



SHIRE OF WILLIAMS MINUTES

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.



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, declared the Meeting open at 6.08pm.

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
- Cara Ryan - Manager of Finance (6.31pm to 7.05pm)
- 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 | Cr Jarrad Logie / President |
| Item No. / Subject | 8.2.1 Change in Method of Valuation – Proposed Lot 889 Albany Hwy, Williams |
| Type of Interest | Proximity |

| DECLARATION OF INTEREST | |
|--------------------------------|--|
| Name / Position | Cr Bernie Panizza / Councillor |
| Item No. / Subject | 8.2.2 Proposed Subdivision Application – Lot 54 Eddington Road, Williams |
| Type of Interest | Proximity |

| DECLARATION OF INTEREST | |
|--------------------------------|--|
| Name / Position | Cr Jarrad Logie / President |
| Item No. / Subject | 8.2.3 Salaries and Allowances Tribunal Determination for Elected Members |
| Type of Interest | Direct Financial |

| DECLARATION OF INTEREST | |
|--------------------------------|---|
| Name / Position | Cr Bob Baker / Councillor |
| Item No. / Subject | 8.3.3 Adoption of the 2020/2021 Budget – Fees & Charges |
| Type of Interest | Direct Financial |

| DECLARATION OF INTEREST | |
|--------------------------------|--|
| Name / Position | Cr Bob Baker / Councillor |
| Item No. / Subject | 8.3.3 Adoption of the 2020/2021 Budget |
| Type of Interest | Impartiality |

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.

Council Resolution
Watt/Carne
 That the Minutes of the Ordinary Meeting held 17 June 2020, as previously circulated, be confirmed as a true and accurate record.
Carried 9/0
Resolution 1/21

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, <i>Building Act 2011 and Building Regulations 2012</i> |
| 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

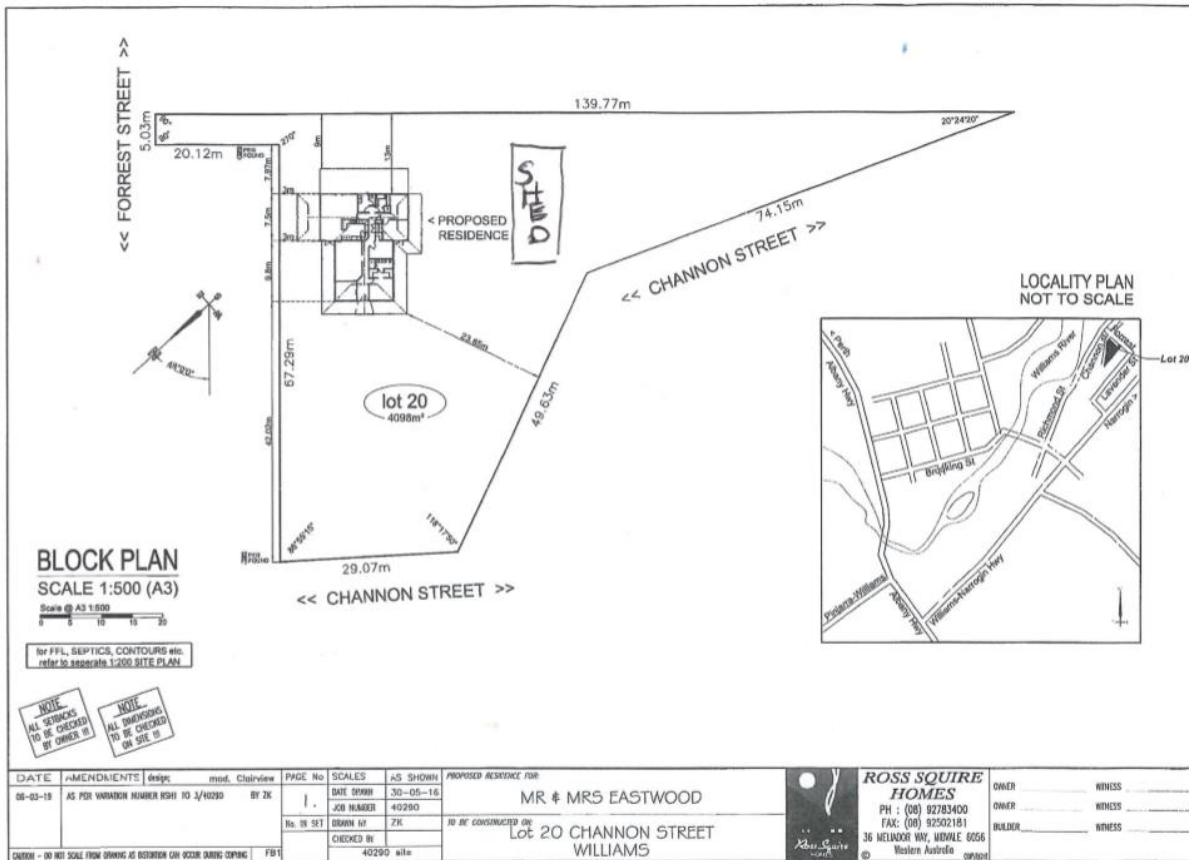
Chain of events to date:

- 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:

1. Approves the revised development plan for Lot 20 Forrest Street, Williams incorporating a 21m x 8m steel framed shed;
2. Approves a minimum of 5.0 metre setback off all boundaries to be maintained for the steel framed shed;
3. 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.
4. Include a condition on the development approval that the steel framed shed is not to be used for habitable purposes.

Council Resolution

Major/Price

That Council:

1. Approves the revised development plan for Lot 20 Forrest Street, Williams incorporating a 21m x 8m steel framed shed;
2. Approves a minimum of 5.0 metre setback off all boundaries to be maintained for the steel framed shed;
3. 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.
4. Include a condition on the development approval that the steel framed shed is not to be used for habitable purposes.

**Carried 9/0
Resolution 2/21**

8.1.2 Building Permits

| | |
|--------------------------|---|
| File Reference | 13.34.10 |
| Statutory Ref. | <i>Building Act 2011, Building Regulations 2012</i> |
| 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

Officer's Recommendation

That Council endorse the issue of building permits for the month of June 2020.

Council Resolution**Major/Watt**

That Council endorse the issue of building permits for the month of June 2020.

**Carried 9/0
Resolution 3/21**

8.2 Office of the Chief Executive Officer

The President, Cr Logie, declared a proximity interest for the following Item 8.2.1 Change in Method of Valuation – Proposed Lot 889 Albany Hwy and left the Meeting at 6.12pm. The nature of his interest relates to being the owner of land that is adjacent to Lot 889 Albany Hwy, Williams.

The Deputy President, Cr Major, assumed the Chair.

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.

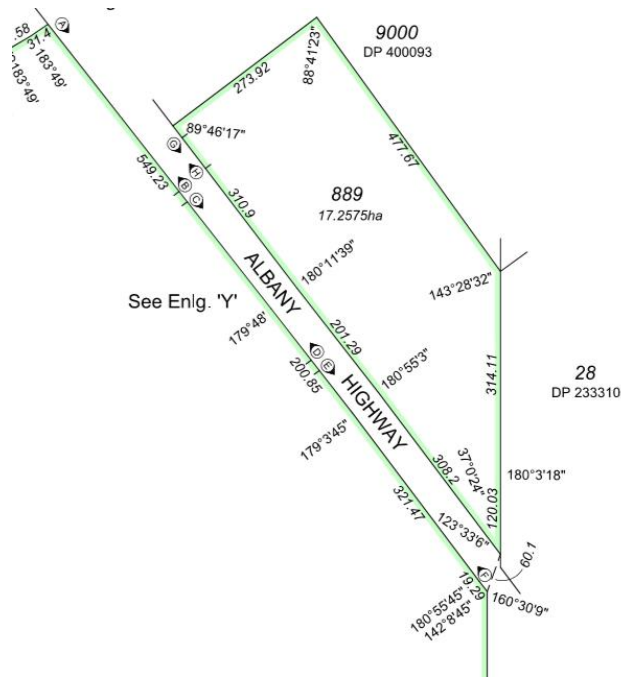
Comment

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.

Council Resolution

Harding/Medlen

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.

**Carried 8/0
Resolution 4/21**

Cr Logie returned to the Meeting at 6.13pm and resumed the Chair.

Cr Panizza declared a proximity interest for the following Item 8.2.2 Proposed Subdivision Application – Lot 54 Eddington Road, Williams and left the Meeting at 6.16pm. The nature of his interest relates to being the owner of land that is adjacent to Lot 54 Eddington Road, Williams.

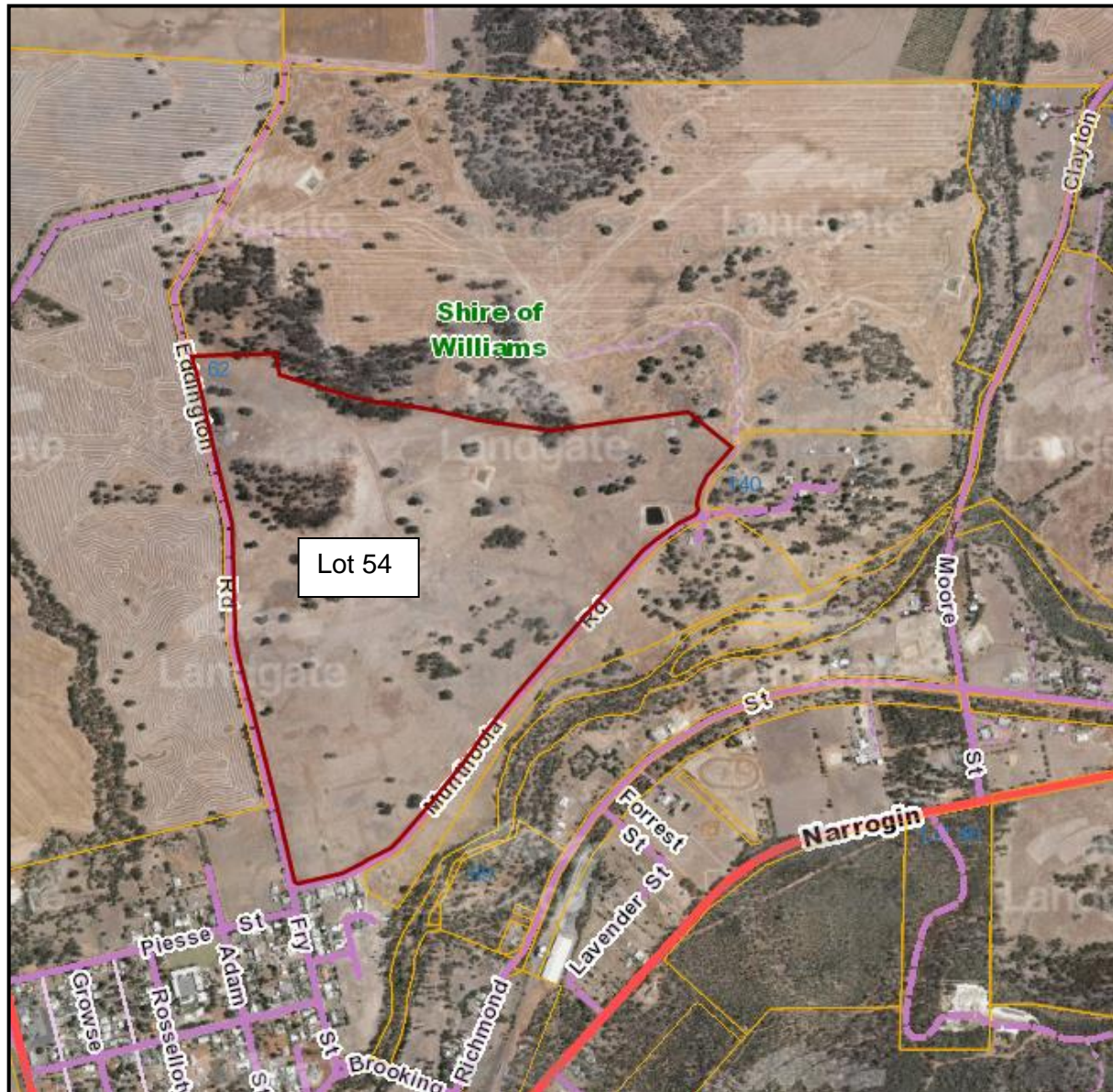
8.2.2 Proposed Subdivision Application – Lot 54 Eddington Road, Williams

| | |
|--------------------------|---|
| 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

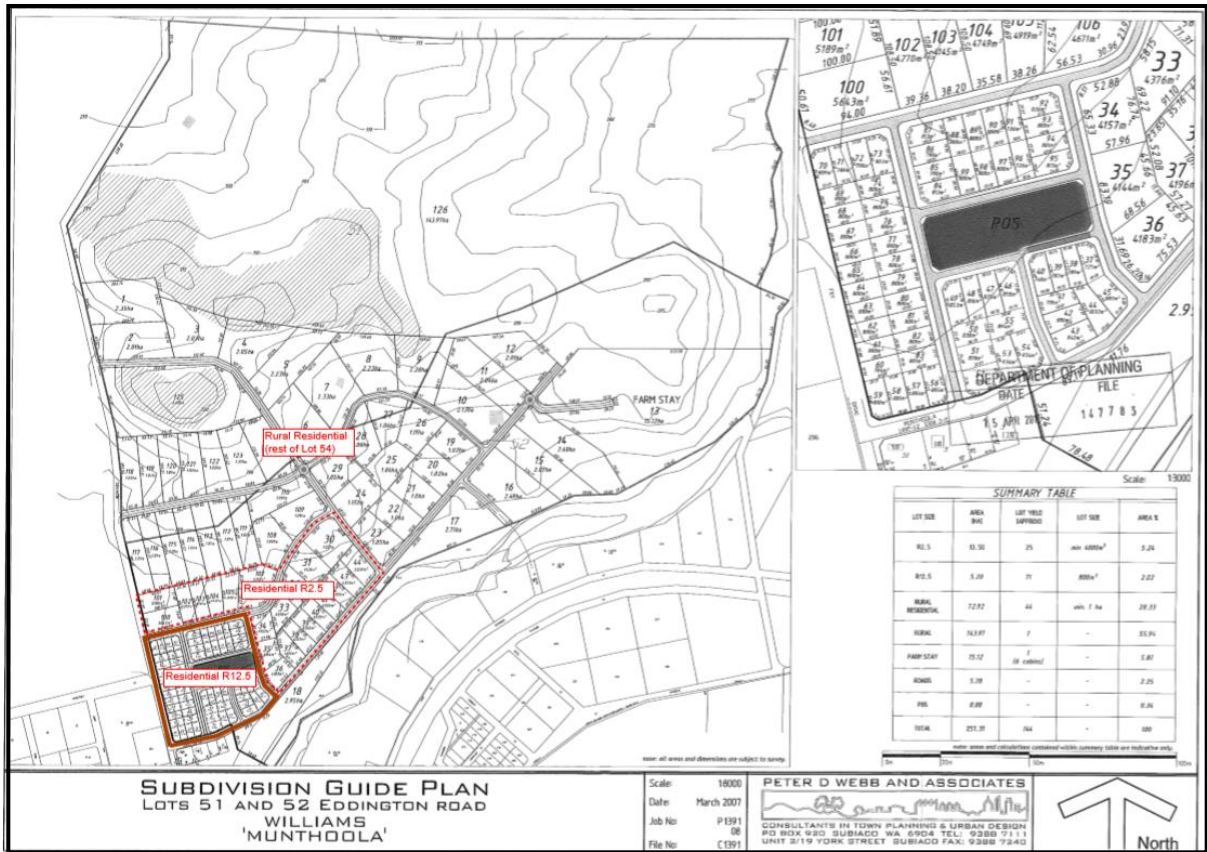
- **Zoning and Location**

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.

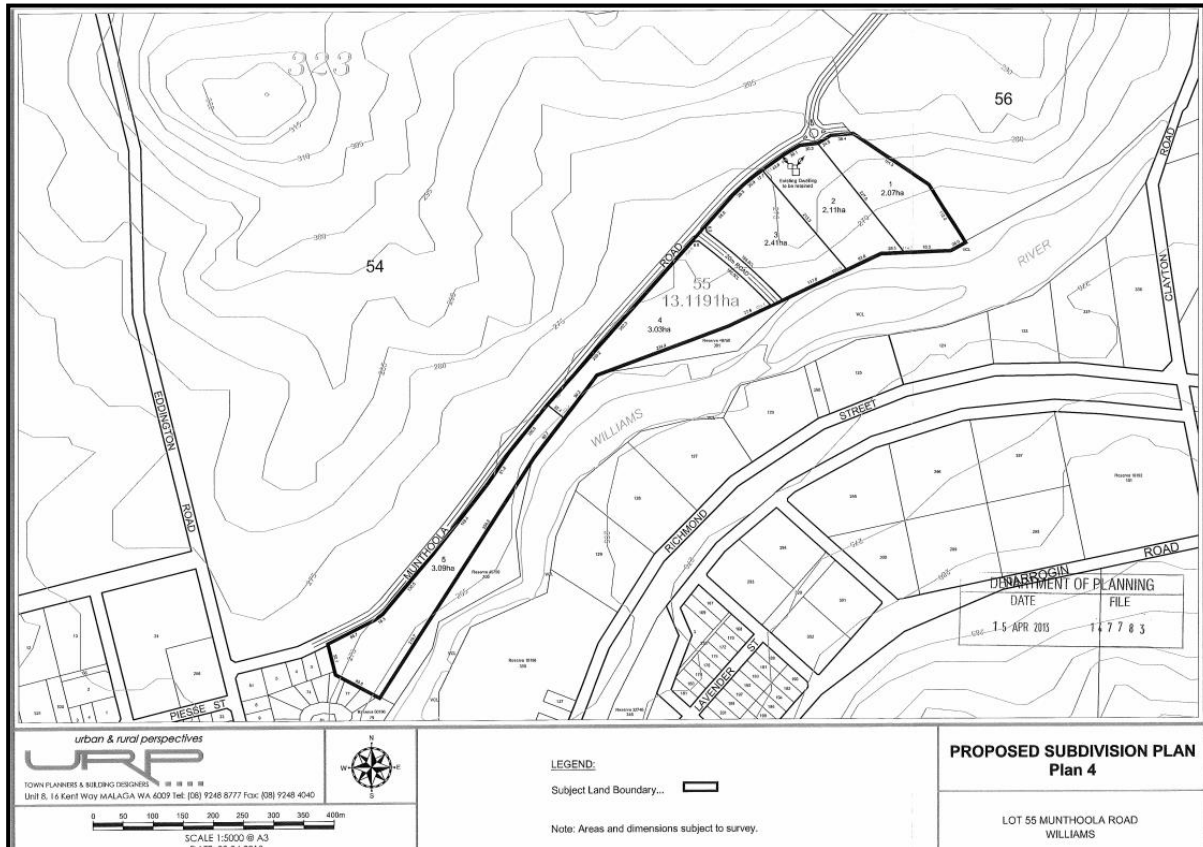
The subdivision as proposed in the Guide Plan has not proceeded to date. A smaller five lot subdivision of Lot 55 was supported by the Shire in May 2013, however it has not proceeded – refer plan over page.

• 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

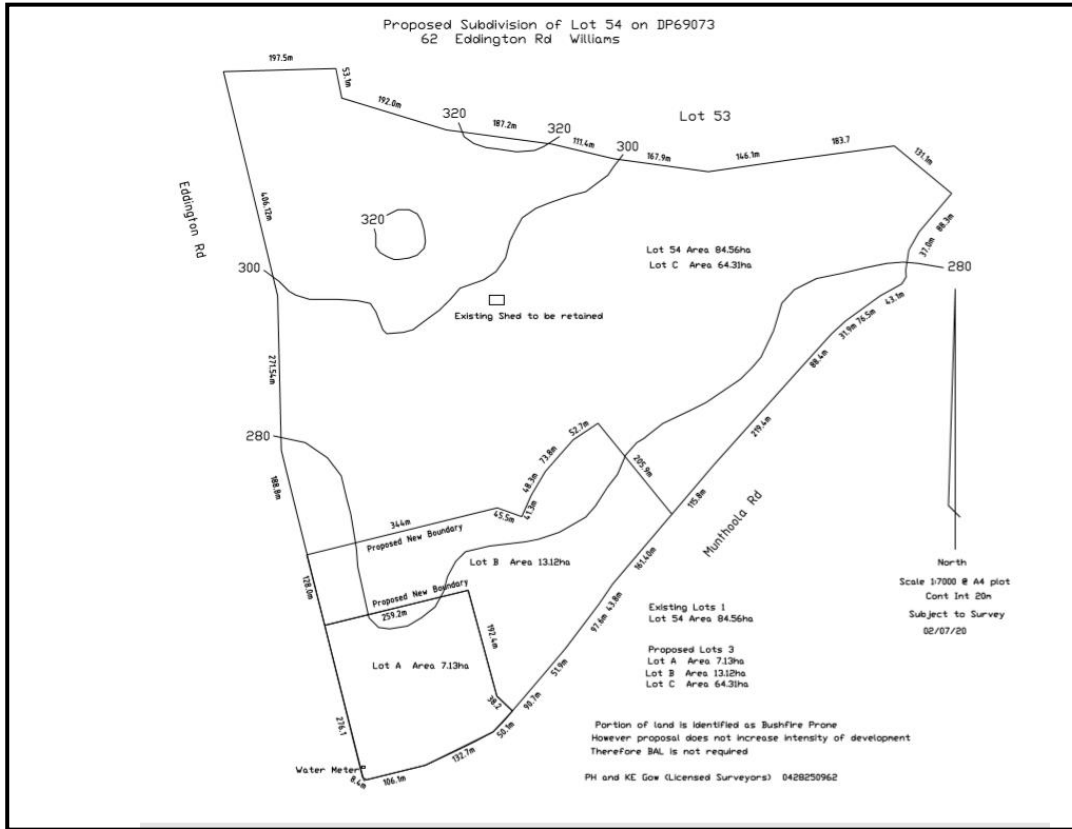
• **Description of Application**

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.

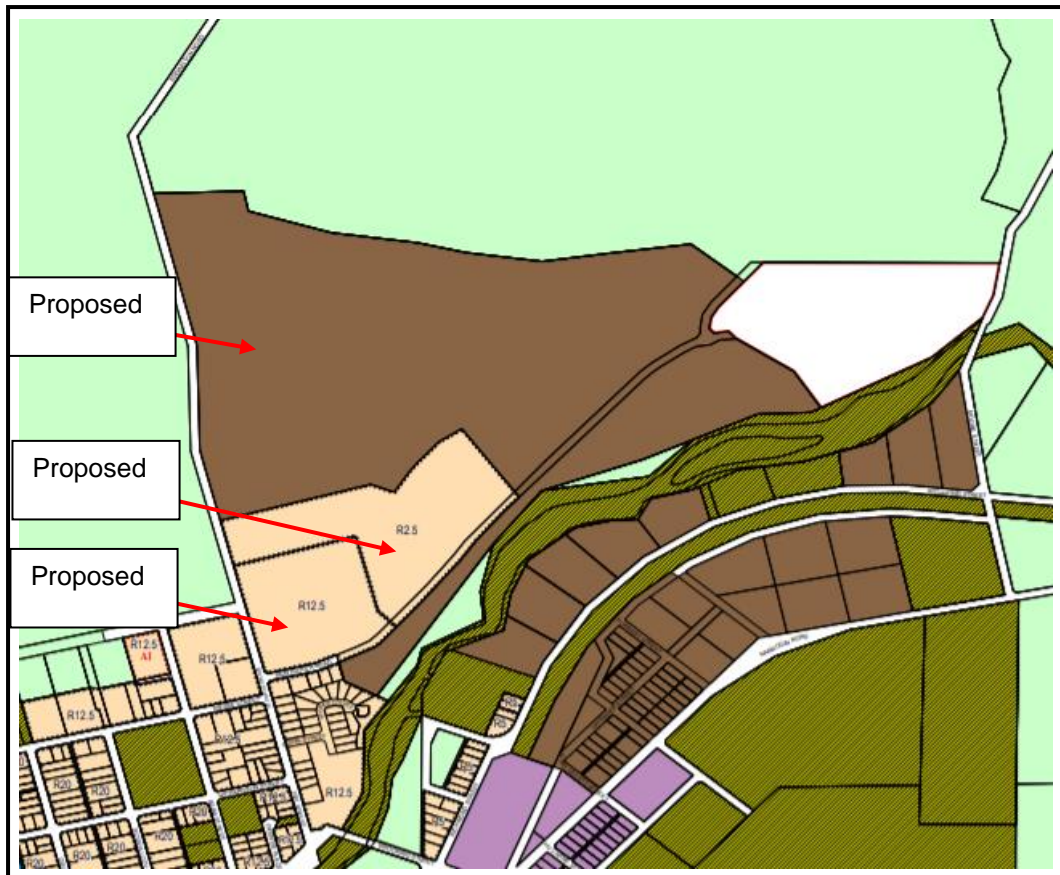
The Western Australian Planning Commission is the determining authority for all subdivision applications.

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'.

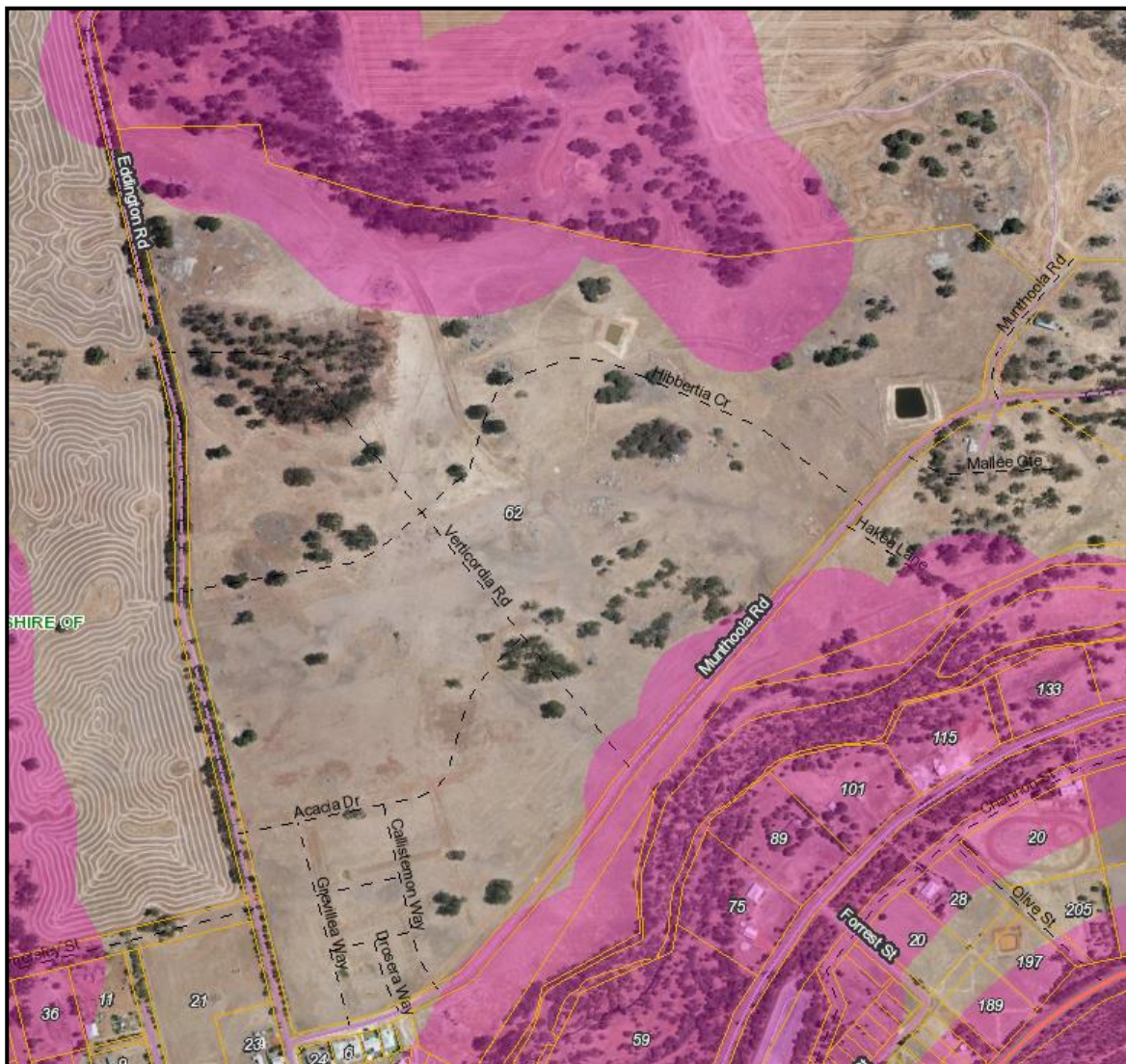
The Commission has accepted the application for processing without any bushfire plan.

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.

Council Resolution

Carne/Harding

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.

**Carried 8/0
Resolution 5/21**

Cr Panizza returned to the Meeting at 6.26pm.

Cr Logie declared a financial interest the following Item 8.2.3 Salaries and Allowances Tribunal Determination for Elected Members and left the Meeting at 6.26pm. The nature of his interest relates to the proposed adoption of an amount for the President's Allowance.

The Deputy President, Cr Major, assumed the Chair.

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.

Council Resolution

Baker/Harding

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.

**Carried by Absolute Majority 8/0
Resolution 6/21**

Cr Logie returned to the Meeting at 6.28pm and resumed the Chair.

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.

Council Resolution

Watt/Price

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

**Carried 9/0
Resolution 7/21**

8.3 Corporate and Community Services

8.3.1 Payment Listing

| | |
|--------------------------|---|
| File Reference | 4.23.15 |
| Statutory Ref. | <i>Local Government (Financial Management) Regulations 1996</i> |
| Author & Date | Cara Ryan 13 July 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 - Regulation 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.

Council Resolution

Harding/Medlen

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.

**Carried 9/0
Resolution 8/21**

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. | <i>Local Government (Financial Management) Regulations 1996</i> |
| Author & Date | Cara Ryan 13 July 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.

Council Resolution**Carne/Harding**

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

Carried 9/0
Resolution 9/21



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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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

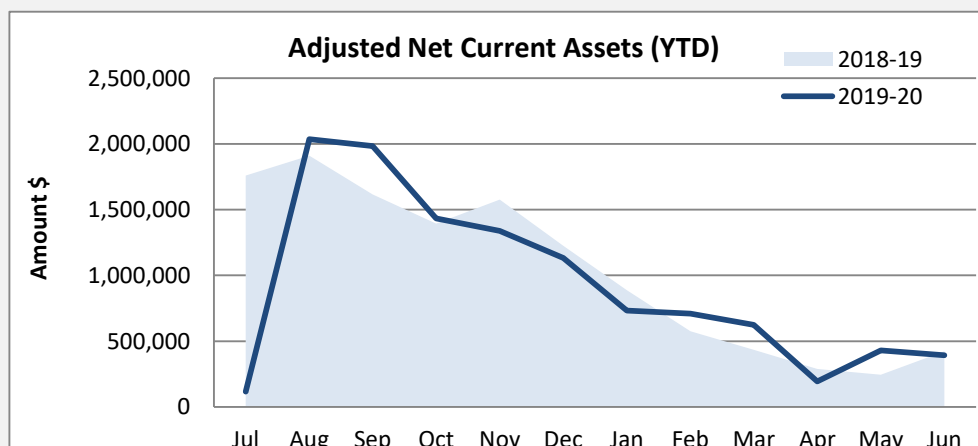
Please see Note 1 (a) for information on significant accounting policies relating to Net Current Assets.

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

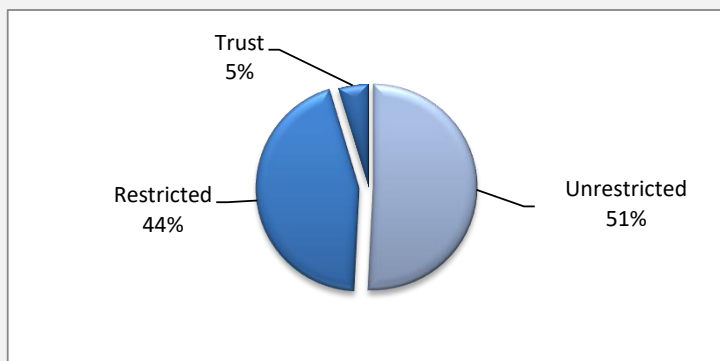
| | Unrestricted | Restricted | Trust | Total YTD Actual | Institution | Interest Rate | Maturity Date |
|---------------------------|----------------|----------------|---------------|---------------------|-------------|------------------|------------------|
| | \$ | \$ | \$ | \$ | | | |
| Cash on Hand | | | | | | | |
| 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 |

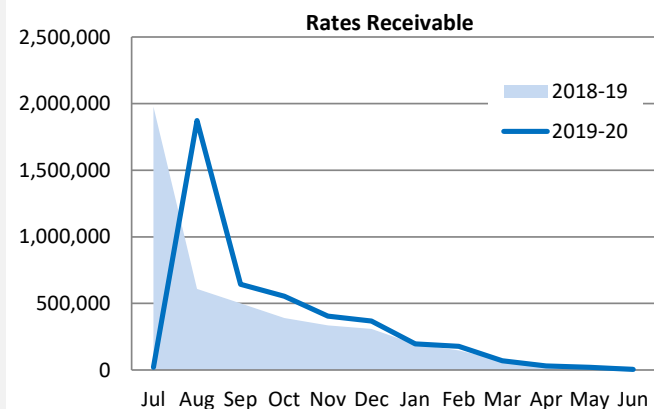
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2020**

**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.



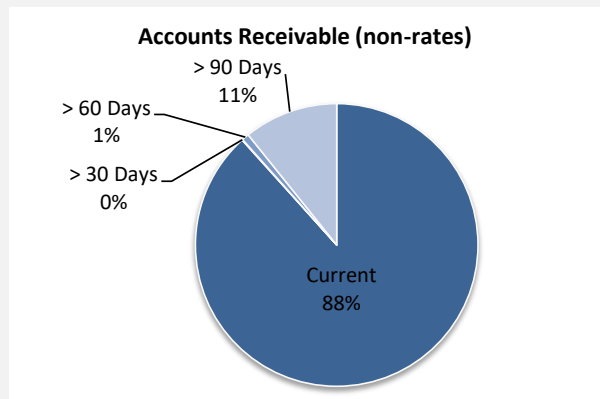
| | |
|------------------|------------------|
| Collected | Rates Due |
| 100% | \$4,447 |

| 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% |

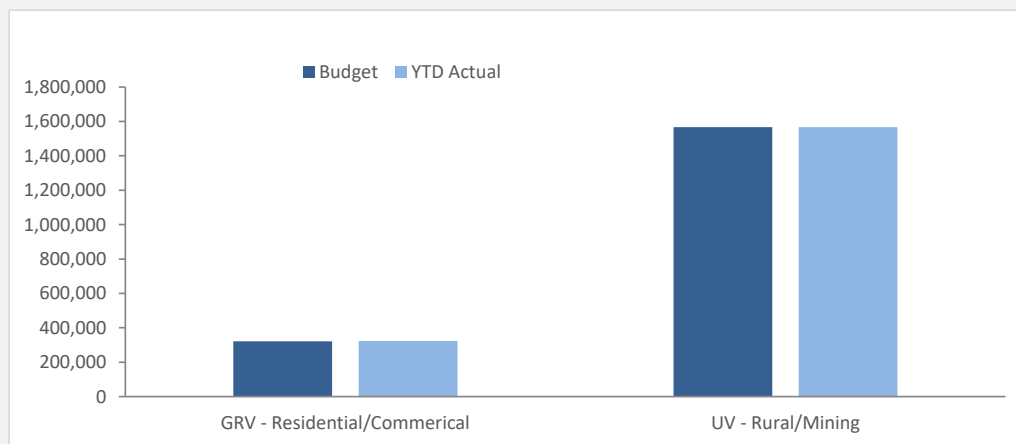
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2020**

**OPERATING ACTIVITIES
NOTE 5
RATE REVENUE**

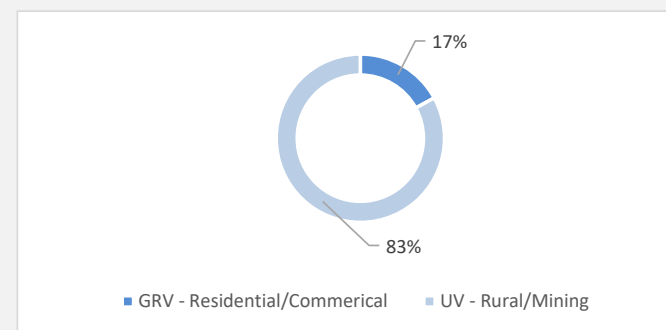
| General Rate Revenue | Budget | | | | | | YTD Actual | | | | |
|----------------------------------|------------|----------------------|--------------------|------------------|--------------|-----------|------------------|------------------|---------------|------------|------------------|
| | Rate in | 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 |

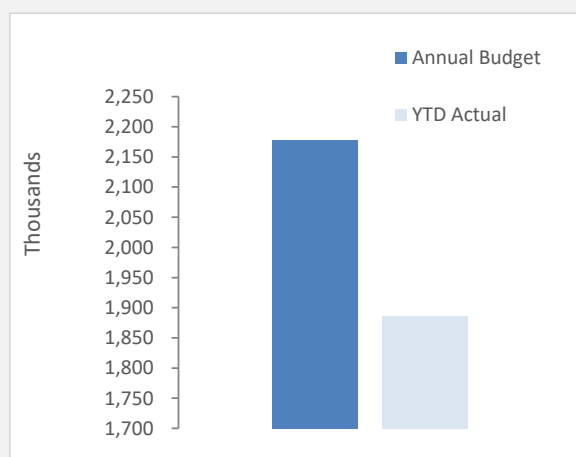
Capital Acquisitions Funded By:

| | | | | |
|----------------------------------|------------------|------------------|------------------|---------------|
| | \$ | \$ | \$ | \$ |
| 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 Sheetting | 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 Sheetting | 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 Sheetting | 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> |

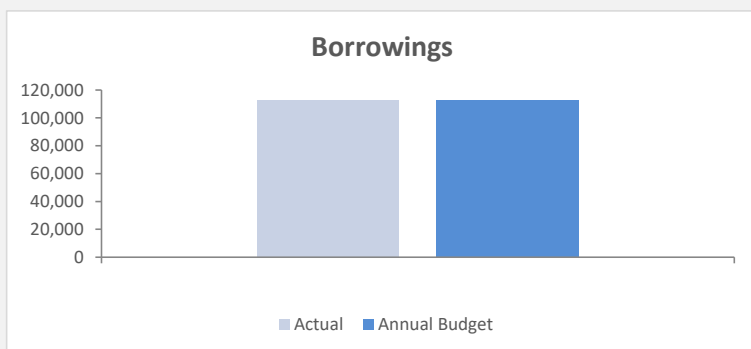
All debenture repayments were financed by general purpose revenue.

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 | 28,000 | (28,000) | |

The Manager of Finance, Cara Ryan, attended the Meeting at 6.31pm to discuss her report.

Cr Baker declared an Impartiality Interest in the following Item 8.3.3 Adoption of the 2020/2021 Budget. The nature of his interest relates to being a member of the Williams Men's Shed and a project on behalf of the Williams Men's Shed is included in the capital projects.

Cr Baker declared a Financial Interest in the following Item, 8.3.3 Adoption of the 2020/2021 Budget. The nature of his interest relates to the item dealing with housing rental arrangements.

Cr Baker remained in the meeting and participated in discussion on general matters contained in the 2020/2021 Budget, but left the meeting before consideration and voting took place on Part C – General Fees and Charges for 2020/2021.

8.3.3 Adoption of the 2020/2021 Budget

| | |
|--------------------------|---|
| File Reference | 4.23.10 |
| Statutory Ref. | Local Government Act 1995 Section 6.2 Local Government (Financial Management Regulations) 1996 |
| 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

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

Council Resolution

Harding/Baker

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 amended, and included in 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 **\$202,774**
- Statement of Comprehensive Income by Program on page (4) showing a net result for that year of **\$202,774**
- Statement of Cash Flows on page (6)
- Rate Setting Statement on page (7) showing an amount required to be raised from rates of **\$1,929,678**
- Notes to and Forming Part of the Budget on pages (8 to 25)
- Capital Income and Expenditure (26)

**Carried by Absolute Majority 9/0
Resolution 10/21**

The resolution differed from the recommendation as Council decided to reduce the amount required to be raised from Rates. In doing so it agreed to amend the budget document to include the raising of a new borrowing of \$100,000 to assist with a capital project.

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

Council Resolution

Major/Harding

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) **7.4721 cents in the dollar**
- Commercial / Industrial (GRV) **7.4721 cents in the dollar**

- Rural/Mining (UV) **0.6731 cents in the dollar**
3. Minimum Rates
- Residential (GRV) **\$734**
 - Commercial / Industrial (GRV) **\$734**
 - Rural/Mining (UV) **\$944**

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

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- 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

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- 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.

**Carried by Absolute Majority 9/0
Resolution 11/21**

The resolution differed from the recommendation as Council decided to reduce the amount required to be raised from Rates. In doing so it agreed to amend the budget document to include the raising of a new borrowing of \$100,000 to assist with a capital project.

Cr Baker left the Meeting at 7.01pm.

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

Council Resolution

Panizza/Watt

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, with the following inclusions:

- a) A fee of \$50.00 for the hire of the popcorn machine, plus a \$100.00 bond.
- b) The fees and charges for the live LOCAL love LOCAL merchandise of

| | |
|----------------------|---------------|
| Coffee Cups | \$18.00 each |
| Coffee Cup Deal | 2 for \$30.00 |
| Zircon Drink Bottle` | \$25.00 each |
| Zircon Promotion | 2 for \$40.00 |
| Bottle Buddy | \$5.00 each |

**Carried by Absolute Majority 8/0
Resolution 12/21**

The resolution differed from the recommendation as Council wished to include additional items.

Cr Baker returned to the Meeting at 7.03pm.

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

Council Resolution

Price/Watt

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:

| Transfer Station Charges (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 m ³) | \$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 |
| 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 |
|---|--|-----------------|------------|-------------|----------------|
| | | GST Incl | Y/N | Code | 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 |

**Carried by Absolute Majority 9/0
Resolution 13/21**

The resolution differed from the recommendation as Council wished to remove a service that the Waste Transfer Station no longer provides.

Officer’s Recommendation

PART E – 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.

Voting Requirements

Absolute Majority

Council Resolution

Harding/Medlen

PART E – 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.

**Carried by Absolute Majority 9/0
Resolution 14/21**

Cara Ryan left the Meeting at 7.05pm.



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) | 1,966,047 | 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>3,339,566</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 | | (666,565) | (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>(3,942,360)</u> | <u>(3,860,245)</u> | <u>(3,761,072)</u> |
| Subtotal | | (602,794) | (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 | | 202,774 | 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 | | 202,774 | 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 | | 2,208,618 | 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 |
| | | 3,339,566 | 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 | | (1,596,619) | (1,511,826) | (1,564,806) |
| Economic services | | (165,564) | (137,113) | (127,886) |
| Other property and services | | (97,396) | (239,840) | (91,847) |
| | | (3,913,870) | (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 | | (602,794) | (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 | | 202,774 | 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 | | 202,774 | 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 | | 1,961,047 | 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 |
| | | 3,394,319 | 3,762,661 | 3,450,849 |
| Payments | | | | |
| Employee costs | | (1,667,552) | (1,583,616) | (1,624,226) |
| Materials and contracts | | (434,742) | (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 | | (265,541) | (224,710) | (254,264) |
| Other expenditure | | (15,750) | (27,294) | (15,250) |
| | | (2,737,351) | (2,472,434) | (2,619,642) |
| Net cash provided by (used in) operating activities | 3 | 656,968 | 1,290,227 | 831,207 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Payments for purchase of property, plant & equipment | 4(a) | (809,387) | (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 | | (1,294,238) | (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) | 100,000 | 0 | 0 |
| Net cash provided by (used in) financing activities | | (2,462) | (112,942) | (112,942) |
| Net increase (decrease) in cash held | | (639,732) | 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 | 997,603 | 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 | | 278,940 | 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 |
| | | 1,409,888 | 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 | | (1,598,367) | (1,517,593) | (1,573,113) |
| Economic services | | (176,976) | (149,574) | (140,753) |
| Other property and services | | (108,977) | (252,040) | (104,223) |
| | | (3,942,360) | (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 | | (867,309) | (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) | (809,387) | (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 | | (1,209,223) | (1,231,497) | (1,497,174) |
| FINANCING ACTIVITIES | | | | |
| Repayment of borrowings | 6(a) | (102,462) | (112,942) | (112,942) |
| Principal elements of finance lease payments | 7 | 0 | 0 | 0 |
| Proceeds from new borrowings | 6(b) | 100,000 | 0 | 0 |
| Transfers to cash backed reserves (restricted assets) | 7(a) | (91,540) | (118,732) | (125,835) |
| Transfers from cash backed reserves (restricted assets) | 7(a) | 240,856 | 312,641 | 494,232 |
| Amount attributable to financing activities | | 146,854 | 80,966 | 255,455 |
| Budgeted deficiency before general rates | | (1,929,678) | (1,497,753) | (1,889,449) |
| Estimated amount to be raised from general rates | 1 | 1,929,678 | 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
INDEX OF NOTES TO THE BUDGET
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 | 0.074721 | 145 | 1,827,094 | 136,522 | 0 | 0 | 136,522 | 134,699 | 133,541 |
| GRV Industrial/Commercial | 0.074721 | 23 | 1,034,496 | 77,299 | 0 | 0 | 77,299 | 74,583 | 74,583 |
| Unimproved valuations | | | | | | | | | |
| UV Rural/Mining | 0.006731 | 240 | 225,098,000 | 1,515,135 | 0 | 0 | 1,515,135 | 1,486,991 | 1,488,015 |
| Sub-Totals | | 408 | 227,959,590 | 1,728,956 | 0 | 0 | 1,728,956 | 1,696,273 | 1,696,139 |
| Minimum | | | | | | | | | |
| Minimum payment | | | | | | | | | |
| \$ | | | | | | | | | |
| Gross rental valuations | | | | | | | | | |
| GRV Residential | 734 | 140 | 664,020 | 102,760 | 0 | 0 | 102,760 | 97,920 | 98,640 |
| GRV Industrial/Commercial | 734 | 19 | 58,825 | 13,946 | 0 | 0 | 13,946 | 15,120 | 15,120 |
| Unimproved valuations | | | | | | | | | |
| UV Rural/Mining | 944 | 89 | 7,885,851 | 84,016 | 0 | 0 | 84,016 | 80,475 | 79,550 |
| Sub-Totals | | 248 | 8,608,696 | 200,722 | 0 | 0 | 200,722 | 193,515 | 193,310 |
| | | 656 | 236,568,286 | 1,929,678 | 0 | 0 | 1,929,678 | 1,889,788 | 1,889,449 |
| Total amount raised from general rates | | | | | | | | | |
| Specified area rates (Refer note 1(c)) | | | | | | | 1,929,678 | 1,889,788 | 1,889,449 |
| Ex-gratia rates | | | | | | | 0 | 0 | 0 |
| Total rates | | | | | | | 1,929,678 | 1,889,788 | 1,889,449 |
| | | | | | | | 36,369 | 34,329 | 34,652 |
| | | | | | | | 1,966,047 | 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 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 (615,542) | (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 | 164,884 | 102,462 | 102,491 |
| - Current portion of employee benefits held in reserve | 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 | (436,831) | (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 | 823,607 | 149,003 |
| Cash and cash equivalents - restricted | | | |
| Cash backed reserves | 3 615,542 | 764,858 | 590,369 |
| Unspent grants, subsidies and contributions | 9 0 | 48,870 | 0 |
| Financial assets - unrestricted | 16,473 | 15,966 | 15,475 |
| Receivables | 67,873 | 86,481 | 184,605 |
| Inventories | 12,464 | 27,564 | 7,050 |
| | 1,094,413 | 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 | (164,884) | (102,462) | (102,491) |
| Provisions | (316,517) | (356,517) | (305,680) |
| | (657,582) | (722,105) | (464,022) |
| Net current assets | 436,831 | 1,045,241 | 482,480 |
| Less: Total adjustments to net current assets | 2 (a)(ii) (436,831) | (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:

| | Note | 2020/21 Budget | 2019/20 Actual | 2019/20 Budget |
|---|------|-------------------|-------------------|-------------------|
| Cash at bank and on hand | | \$ 997,603 | \$ 1,637,335 | \$ 739,372 |
| | | 997,603 | 1,637,335 | 739,372 |
| - Unrestricted cash and cash equivalents | | 382,061 | 823,607 | 149,003 |
| - Restricted cash and cash equivalents | | 615,542 | 813,728 | 590,369 |
| | | 997,603 | 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 | | 223,422 | 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 |
| Unspent grants, subsidies and contributions | 9 | 0 | 48,870 | 0 |
| | | 615,542 | 813,728 | 590,369 |
| Reconciliation of net cash provided by operating activities to net result | | | | |
| Net result | | 202,774 | 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 | | 656,968 | 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 | 149,200 | 0 | 244,887 | 103,420 | |
| 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 | 149,200 | 540,000 | 809,387 | 813,420 | |
| <i>Infrastructure</i> | | | | | | | | | |
| Infrastructure - roads | 0 | 0 | 0 | 0 | 0 | 1,108,206 | 1,108,206 | 1,146,599 | |
| Infrastructure - footpaths | 0 | 0 | 0 | 0 | 0 | 0 | 67,819 | 0 | |
| Infrastructure - Drainage | 0 | 0 | 0 | 0 | 0 | 30,128 | 19,585 | 0 | |
| Infrastructure - Bridges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| Infrastructure - Parks and Gardens | 0 | 0 | 0 | 15,939 | 119,098 | 0 | 135,037 | 163,845 | |
| | 0 | 0 | 0 | 15,939 | 119,098 | 1,138,334 | 1,273,370 | 1,310,444 | |
| Total acquisitions | 24,500 | 40,000 | 55,686 | 15,939 | 268,298 | 1,678,334 | 2,082,757 | 2,123,864 | |

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 Interest 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) |
| Recreation and culture | | | | | | | | | | | | | | | | |
| Menshed | | WATC | 0.73% | 0 | 100,000 | 0 | 100,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 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 | 100,000 | (86,495) | 593,399 | (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 | 100,000 | (102,462) | 700,422 | (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

| Particulars/Purpose | Institution | Loan type | Term (years) | Interest rate | Amount borrowed budget | Balance unspent |
|---------------------|-------------|-----------|--------------|---------------|------------------------|-----------------|
| Mens Shed | WATC | Debenture | 5 | 0.73% | \$ 100,000 | \$ 0 |
| | | | | | 100,000 | 0 |

(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 | 700,422 | 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 | 22,040 | (90,000) | 223,422 | 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 | 91,540 | (240,856) | 615,542 | 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 |

(c) Unspent grants, subsidies and contributions were restricted as follows:

| | Budget Closing Balance 30 June 2021 | Actual Balance 30 June 2020 |
|---|-------------------------------------|-----------------------------|
| Unspent grants, subsidies and contributions | 0 | 48,870 |
| | 0 | 48,870 |

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 / Borrowings | 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 | 149,200 | 49,200 | 100,000 | - | - |
| Childcare - Flooring | 40,000 | - | - | 40,000 | - |
| | 244,887 | 49,200 | 100,000 | 90,000 | 5,687 |
| 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 |
| Tandem Drive 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 | - | - | - |
| LRCI - 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 | 2,089,758 | 805,568 | 152,000 | 240,856 | 891,334 |



SHIRE OF WILLIAMS

Draft FEES and CHARGES 2020/21

| 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 | 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 | GST | Charge |
|---|--|------------|-----|------|---------|
| | | GST Incl | Y/N | Code | 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 | GST | Charge |
|--|--|----------|-----|------|---------|
| | | GST Incl | Y/N | Code | Account |
| <i>Charges are for normal working hours (Monday – Friday 7am – 4.30pm)</i> | | | | | |
| <i>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

Draft FEES and CHARGES 2020/21

| 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 |



SHIRE OF WILLIAMS

Draft FEES and CHARGES 2020/21

| 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 |



SHIRE OF WILLIAMS

Draft FEES and CHARGES 2020/21

| Housing | | \$ | GST | GST | Charge |
|-----------------------------|--|----------|-----|------|---------|
| | | GST Incl | Y/N | Code | 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 | GST | Charge |
|---|---|----------|-----|------|---------|
| | | GST Incl | Y/N | Code | 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 | <i>season (6 month period) - 2 per week</i> | \$305.50 | Y | GST | I111005 |
| Indoor Sports / Instructional Classes | <i>monthly - 2 per week</i> | \$99.00 | Y | GST | I111005 |
| Indoor Sports / Instructional Classes | <i>single hire</i> | \$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 | <i>each per day</i> | \$2.50 | Y | GST | I111015 |
| Trestles (wooden ones only) | <i>each per day</i> | \$10.00 | Y | GST | I111015 |
| Crockery* | <i>each per day</i> | \$0.30 | Y | GST | I111015 |
| Cutlery* | <i>each per day</i> | \$0.10 | Y | GST | I111015 |
| Urn | <i>per day</i> | \$16.00 | Y | GST | I111015 |

| Pavilion | | \$ | GST | GST | Charge |
|--|----------------------------------|----------|-----|------|---------|
| | | GST Incl | Y/N | Code | 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 |



SHIRE OF WILLIAMS

Draft FEES and CHARGES 2020/21

| 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 |



SHIRE OF WILLIAMS

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

Cr Harding requested leave of absence for the August 2020 Council Meeting.

Council Resolution

Major/Carne

That Council endorse the leave of absence request from Cr Harding for the August 2020 Council Meeting.

**Carried 9/0
Resolution 15/21**

12.0 Closure of Meeting

There being no further business, the President Cr Jarrad Logie declared the Meeting closed at 7.09pm.