	\$14.50	Y	GST	1113015
Bowling Club		\$528.50	Y	GST	1113015
Campdraft		\$528.50	Y	GST	1113015
Cricket Club		\$528.50	Y	GST	1113015
Football Club		\$1,337.00	Y	GST	1113015
Gateway Expo		\$528.50	Y	GST	1113015
Hockey Club		\$528.50	Y	GST	1113015
Netball Club		\$265.00	Y	GST	1113015
Basket Ball Club		\$153.00	Y	GST	1113015
Tennis Club		\$528.50	Y	GST	1113015
Trotting Club (per meeting)		\$153.00	Y	GST	1113015
Oval / Cricket pitch hire, per use (includes toilets)		\$153.00	Y	GST	1113015
Oval / Cricket pitch hire with Change rooms per day or p/t		\$210.00	Y	GST	1113015
Changerooms		\$127.00	Y	GST	1113015
(Split billing to Pavilion & Reserve. No charge for Stud Breeders.)					
Golf Club Mowing	per hour	\$51.00	Y	GST	1113015

Arts & Craft Centre		\$	GST	GST	Charge
		GST Incl	Y/N	Code	Account
Bushbrothers Op Shop	Per annum	\$498.00	Y	GST	1115075
Williams Arts and Craft Centre	Per annum	\$232.50	Y	GST	1115075
Playgroup	Per annum	\$232.50	Y	GST	1115075

Health Local Laws		\$	GST	GST	Charge
		GST Incl	Y/N	Code	Account
Lodging Houses		\$316.00	N	OOS	1073010
Itinerant Vendors		\$267.50	N	OOS	1071005
Annual Caravan Park Licence		\$204.00	N	OOS	1113007
Annual Food Vendors Licence		\$300.00	N	OOS	1113007
Occasional Food Vendor Licence		\$25.00			
Cattery		\$267.50	N	OOS	1073010
Offensive Trade		\$267.50	N	OOS	1073010



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Draft FEES and CHARGES 2020/21

Building		\$	GST	GST	Charge
		GST Incl	Y/N	Code	Account
Building Application - Class 1 & 10 (Certified)	(minimum fee \$105)	0.19% Cost of Construction	N	OOS	I133005
Building Application - Class 1 & 10 (Uncertified)	(minimum fee \$105)	0.32% Cost of Construction	N	OOS	I133005
Building Application - Class 2 to 9 (Certified)	(minimum fee \$105)	0.09% Cost of Construction	N	OOS	I133005
Building Application - Class 2 to 9 (Uncertified)	(minimum fee \$105)	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)	\$105.00	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
Relocatable Dwelling Bond		\$5,913.00	N	OOS	TRUST
Kerb/Footpath Bond		\$592.00	N	OOS	TRUST

Planning and Development		\$	GST	GST	Charge
Development Applications for Extractive Industry					
Development application - new		\$739.00	N	OOS	I147010
Development application - commenced or carried out		\$1,478.00	N	OOS	I147010
Subdivision/Strata Clearance Fees					
(a) Not more than 5 lots	per lot	\$73.00	N	OOS	I147010
(b) More than 5 lots but less than 195 lots	per lot over 5	\$35.00	N	OOS	I147010
(c) More than 195 lots		\$7,393.00	N	OOS	I147010
Home Occupation Licence					
Initial Application		\$222.00	N	OOS	I147010
Initial Application where home occupation has commenced		\$444.00	N	OOS	I147010
Annual Renewal		\$73.00	N	OOS	I147010
All fees are in line with fees prescribed under the <i>WA Planning Development Regulations 2009</i> .					
Any fees that are not listed above are as per <i>WA Planning and Development Regulations 2009</i> .					
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 Shire of Williams planning consultant and any meetings/ discussions by the Chief Executive Officer.					
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					

9.0 Elected Members Motions of which Notice has been given

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

10.1 Elected Members

10.2 Officers

11.0 Application for Leave of Absence

12.0 Closure of Meeting