



2019-2020

ADOPTED BUDGET



Shire of Williams

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Adopted : 25th July 2019



Budget Overview of 2019/2020

The Shire of Williams has delivered a financially responsible budget that delivers for our community and will support the principles contained in the Strategic Community Plan and Corporate Business Plan. There will be continued improvements towards infrastructure and roads and is considered to deliver a sustainable economic outcome for the community.

The Shire concluded last financial year with an estimated surplus of \$407,027.

The 19/20 budget delivers social outcomes identified in various planning and community supporting strategies that have previously been adopted by the Council. Also supporting key environmental strategies and initiatives.

Fees and Charges

An increase of 2% will apply, with the exception of private rentals which will see no increase. Other minor changes have been agreed which are itemised in the budget and are in line with the forward financial plans. All fees and charges are available on the Shire's website.

Waste

Household and commercial waste charges will increase by 35% due to the cessation of landfill in Williams and transport to another site. It remains cost neutral to the Shire.

Grant Funding

- Roads to Recovery - \$196,112
- Road Project Grant - \$276,933
- Country Pathways Grant - \$31,170

| Statement of Loan Debt | 30 th June 2019 |
|--|----------------------------|
| IT Equipment | \$3,885 |
| Grader | \$100,168 |
| Industrial Land | \$196,079 |
| Industrial Shed (Lot 440) | \$152,383 |
| Industrial Shed (Lot 403) | \$224,847 |
| Synthetic Bowling Green (Self Supporting Loan) | \$138,464 |
| Total: | \$815,826 |

Capital Works Programme

Investment in infrastructure, land and buildings, as well as plant and equipment is planned totalling \$2,123,864. A major component being road infrastructure totalling \$1,146,599 to support major improvements. An amount of \$200,000 is included for the acquisition of land on the Albany Highway for future community plans.

| Detailed Expenditure | 2019-2020 |
|--|--------------------|
| Land & Buildings | |
| Single Person Unit Refurbishment | \$31,117 |
| Drainage Upgrade Single Person Unit | \$11,119 |
| Building Refurbishments | \$11,117 |
| Recreation Ground – Grandstand Refurbishment | \$35,000 |
| Men's Shed – Utilities and Earthworks | \$15,068 |
| Land Acquisition | \$200,000 |
| | \$303,420 |
| Plant & Machinery | |
| Ride on Mower | \$12,000 |
| Vehicle – 16WL | \$55,000 |
| Semi Water Cart | \$60,000 |
| Minor Plant | \$10,000 |
| Vehicle - FDC | \$34,000 |
| Utility – WL5802 | \$33,000 |
| Utility – WL826 | \$26,000 |
| Front End Loader – WL5639 | \$280,000 |
| | \$510,000 |
| Road Assets | |
| Project Grant – Pingelly Rd (Seal) | \$207,451 |
| Project Grant – Williams Darkan Rd (Reseal) | \$202,350 |
| RTR – York Williams Rd (Reseal) | \$70,000 |
| RTR – Wangeling Gully Rd (Gravel Sheeting) | \$51,112 |
| RTR – Clayton Rd (Seal Widening) | \$75,000 |
| Council – Zilko Rd (Gravel Sheeting) | \$45,000 |
| Council – Zilko Rd (Widen Culverts) | \$26,000 |
| Council – Marradong Rd (Pavement Repairs) | \$52,055 |
| Council – Carne/Narrakine Rd (Pavement Repairs) | \$22,050 |
| Council – Lavender St/Forrest St/Stan Gillett (Seal) | \$89,895 |
| Council – Townsite Drainage | \$50,027 |
| Council – Funded Project (Gravel Sheeting) | \$98,347 |
| Carpark – Near Post Office | \$95,000 |
| Footpath – Albany Highway | \$62,312 |
| | \$1,146,599 |
| Parks & Reserves | |
| Lions Park Redevelopment – Signage | \$30,000 |
| Commissioning Waste Transfer Station | \$54,441 |
| Oval/Trotting Track Fencing | \$34,404 |
| Swimming Pool Refurbishment Basins | \$20,000 |
| Standpipe Water Meter System | \$25,000 |
| | \$163,845 |
| Total Asset Expenditure: | \$2,123,864 |

For a more comprehensive review of the budget, please visit:
www.williams.wa.gov.au



Rates Information Sheet 2019/2020

Rates

Overall increase to the total rates revenue will be 4.02%. The valuation of UV properties for 19/20 includes an average increase of 3.86%, which then reflects the overall rate income for these properties. Total rates raised \$1,889,449.

Roadside Collection

The roadside collection service is fixed at \$443.50 and includes a weekly collection of general waste and a fortnightly collection of recycling on a Tuesday by Avon Waste. For further details regarding additional bins and rural tip passes please see our website.

Refuse Site opening hours: Wednesday, Saturday and Sunday 9am-3pm.

Rate Payments

The following rate payment options are offered for cheque, credit card, direct debit or cash payments to the "Shire of Williams".

Payment in full on or before the **13th September 2019**.

Payment by four instalments due on or before:

1. 1st Instalment – 13/09/2019
2. 2nd Quarterly Instalment – 15/11/2019
3. 3rd Quarterly Instalment – 17/01/2020
4. 4th and Final Quarterly Instalment – 20/03/2020

The instalment option will incur an administrative fee of \$30 per assessment and a daily interest rate on each instalment after the first of 0.015%

Overdue Interest Rate on Rate Payments

Interest will be charged on all rates not paid by the due date where the ratepayer has not elected to pay by instalments. Interest on overdue rates is charged at a rate of 0.0301% per day.

General Council Information

| Councillors | Position | Term |
|-------------------|------------------|----------|
| Cr Jarrad Logie | President | Oct 2021 |
| Cr Natalie Major | Deputy President | Oct 2019 |
| Cr Moya Carne | Councillor | Oct 2019 |
| Cr Gilbert Medlen | Councillor | Oct 2019 |
| Cr Greg Cavanagh | Councillor | Oct 2019 |
| Cr Simon Harding | Councillor | Oct 2021 |
| Cr Alexander Watt | Councillor | Oct 2021 |
| Cr Robert Baker | Councillor | Oct 2021 |

Department of Transport

The Shire of Williams is a licensed agent for the Department of Transport. Enquires and processing are available between 8.00am – 4.00pm Monday to Friday.

Building and Development Applications

An application form, fee and duplicate plans must be submitted to Council for approval prior to commencement of any new building or alterations (excepting out buildings in the rural area). Failure to make application can lead to additional fees and/or other penalties. Properties that are located in designated Bush Fire Prone Areas may require additional assessment of the bush fire risk as part of any planning or building approval process.

Animal Registration (due/renewable 1st Nov each year)

All dogs three months or older must be microchipped and registered by legal requirement.

All cats reaching six months of age must be sterilised, microchipped and registered as per the Cat Act 2011.

Administration Staff

| Name | Position |
|-----------------|---|
| Geoff McKeown | Chief Executive Officer |
| Cara Ryan | Manager of Finance |
| Tony Kett | Works Supervisor |
| Britt Logie | Community Development Officer |
| Sharon Wilkie | Senior Finance and Administration Officer |
| Manuela Lenehan | Administration Officer |
| Kim Walsh | Administration Officer |
| Trevor Brandy | EHO/Building Surveyor |



SHIRE OF WILLIAMS

BUDGET FOR THE YEAR ENDED 30 JUNE 2020

TABLE OF CONTENTS

| | |
|---|----|
| Statement of Comprehensive Income by Nature or Type | 2 |
| Basis of Preparation | 3 |
| Statement of Comprehensive Income by Program | 4 |
| Statement of Cash Flows | 6 |
| Rate Setting Statement by Program | 7 |
| Rates and Service Charges | 8 |
| Net Current Assets | 10 |
| Reconciliation of Cash | 13 |
| Fixed Assets | 14 |
| Asset Depreciation | 16 |
| Borrowings | 17 |
| Cash Backed Reserves | 19 |
| Fees and Charges | 20 |
| Grant Revenue | 20 |
| Other Information | 21 |
| Major Land Transactions | 22 |
| Major Trading Undertaking | 22 |
| Interests in Joint Arrangements | 22 |
| Trust | 23 |
| Significant Accounting Policies - Other | 24 |
| Significant Accounting Policies - Change in Accounting Policies | 25 |
| | |
| <u>Supplementary Information</u> | |
| Detailed Operating Schedules | 26 |
| Detailed Capital Projects | 41 |

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.

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2020**

BY NATURE OR TYPE

| | NOTE | 2019/20 Budget | 2018/19 Actual | 2018/19 Budget |
|--|-------|--------------------|--------------------|--------------------|
| | | \$ | \$ | \$ |
| Revenue | | | | |
| Rates | 1(a) | 1,924,101 | 1,850,679 | 1,849,602 |
| Operating grants, subsidies and contributions | 9 | 487,019 | 720,865 | 416,640 |
| Fees and charges | 8 | 850,629 | 699,999 | 693,588 |
| Service charges | 1(c) | 0 | 0 | 0 |
| Interest earnings | 10(a) | 41,600 | 43,653 | 49,403 |
| Other revenue | 10(b) | 42,500 | 95,437 | 52,334 |
| | | 3,345,849 | 3,410,633 | 3,061,567 |
| Expenses | | | | |
| Employee costs | | (1,612,023) | (1,436,669) | (1,528,725) |
| Materials and contracts | | (543,354) | (492,408) | (487,757) |
| Utility charges | | (188,750) | (188,550) | (151,350) |
| Depreciation on non-current assets | 5 | (1,256,950) | (1,255,169) | (1,327,500) |
| Interest expenses | 10(d) | (32,579) | (35,326) | (36,082) |
| Insurance expenses | | (112,166) | (111,143) | (111,108) |
| Other expenditure | | (15,250) | (15,475) | (15,250) |
| | | (3,761,072) | (3,534,740) | (3,657,772) |
| Subtotal | | (415,223) | (124,107) | (596,205) |
| Non-operating grants, subsidies and contributions | 9 | 516,215 | 1,195,492 | 1,251,521 |
| Profit on asset disposals | 4(b) | 19,871 | 14,571 | 5,000 |
| Loss on asset disposals | 4(b) | (5,711) | (41,700) | (5,500) |
| Loss on revaluation of non current assets | | 0 | 0 | 0 |
| Reversal of prior year loss on revaluation of assets | | 0 | 0 | 0 |
| Fair value adjustments to financial assets at fair value through profit or loss | | 0 | 0 | 0 |
| Fair value adjustments to investment property at fair value through profit or loss | | 0 | 0 | 0 |
| | | 530,375 | 1,168,363 | 1,251,021 |
| Net result | | 115,152 | 1,044,256 | 654,816 |
| Other comprehensive income | | | | |
| Changes on revaluation of non-current assets | | 0 | 0 | 0 |
| Total other comprehensive income | | 0 | 0 | 0 |
| Total comprehensive income | | 115,152 | 1,044,256 | 654,816 |

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

FOR THE YEAR ENDED 30TH JUNE 2020

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.

2018/19 ACTUAL BALANCES

Balances shown in this budget as 2018/19 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 2019 the following new accounting policies are to be adopted and have impacted on the preparation of the budget:

- AASB 15 - Revenue from Contracts with Customers;
- AASB 16 - Leases; and
- AASB 1058 - Income of Not-for-Profit Entities.

Explanation of the changes arising from these standards is provided at Note 15.

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 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 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.

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2020**

BY REPORTING PROGRAM

| | NOTE | 2019/20 Budget | 2018/19 Actual | 2018/19 Budget |
|---|--------------------|--------------------|--------------------|--------------------|
| Revenue | 1, 8, 9, 10(a),(b) | \$ | \$ | \$ |
| Governance | | 501 | 94,420 | 99,095 |
| General purpose funding | | 2,230,196 | 2,386,298 | 2,140,768 |
| Law, order, public safety | | 44,248 | 31,187 | 21,186 |
| Health | | 400 | 300 | 400 |
| Education and welfare | | 283,029 | 195,815 | 212,818 |
| Housing | | 247,804 | 190,032 | 192,818 |
| Community amenities | | 203,177 | 160,602 | 140,304 |
| Recreation and culture | | 44,557 | 72,849 | 49,776 |
| Transport | | 96,881 | 104,162 | 76,043 |
| Economic services | | 102,826 | 97,161 | 69,159 |
| Other property and services | | 92,230 | 77,807 | 59,200 |
| | | 3,345,849 | 3,410,633 | 3,061,567 |
| Expenses excluding finance costs | 5,10(c)(e)(f)(g) | | | |
| Governance | | (205,215) | (275,654) | (331,295) |
| General purpose funding | | (84,250) | (19,182) | (18,750) |
| Law, order, public safety | | (90,129) | (55,494) | (66,170) |
| Health | | (59,671) | (72,600) | (83,236) |
| Education and welfare | | (320,281) | (232,416) | (249,353) |
| Housing | | (164,843) | (155,692) | (155,249) |
| Community amenities | | (316,987) | (253,162) | (250,778) |
| Recreation and culture | | (702,578) | (715,272) | (707,766) |
| Transport | | (1,564,806) | (1,420,918) | (1,559,331) |
| Economic services | | (127,886) | (122,902) | (99,017) |
| Other property and services | | (91,847) | (176,122) | (100,745) |
| | | (3,728,493) | (3,499,414) | (3,621,690) |
| Finance costs | 6, 10(d) | | | |
| Governance | | 0 | (257) | (313) |
| Recreation and culture | | (4,241) | (4,464) | (4,717) |
| Transport | | (3,095) | (4,215) | (4,397) |
| Economic services | | (12,867) | (13,529) | (13,655) |
| Other property and services | | (12,376) | (12,861) | (13,000) |
| | | (32,579) | (35,326) | (36,082) |
| Subtotal | | (415,223) | (124,107) | (596,205) |
| Non-operating grants, subsidies and contributions | 9 | 516,215 | 1,195,492 | 1,251,521 |
| Profit on disposal of assets | 4(b) | 19,871 | 14,571 | 5,000 |
| (Loss) on disposal of assets | 4(b) | (5,711) | (41,700) | (5,500) |
| | | 530,375 | 1,168,363 | 1,251,021 |
| Net result | | 115,152 | 1,044,256 | 654,816 |
| Other comprehensive income | | | | |
| Changes on revaluation of non-current assets | | 0 | 0 | 0 |
| Total other comprehensive income | | 0 | 0 | 0 |
| Total comprehensive income | | 115,152 | 1,044,256 | 654,816 |

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

GOVERNANCE

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

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

LAW, ORDER, PUBLIC SAFETY

To provide services to ensure a safer community.

HEALTH

To provide an operational framework for good community health.

EDUCATION AND WELFARE

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

HOUSING

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

COMMUNITY AMENITIES

Provision of amenities required by the community.

RECREATION AND CULTURE

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

TRANSPORT

To provide effective and efficient transport services to the community.

ECONOMIC SERVICES

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

OTHER PROPERTY AND SERVICES

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

ACTIVITIES

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.

Rates, general purpose government grants and interest revenue.

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

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

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.

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

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

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

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

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

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

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2020

BY NATURE OR TYPE

| | NOTE | 2019/20 Budget \$ | 2018/19 Actual \$ | 2018/19 Budget \$ |
|--|------|-------------------------|-------------------------|-------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Receipts | | | | |
| Rates | | 1,929,101 | 1,852,046 | 1,859,602 |
| Operating grants, subsidies and contributions | | 450,335 | 452,952 | 457,316 |
| Fees and charges | | 850,629 | 699,999 | 693,588 |
| Interest earnings | | 41,600 | 43,653 | 49,403 |
| Goods and services tax | | 136,684 | 93,758 | 259,269 |
| Other revenue | | 42,500 | 95,437 | 52,334 |
| | | 3,450,849 | 3,237,845 | 3,371,512 |
| Payments | | | | |
| Employee costs | | (1,624,226) | (1,456,823) | (1,558,725) |
| Materials and contracts | | (342,407) | (518,244) | (589,952) |
| Utility charges | | (228,750) | (188,550) | (151,350) |
| Interest expenses | | (32,579) | (32,686) | (36,082) |
| Insurance expenses | | (122,166) | (111,143) | (111,108) |
| Goods and services tax | | (254,264) | (142,118) | (259,269) |
| Other expenditure | | (15,250) | (15,475) | (15,250) |
| | | (2,619,642) | (2,465,039) | (2,721,736) |
| Net cash provided by (used in) operating activities | 3 | 831,207 | 772,806 | 649,776 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Payments for purchase of property, plant & equipment | 4(a) | (813,420) | (647,448) | (723,825) |
| Payments for construction of infrastructure | 4(a) | (1,310,444) | (1,452,386) | (1,629,272) |
| Non-operating grants, subsidies and contributions used for the development of assets | 9 | 516,215 | 1,195,492 | 1,251,521 |
| Proceeds from sale of plant & equipment | 4(b) | 95,000 | 56,011 | 48,500 |
| Proceeds from sale of infrastructure | 4(b) | 0 | 3,000 | 0 |
| Net cash provided by (used in) investing activities | | (1,512,649) | (845,332) | (1,053,076) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | |
| Repayment of borrowings | 6(a) | (112,942) | (92,462) | (102,768) |
| Proceeds from self supporting loans | 6(a) | 15,475 | 14,999 | 14,999 |
| Net cash provided by (used in) financing activities | | (97,467) | (77,463) | (87,769) |
| Net increase (decrease) in cash held | | (778,909) | (149,988) | (491,069) |
| Cash at beginning of year | | 1,518,281 | 1,668,269 | 1,668,269 |
| Cash and cash equivalents at the end of the year | 3 | 739,372 | 1,518,281 | 1,177,200 |

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

**RATES SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2020**

BY REPORTING PROGRAM

| | NOTE | 2019/20 Budget | 2018/19 Actual | 2018/19 Budget |
|--|-----------|-------------------|-------------------|-------------------|
| | | \$ | \$ | \$ |
| OPERATING ACTIVITIES | | | | |
| Net current assets at start of financial year - surplus/(deficit) | 2 (b)(i) | 394,592 | 223,170 | 218,486 |
| | | 394,592 | 223,170 | 218,486 |
| Revenue from operating activities (excluding rates) | | | | |
| Governance | | 501 | 96,233 | 102,095 |
| General purpose funding | | 340,747 | 568,621 | 324,340 |
| Law, order, public safety | | 44,248 | 31,187 | 21,186 |
| Health | | 400 | 300 | 400 |
| Education and welfare | | 283,029 | 195,815 | 212,818 |
| Housing | | 247,804 | 190,032 | 192,818 |
| Community amenities | | 203,177 | 160,602 | 140,304 |
| Recreation and culture | | 44,557 | 75,849 | 49,776 |
| Transport | | 109,381 | 113,920 | 78,043 |
| Economic services | | 102,826 | 97,161 | 69,159 |
| Other property and services | | 99,601 | 77,807 | 59,200 |
| | | 1,476,271 | 1,607,527 | 1,250,139 |
| Expenditure from operating activities | | | | |
| Governance | | (205,215) | (293,048) | (331,608) |
| General purpose funding | | (84,250) | (19,182) | (18,750) |
| Law, order, public safety | | (90,129) | (55,494) | (66,170) |
| Health | | (59,671) | (74,199) | (83,236) |
| Education and welfare | | (320,281) | (235,327) | (249,353) |
| Housing | | (164,843) | (155,692) | (155,249) |
| Community amenities | | (316,987) | (253,162) | (250,778) |
| Recreation and culture | | (707,318) | (736,394) | (712,483) |
| Transport | | (1,573,113) | (1,428,528) | (1,569,228) |
| Economic services | | (140,753) | (136,431) | (112,672) |
| Other property and services | | (104,223) | (188,983) | (113,745) |
| | | (3,766,783) | (3,576,440) | (3,663,272) |
| Non-cash amounts excluded from operating activities | 2 (b)(ii) | 1,248,190 | 1,275,760 | 1,328,000 |
| Amount attributable to operating activities | | (647,730) | (469,983) | (866,647) |
| INVESTING ACTIVITIES | | | | |
| Non-operating grants, subsidies and contributions | 9 | 516,215 | 1,195,492 | 1,251,521 |
| Purchase property, plant and equipment | 4(a) | (813,420) | (647,448) | (723,825) |
| Purchase and construction of infrastructure | 4(a) | (1,310,444) | (1,452,386) | (1,629,272) |
| Proceeds from disposal of assets | 4(b) | 95,000 | 59,011 | 48,500 |
| Amount attributable to investing activities | | (1,512,649) | (845,332) | (1,053,076) |
| FINANCING ACTIVITIES | | | | |
| Repayment of borrowings | 6(a) | (112,942) | (92,462) | (102,768) |
| Proceeds from self supporting loans | 6(a) | 15,475 | 14,999 | 14,999 |
| Transfers to cash backed reserves (restricted assets) | 7(a) | (125,835) | (74,873) | (85,903) |
| Transfers from cash backed reserves (restricted assets) | 7(a) | 494,232 | 57,000 | 276,967 |
| Amount attributable to financing activities | | 270,930 | (95,336) | 103,295 |
| Budgeted deficiency before general rates | | (1,889,449) | (1,410,650) | (1,816,428) |
| Estimated amount to be raised from general rates | 1 | 1,889,449 | 1,817,677 | 1,816,428 |
| Net current assets at end of financial year - surplus/(deficit) | 2 (b)(i) | 0 | 407,027 | (0) |

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

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

1. RATES AND SERVICE CHARGES

(a) Rating Information

| RATE TYPE | Rate in | Number of properties | Rateable value | 2019/20 Budgeted rate revenue | 2019/20 Budgeted interim rates | 2019/20 Budgeted back rates | 2019/20 Budgeted total revenue | 2018/19 Actual total revenue | 2018/19 Budget total revenue |
|--|----------|----------------------|----------------|-------------------------------|--------------------------------|-----------------------------|--------------------------------|------------------------------|------------------------------|
| | \$ | | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Differential general rate or general rate | | | | | | | | | |
| GRV Residential | 0.073256 | 144 | 1,822,934 | 133,541 | 0 | 0 | 133,541 | 134,579 | 133,125 |
| GRV Industrial/Commercial | 0.073256 | 22 | 1,018,116 | 74,583 | 0 | 0 | 74,583 | 70,823 | 70,823 |
| UV Rural/Mining | 0.007011 | 240 | 212,240,000 | 1,488,015 | 0 | 0 | 1,488,015 | 1,428,125 | 1,428,330 |
| Sub-Totals | | 406 | 215,081,050 | 1,696,139 | 0 | 0 | 1,696,139 | 1,633,527 | 1,632,278 |
| Minimum | | | | | | | | | |
| Minimum payment | | | | | | | | | |
| | \$ | | | | | | | | |
| GRV Residential | 720 | 137 | 655,470 | 98,640 | 0 | 0 | 98,640 | 94,500 | 94,500 |
| GRV Industrial/Commercial | 720 | 21 | 70,125 | 15,120 | 0 | 0 | 15,120 | 14,000 | 14,000 |
| UV Rural/Mining | 925 | 86 | 7,683,100 | 79,550 | 0 | 0 | 79,550 | 75,650 | 75,650 |
| Sub-Totals | | 244 | 8,408,695 | 193,310 | 0 | 0 | 193,310 | 184,150 | 184,150 |
| | | 650 | 223,489,745 | 1,889,449 | 0 | 0 | 1,889,449 | 1,817,677 | 1,816,428 |
| Discounts/concessions (Refer note 1(d)) | | | | | | | 0 | 0 | 0 |
| Total amount raised from general rates | | | | | | | 1,889,449 | 1,817,677 | 1,816,428 |
| Ex Gratia Rates | | | | | | | 34,652 | 33,002 | 33,174 |
| Total rates | | | | | | | 1,924,101 | 1,850,679 | 1,849,602 |

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 2019/20 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

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 | 13/09/2019 | 0 | 0.0% | 11.0% |
| Option two | | | | |
| First Instalment | 13/09/2019 | 0 | 5.5% | 11.0% |
| Second Instalment | 15/11/2019 | 10 | 5.5% | 11.0% |
| Third Instalment | 17/01/2020 | 10 | 5.5% | 11.0% |
| Fourth Instalment | 20/03/2020 | 10 | 5.5% | 11.0% |

| | 2019/20 Budget revenue | 2018/19 Actual revenue | 2018/19 Budget revenue |
|---|---------------------------------------|---------------------------------------|---------------------------------------|
| | \$ | \$ | \$ |
| Instalment plan admin charge revenue | 4,000 | 4,020 | 3,500 |
| Instalment plan interest earned | 6,500 | 6,834 | 6,500 |
| Unpaid rates and service charge interest earned | 7,000 | 6,935 | 7,000 |
| | 17,500 | 17,789 | 17,000 |

(c) Specified Area Rate

The Shire does not impose Specified Area Rates.

(d) Service Charges

The Shire does not impose Service charges.

(e) Rates discounts, waivers and concessions

The Shire does not offer discounts and does not anticipate any waivers or concessions for the year ended 30th June 2020.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

2 (a). NET CURRENT ASSETS

| | | 2019/20 | 2019/20 | 2018/19 | 2018/19 |
|--|------|--------------|--------------|-----------|--------------|
| | Note | Budget | Budget | Estimated | Budget |
| | | 30 June 2020 | 01 July 2019 | Actual | 30 June 2019 |
| | | \$ | \$ | \$ | \$ |
| Composition of estimated net current assets | | | | | |
| Current assets | | | | | |
| Cash - unrestricted | 3 | 149,003 | 547,080 | 547,080 | 427,371 |
| Cash - restricted reserves | 3 | 590,369 | 958,766 | 958,766 | 749,829 |
| Cash - restricted unspent grants | 3 | 0 | 12,435 | 12,435 | |
| Receivables | | 200,080 | 305,080 | 305,080 | 66,140 |
| Inventories | | 7,050 | 9,150 | 9,150 | 19,022 |
| | | 946,502 | 1,832,511 | 1,832,511 | 1,262,362 |
| Less: current liabilities | | | | | |
| Trade and other payables | | (55,851) | (141,036) | (141,036) | (255,071) |
| Contract liabilities | | 0 | (12,435) | 0 | |
| Long term borrowings | | 102,491 | (112,942) | (112,942) | (102,768) |
| Provisions | | (305,680) | (325,680) | (325,680) | (262,630) |
| | | (259,040) | (592,093) | (579,658) | (620,469) |
| Net current assets | | 687,462 | 1,240,418 | 1,252,853 | 641,893 |

2 (b). NET CURRENT ASSETS (CONTINUED)

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

Operating activities excluded from 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.

| | | 2019/20 Budget 30 June 2020 | 2019/20 Budget 01 July 2019 | 2018/19 Estimated Actual 30 June 2019 | 2018/19 Budget 30 June 2019 |
|---|------|-----------------------------------|-----------------------------------|--|-----------------------------------|
| | Note | \$ | \$ | \$ | \$ |
| (i) Current assets and liabilities excluded from budgeted deficiency | | | | | |
| Net current assets | 2 | 687,462 | 1,240,418 | 1,252,853 | 641,893 |
| 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 | (590,369) | (958,766) | (958,766) | (749,829) |
| Less: Current assets not expected to be received at end of year - current portion of self supporting loans receivable | | (15,475) | (15,475) | (15,475) | |
| Add: Current liabilities not expected to be cleared at end of year - Current portion of borrowings | | (102,491) | 112,942 | 112,942 | 102,768 |
| - Employee benefit provisions | | 20,873 | 15,473 | 15,473 | 5,168 |
| Adjusted net current assets - surplus/(deficit) | | 0 | 394,592 | 407,027 | 0 |
| (ii) 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 | | | | | |
| Less: Profit on asset disposals | 4(b) | (19,871) | (14,571) | (14,571) | (5,000) |
| Less: Movement in liabilities associated with restricted cash | | 5,400 | (6,538) | (6,538) | |
| Add: Loss on disposal of assets | 4(b) | 5,711 | 41,700 | 41,700 | 5,500 |
| Add: Change in accounting policies | 15 | | 12,435 | | |
| Add: Depreciation on assets | 5 | 1,256,950 | 1,255,169 | 1,255,169 | 1,327,500 |
| Non cash amounts excluded from operating activities | | 1,248,190 | 1,288,195 | 1,275,760 | 1,328,000 |

(iii) Reason for adjustment to Adjusted net current assets - surplus/(deficit) on 1 July 2019

The Shire has elected to retrospectively apply the cumulative effect of applying AASB 1058 Income of Not-for-Profit Entities at the date of initial application of the standard, being 1 July 2019. The impact of applying the standard was to recognise unspent grants and contributions for construction of recognisable non-financial assets controlled by the Shire as a liability. The opening budgeted surplus/deficit on 1 July 2019 has been amended accordingly from the estimated actual closing surplus/deficit. Refer to note 15 for further explanation of the impact of the changes in accounting policies

2 (c). 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.

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.

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.

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.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

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:

| | 2019/20 Budget | 2018/19 Actual | 2018/19 Budget |
|--|---------------------------|---------------------------|---------------------------|
| | \$ | \$ | \$ |
| Cash - unrestricted | 149,003 | 547,080 | 427,371 |
| Cash - restricted | 590,369 | 971,201 | 749,829 |
| | <u>739,372</u> | <u>1,518,281</u> | <u>1,177,200</u> |
| The following restrictions have been imposed by regulation or other externally imposed requirements: | | | |
| Leave Reserve | 20,873 | 15,473 | 15,623 |
| Plant Replacement Reserve | 101,513 | 216,013 | 165,639 |
| Building Reserve | 253,558 | 446,758 | 373,130 |
| Recreation Facilities Reserve | 88,945 | 121,445 | 37,581 |
| Art Acquisition Reserve | 6,951 | 11,651 | 11,696 |
| Joint Venture Housing Reserve | 105,694 | 94,194 | 92,735 |
| Refuse Site Reserve | 0 | 53,232 | 53,425 |
| Community Chest Reserve | 12,835 | 0 | 0 |
| Unspent grants and contributions not held in reserve | 0 | 12,435 | 0 |
| | <u>590,369</u> | <u>971,201</u> | <u>749,829</u> |
| Reconciliation of net cash provided by operating activities to net result | | | |
| Net result | 115,152 | 1,044,256 | 654,816 |
| Depreciation | 1,256,950 | 1,255,169 | 1,327,500 |
| (Profit)/loss on sale of asset | (14,160) | 27,129 | 500 |
| (Increase)/decrease in receivables | 43,495 | (172,788) | 50,676 |
| (Increase)/decrease in contract assets | 0 | 0 | 0 |
| (Increase)/decrease in inventories | 2,100 | 9,932 | 60 |
| Increase/(decrease) in payables | (36,115) | (216,717) | (102,255) |
| Increase/(decrease) in contract liabilities | (12,435) | 0 | 0 |
| Increase/(decrease) in employee provisions | (20,000) | 21,317 | (30,000) |
| Change in accounting policies transferred to retained surplus (refer to Note 15) | 12,435 | 0 | 0 |
| Grants/contributions for the development of assets | (516,215) | (1,195,492) | (1,251,521) |
| Net cash from operating activities | <u>831,207</u> | <u>772,806</u> | <u>649,776</u> |

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.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

4. FIXED ASSETS

(a) Acquisition of Assets

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

| Asset class | Reporting program | | | | | | | 2019/20 Budget total | 2018/19 Actual total | 2018/19 Budget total |
|--------------------------------------|--------------------------|---------|------------------------|---------------------------|-----------|----------------------|-----------------------------------|-------------------------|-------------------------|-------------------------|
| | Education and welfare | Housing | Community amenities | Recreation and culture | Transport | Economic services | Other property and services | | | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| <i>Property, Plant and Equipment</i> | | | | | | | | | | |
| Land - freehold land | 0 | 0 | 0 | 200,000 | 0 | 0 | 0 | 200,000 | 27,827 | 26,000 |
| Land - vested in and under the co | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Buildings - non-specialised | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 81,744 |
| Buildings - specialised | 15,068 | 53,353 | 0 | 35,000 | 0 | 0 | 0 | 103,420 | 288,763 | 242,081 |
| Furniture and equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| Plant and equipment | 34,000 | 0 | 0 | 0 | 421,000 | 0 | 55,000 | 510,000 | 330,858 | 374,000 |
| | 49,068 | 53,353 | 0 | 235,000 | 421,000 | 0 | 55,000 | 813,420 | 647,448 | 723,825 |
| <i>Infrastructure</i> | | | | | | | | | | |
| Infrastructure - Roads | 0 | 0 | 0 | 0 | 1,146,599 | 0 | 0 | 1,146,599 | 1,090,336 | 1,181,414 |
| Infrastructure - Bridges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 0 |
| Infrastructure - Drainage | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14,646 | 50,065 |
| Infrastructure - Footpaths | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | 70,084 |
| Infrastructure - Parks & Gardens | 0 | 0 | 54,441 | 84,404 | 0 | 25,000 | 0 | 163,845 | 347,404 | 327,709 |
| | 0 | 0 | 54,441 | 84,404 | 1,146,599 | 25,000 | 0 | 1,310,444 | 1,452,386 | 1,629,272 |

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

Page 41 - Detailed Capital Projects

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

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

| | 2019/20 Budget Net Book Value | 2019/20 Budget Sale Proceeds | 2019/20 Budget Profit | 2019/20 Budget Loss | 2018/19 Actual Net Book Value | 2018/19 Actual Sale Proceeds | 2018/19 Actual Profit | 2018/19 Actual Loss | 2018/19 Budget Net Book Value | 2018/19 Budget Sale Proceeds | 2018/19 Budget Profit | 2018/19 Budget Loss |
|---|--|---------------------------------------|-----------------------------|---------------------------|--|---------------------------------------|-----------------------------|---------------------------|--|---------------------------------------|-----------------------------|---------------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| By Program | | | | | | | | | | | | |
| Governance | | 0 | | 0 | 31,687 | 16,363 | 1,813 | (17,137) | 15,000 | 18,000 | 3,000 | 0 |
| Health | | 0 | 0 | 0 | 1,599 | 0 | 0 | (1,599) | | 0 | 0 | 0 |
| Education and welfare | | 0 | 0 | 0 | 2,911 | 0 | 0 | (2,911) | | 0 | 0 | 0 |
| Recreation and culture | 2,499 | 2,000 | 0 | (499) | 16,658 | 3,000 | 3,000 | (16,658) | | 0 | 0 | 0 |
| Transport | 53,712 | 61,000 | 12,500 | (5,212) | 33,284 | 39,647 | 9,758 | (3,395) | 34,000 | 30,500 | 2,000 | (5,500) |
| Other property and services | 24,629 | 32,000 | 7,371 | 0 | | 0 | 0 | 0 | | 0 | 0 | 0 |
| | 80,840 | 95,000 | 19,871 | (5,711) | 86,140 | 59,011 | 14,571 | (41,700) | 49,000 | 48,500 | 5,000 | (5,500) |
| By Class | | | | | | | | | | | | |
| <u>Plant & Equipment</u> | | | | | | | | | | | | |
| Toyota Prado - 16WL | 24,629 | 32,000 | 7,371 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Isuzu DMAX - WL5802 | 12,712 | 8,000 | 0 | (4,712) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Holden Rodeo - WL826 | 3,500 | 3,000 | 0 | (500) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Case Front End Loader - WL5639 | 37,500 | 50,000 | 12,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Toro Ride On Mower - WL5302 | 2,499 | 2,000 | 0 | (499) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Mazda CX5 - WL16 | 0 | 0 | 0 | 0 | 14,551 | 16,364 | 1,813 | 0 | 15,000 | 18,000 | 3,000 | 0 |
| Holden Utility - WL5499 | 0 | 0 | 0 | 0 | 718 | 2,877 | 2,159 | 0 | 1,000 | 500 | 0 | (500) |
| Kia Truck - WL5414 | 0 | 0 | 0 | 0 | 3,022 | 4,000 | 978 | 0 | 3,000 | 5,000 | 2,000 | 0 |
| Prime Mover - WL91 | 0 | 0 | 0 | 0 | 26,149 | 32,770 | 6,621 | 0 | 30,000 | 25,000 | 0 | (5,000) |
| Write Off < \$5,000 FM Reg 17A | 0 | 0 | 0 | 0 | 6,499 | 0 | 0 | (6,499) | 0 | 0 | 0 | 0 |
| <u>Furniture & Equipment</u> | | | | | | | | | | | | |
| Write Off < \$5,000 FM Reg 17A | 0 | 0 | 0 | 0 | 30,914 | 0 | 0 | (30,914) | 0 | 0 | 0 | 0 |
| <u>Land & Buildings</u> | | | | | | | | | | | | |
| Sale of Land - Commission Main Roads | 0 | 0 | 0 | 0 | 0 | 3,000 | 3,000 | 0 | 0 | 0 | 0 | 0 |
| | | | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| <u>Infrastructure - Parks & Gardens</u> | | | | | | | | | | | | |
| Write Off < \$5,000 FM Reg 17A | 0 | 0 | 0 | 0 | 4,287 | 0 | 0 | (4,287) | 0 | 0 | 0 | 0 |
| | 80,840 | 95,000 | 19,871 | (5,711) | 86,140 | 59,011 | 14,571 | (41,700) | 49,000 | 48,500 | 5,000 | (5,500) |

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

5. ASSET DEPRECIATION

By Program

| |
|-----------------------------|
| Governance |
| 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 - Bridges |
| Infrastructure - Drainage |
| Infrastructure - Footpaths |
| Infrastructure - Parks & Gardens |

| 2019/20 Budget | 2018/19 Actual | 2018/19 Budget |
|-------------------|-------------------|-------------------|
| \$ | \$ | \$ |
| 0 | 44,112 | 49,600 |
| 3,000 | 3,043 | 2,000 |
| 12,500 | 12,471 | 13,000 |
| 27,500 | 27,306 | 27,000 |
| 45,000 | 44,863 | 45,000 |
| 4,250 | 3,994 | 4,300 |
| 225,300 | 225,201 | 208,200 |
| 780,000 | 778,139 | 875,000 |
| 3,400 | 3,409 | 3,400 |
| 156,000 | 112,631 | 100,000 |
| 1,256,950 | 1,255,169 | 1,327,500 |
| 56,000 | 56,016 | 50,000 |
| 173,000 | 171,456 | 172,000 |
| 11,500 | 11,398 | 16,000 |
| 140,000 | 139,750 | 142,000 |
| 457,000 | 456,702 | 632,000 |
| 122,250 | 122,232 | 13,000 |
| 167,200 | 167,273 | 133,500 |
| 21,000 | 21,317 | 94,000 |
| 109,000 | 109,025 | 75,000 |
| 1,256,950 | 1,255,169 | 1,327,500 |

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.

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.

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.

DEPRECIATION (CONTINUED)

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

| | |
|---------------------------------|-----------------|
| Buildings | 30 - 50 years |
| Furniture and Equipment | 4 - 10 years |
| Plant and Equipment | 5 - 15 years |
| Sealed Roads and Streets | |
| Formation | Not Depreciated |
| Pavement | 50 years |
| Bitumen seal | 20 years |
| Asphalt seal | 25 years |
| Gravel Roads | |
| Formation | Not Depreciated |
| Pavement | 50 years |
| Formed Roads | |
| Formation | Not Depreciated |
| Footpaths – slab | 20 years |
| Sewerage piping | 100 years |
| Water Piping & Drainage Systems | 75 years |

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2019

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

| Purpose | Budget | 2019/20 | 2019/20 | 2019/20 | Budget | 2018/19 | 2018/19 | 2018/19 | Actual | 2018/19 | 2018/19 | 2018/19 | Budget | | |
|------------------------------------|--------------------------|------------------------|-----------------------------------|----------------------------------|--|------------------------------------|------------------------|-----------------------------------|----------------------------------|--|------------------------------------|------------------------|-----------------------------------|----------------------------------|--|
| | Principal 1 July 2019 | Budget New loans | Budget Principal repayments | Budget Interest repayments | Principal outstanding 30 June 2020 | Actual Principal 1 July 2018 | Actual New loans | Actual Principal repayments | Actual Interest repayments | Principal outstanding 30 June 2019 | Budget Principal 1 July 2018 | Budget New loans | Budget Principal repayments | Budget Interest repayments | Principal outstanding 30 June 2019 |
| Governance | | \$ | \$ | \$ | \$ | | | \$ | \$ | \$ | | | \$ | \$ | \$ |
| Loan #68 It Equipment | 3,885 | 0 | 3,885 | 63 | 0 | 11,468 | 0 | 7,583 | 257 | 3,885 | 11,468 | 0 | 7,583 | 313 | 3,885 |
| Recreation and culture | | | | | | | | | | | | | | | |
| Loan#69 Williams Bowling Club | 138,464 | 0 | 15,475 | 4,241 | 122,989 | 153,463 | 0 | 14,999 | 4,464 | 138,464 | 168,000 | 0 | 14,999 | 4,717 | 153,001 |
| Transport | | | | | | | | | | | | | | | |
| Loan #67 Grader | 100,168 | 0 | 39,051 | 3,095 | 61,117 | 137,918 | 0 | 37,749 | 4,215 | 100,168 | 137,918 | 0 | 37,749 | 4,397 | 100,168 |
| Economic services | | | | | | | | | | | | | | | |
| Other property and services | | | | | | | | | | | | | | | |
| Loan #65 Industrial Land | 196,079 | 0 | 11,307 | 12,313 | 184,772 | 206,698 | 0 | 10,620 | 12,861 | 196,079 | 206,698 | 0 | 10,620 | 13,000 | 196,079 |
| Loan #66 Industrial Shed | 152,383 | 0 | 11,837 | 6,232 | 140,546 | 163,742 | 0 | 11,359 | 6,604 | 152,383 | 163,742 | 0 | 11,359 | 6,711 | 152,383 |
| Loan #70 Industrial Shed | 224,847 | 0 | 31,387 | 6,635 | 193,460 | 235,000 | 0 | 10,153 | 6,925 | 224,847 | 235,000 | 0 | 20,459 | 6,944 | 214,541 |
| | 677,362 | 0 | 97,467 | 28,338 | 579,895 | 754,825 | 0 | 77,463 | 30,862 | 677,362 | 754,825 | 0 | 87,769 | 31,365 | 667,056 |
| Self Supporting Loans | | | | | | | | | | | | | | | |
| Recreation and culture | | | | | | | | | | | | | | | |
| Loan#69 Williams Bowling Club | 138,464 | 0 | 15,475 | 4,241 | 122,989 | 153,463 | 0 | 14,999 | 4,464 | 138,464 | 168,000 | 0 | 14,999 | 4,717 | 153,001 |
| | 138,464 | 0 | 15,475 | 4,241 | 122,989 | 153,463 | 0 | 14,999 | 4,464 | 138,464 | 168,000 | 0 | 14,999 | 4,717 | 153,001 |
| | 815,826 | 0 | 112,942 | 32,579 | 702,884 | 908,288 | 0 | 92,462 | 35,326 | 815,826 | 922,825 | 0 | 102,768 | 36,082 | 820,057 |

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.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

6. INFORMATION ON BORROWINGS (CONTINUED)

(b) New borrowings - 2019/20

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2020

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2019 nor is it expected to have unspent borrowing funds as at 30th June 2020.

(d) Credit Facilities

| | 2019/20 Budget | 2018/19 Actual | 2018/19 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 | 10,000 | 10,000 |
| Credit card balance at balance date | 0 | 1,186 | 0 |
| Total amount of credit unused | 215,000 | 211,186 | 210,000 |
| Loan facilities | | | |
| Loan facilities in use at balance date | 702,884 | 815,826 | 820,057 |
| Unused loan facilities at balance date | 0 | 0 | 0 |

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.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

| | 2019/20 Budget Opening Balance | 2019/20 Budget Transfer to | 2019/20 Budget Transfer (from) | 2019/20 Budget Closing Balance | 2018/19 Actual Opening Balance | 2018/19 Actual Transfer to | 2018/19 Actual Transfer (from) | 2018/19 Actual Closing Balance | 2018/19 Budget Opening Balance | 2018/19 Budget Transfer to | 2018/19 Budget Transfer (from) | 2018/19 Budget Closing Balance |
|-------------------------------|---|----------------------------------|---|---|---|----------------------------------|---|---|---|----------------------------------|---|---|
| Leave Reserve | \$ 15,473 | \$ 5,400 | \$ 0 | \$ 20,873 | \$ 10,278 | \$ 5,195 | \$ 0 | \$ 15,473 | \$ 10,277 | \$ 5,346 | \$ 0 | \$ 15,623 |
| Plant Replacement Reserve | 216,013 | 45,500 | (160,000) | 101,513 | 267,928 | 5,085 | (57,000) | 216,013 | 267,928 | 14,678 | (116,967) | 165,639 |
| Building Reserve | 446,758 | 46,800 | (240,000) | 253,558 | 399,182 | 47,576 | 0 | 446,758 | 399,182 | 48,948 | (75,000) | 373,130 |
| Recreation Facilities Reserve | 121,445 | 2,500 | (35,000) | 88,945 | 119,183 | 2,262 | 0 | 121,445 | 119,183 | 3,398 | (85,000) | 37,581 |
| Art Acquisition Reserve | 11,651 | 300 | (5,000) | 6,951 | 11,434 | 217 | 0 | 11,651 | 11,434 | 262 | 0 | 11,696 |
| Joint Venture Housing Reserve | 94,194 | 11,500 | 0 | 105,694 | 80,663 | 13,531 | 0 | 94,194 | 80,663 | 12,072 | 0 | 92,735 |
| Refuse Site Reserve | 53,232 | 1,000 | (54,232) | 0 | 52,226 | 1,006 | 0 | 53,232 | 52,226 | 1,199 | 0 | 53,425 |
| Community Chest Reserve | 0 | 12,835 | 0 | 12,835 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 958,766 | 125,835 | (494,232) | 590,369 | 940,893 | 74,873 | (57,000) | 958,766 | 940,893 | 85,903 | (276,967) | 749,829 |

(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 |
|-------------------------------|-------------------------|--|
| Leave Reserve | Ongoing | To be used to fund annual and long service leave requirements. |
| Plant Replacement Reserve | 2019/2020 | To be used to fund purchase of plant items. |
| Building Reserve | 2019/2020 | To be used for construction, refurbishment, acquisition of buildings and acquisition of land. |
| Recreation Facilities Reserve | 2019/2020 | To be used to finance capital improvements of existing recreation facilities and to fund acquisition of new recreation facilities. |
| Art Acquisition Reserve | Ongoing | To be used for the purchase of art pieces for the Williams Art Collection. |
| Joint Venture Housing Reserve | Ongoing | To be used to finance refurbishment and construction of joint venture housing. |
| Refuse Site Reserve | 2019/2020 | To be used for the re-development of waste facilities. |
| Community Chest Reserve | Ongoing | To be used to support community initiatives and projects. |

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

8. FEES & CHARGES REVENUE

| | 2019/20 Budget | 2018/19 Actual | 2018/19 Budget |
|-----------------------------|---------------------------|---------------------------|---------------------------|
| | \$ | \$ | \$ |
| Governance | 0 | 76,143 | 90,410 |
| General purpose funding | 5,000 | 5,438 | 4,500 |
| Law, order, public safety | 2,800 | 2,624 | 2,800 |
| Health | 400 | 300 | 400 |
| Education and welfare | 239,029 | 127,563 | 157,818 |
| Housing | 191,232 | 134,293 | 136,578 |
| Community amenities | 193,304 | 140,400 | 133,804 |
| Recreation and culture | 34,757 | 39,196 | 40,126 |
| Transport | 16,050 | 28,228 | 28,792 |
| Economic services | 102,826 | 97,161 | 69,159 |
| Other property and services | 65,230 | 48,652 | 29,200 |
| | 850,629 | 699,999 | 693,588 |

9. GRANT REVENUE

Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:

By Program:

Operating grants, subsidies and contributions

| | | | |
|---------------------------|----------------|----------------|----------------|
| Governance | 0 | 3,807 | 0 |
| General purpose funding | 258,495 | 485,570 | 236,263 |
| Law, order, public safety | 40,248 | 27,393 | 18,386 |
| Education and welfare | 44,000 | 67,930 | 55,000 |
| Housing | 55,572 | 55,572 | 55,240 |
| Community amenities | 8,373 | 5,000 | 5,000 |
| Transport | 80,331 | 75,594 | 46,751 |
| | 487,019 | 720,865 | 416,640 |

Non-operating grants, subsidies and contributions

| | | | |
|-----------------------------|----------------|------------------|------------------|
| Law, order, public safety | 0 | 131,050 | 131,050 |
| Recreation and culture | 12,000 | 392,361 | 418,362 |
| Transport | 504,215 | 672,081 | 702,109 |
| Economic services | 0 | 0 | 0 |
| Other property and services | 0 | 0 | 0 |
| | 516,215 | 1,195,492 | 1,251,521 |

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

10. OTHER INFORMATION

| | 2019/20 Budget | 2018/19 Actual | 2018/19 Budget |
|--|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| The net result includes as revenues | | | |
| (a) Interest earnings | | | |
| Investments | | | |
| - Reserve funds | 18,100 | 17,873 | 25,903 |
| - Other funds | 10,000 | 12,011 | 10,000 |
| Other interest revenue (refer note 1b) | 13,500 | 13,769 | 13,500 |
| | 41,600 | 43,653 | 49,403 |
| (b) Other revenue | | | |
| Reimbursements and recoveries | 17,500 | 47,288 | 15,650 |
| Other | 25,000 | 48,149 | 36,684 |
| | 42,500 | 95,437 | 52,334 |
| The net result includes as expenses | | | |
| (c) Auditors remuneration | | | |
| Audit services | 17,000 | 8,192 | 25,000 |
| Other services | 0 | 0 | 0 |
| | 17,000 | 8,192 | 25,000 |
| (d) Interest expenses (finance costs) | | | |
| Borrowings (refer Note 6(a)) | 32,579 | 35,326 | 36,082 |
| | 32,579 | 35,326 | 36,082 |
| (e) Elected members remuneration | | | |
| Meeting fees | 15,000 | 14,230 | 17,500 |
| Mayor/President's allowance | 4,473 | 3,313 | 4,386 |
| Travelling expenses | 3,000 | 1,030 | 4,000 |
| | 22,473 | 18,573 | 25,886 |
| (f) Write offs | | | |
| Fees and charges | 0 | 1,422 | 0 |
| | 0 | 1,422 | 0 |

SIGNIFICANT ACCOUNTING POLICIES

LEASES

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

At the commencement date, a lessee shall recognise a right-of-use asset and a lease liability.

At the commencement date, a lessee shall measure the right-of-use asset at cost.

LEASES (CONTINUED)

At the commencement date, a lessee shall measure the lease liability at the present value of the lease payments that are not paid at that date. The lease payments shall be discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the lessee shall use the lessee's incremental borrowing rate.

11. MAJOR LAND TRANSACTIONS AND TRADING UNDERTAKINGS INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Shire will be party to any Major Land Transactions or Trading Undertakings during 2019/20.

12. INTERESTS IN JOINT ARRANGEMENTS

The Shire has a joint venture arrangement with the Department of Housing for the provision of housing at Sandalwood Crt and Wandoo Cottages both located on Growse Street, Williams. The assets are land and 8 x 2 bedroom units. The ownership of the assets is determined by an equity agreement and Councils share of the assets are included in the Land and Building as follows:

| | 2019/20 Budget | 2018/19 Actual | 2018/19 Budget |
|--------------------------------|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| Non-current assets | | | |
| Land and Buildings | 1,523,703 | 1,523,703 | 1,523,703 |
| Less: accumulated depreciation | (65,073) | (43,382) | (43,500) |
| | 1,458,630 | 1,480,321 | 1,480,203 |

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.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

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 1 July 2019 | Estimated amounts received | Estimated amounts paid | Estimated balance 30 June 2020 |
|--------------------------------|------------------------|----------------------------------|------------------------------|--------------------------------------|
| | \$ | \$ | \$ | \$ |
| Housing Deposits | 1,000 | 1,000 | (2,000) | 0 |
| Building Retention | 19,369 | 0 | (19,369) | 0 |
| Sale of Land for Rates | 60,008 | 0 | (60,008) | 0 |
| Public Open Space Contribution | 20,000 | 0 | 0 | 20,000 |
| Unclaimed Monies | 0 | 277 | 0 | 277 |
| | 100,377 | 1,277 | (81,377) | 20,277 |

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

**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.

REVENUE RECOGNITION

Accounting Policies for the recognition of income and revenue from contracts with customers is described in Note 15.

15. SIGNIFICANT ACCOUNTING POLICIES - CHANGE IN ACCOUNTING POLICIES

This note explains the impact of the adoption of AASB 15 Revenue from Contracts with Customers, AASB 16 Leases and AASB 1058 Income for Not-for-Profit Entities.

REVENUE FROM CONTRACTS WITH CUSTOMERS

The Shire of Williams adopted AASB 15 on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions AASB 15, the Shire of Williams has adopted the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019. In summary the following adjustments were made to the amounts recognised in the balance sheet at the date of initial application (1 July 2019):

| | AASB 118 carrying amount 30 June 19 | Reclassification | AASB 15 carrying amount 01 July 19 |
|---|---|------------------|--|
| | \$ | \$ | \$ |
| Contract liabilities - current | | | |
| Unspent grants, contributions and reimbursements | 0 | 12,435 | 12,435 |
| Adjustment to retained surplus from adoption of AASB 15 | | (12,435) | |

LEASES

On adoption of AASB 16, for leases which had previously been classified as an 'operating lease' when applying AASB 117, the Shire of Williams is not required to make any adjustments on transition for leases for which the underlying asset is of low value. 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).

INCOME FOR NOT-FOR-PROFIT ENTITIES

The Shire of Williams has adopted AASB 1058 from 1 July 2019 which resulted in changes in accounting policies. In accordance with the transition provisions AASB 1058, the Shire of Williams has adopted the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised at 1 July 2019. Comparative information for prior reporting periods shall not be restated in accordance with AASB 1058 transition requirements.

In applying AASB 1058 retrospectively with the cumulative effect of initially applying the Standard on 1 July 2019 changes occurred to the following financial statement line items by application of AASB as compared to AASB 1004 Contributions before the change:

| | AASB 1004 carrying amount 30 June 19 | Reclassification | AASB 1058 carrying amount 01 July 19 |
|---|--|------------------|--|
| | \$ | \$ | \$ |
| Trade and other payables | | | |
| Adjustment to retained surplus from adoption of AASB 1058 | | | 0 |

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Therefore the rates received in advance give rise to a financial liability that is within the scope of AASB 9. On 1 July 2019 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised by the Shire of Williams. When the taxable event occurs the financial liability is extinguished and the Shire of Williams recognises income for the prepaid rates that have not been refunded.

Assets that were acquired for consideration that was significantly less than fair value principally to enable the Shire of Williams to further its objectives may have been measured on initial recognition under other Australian Accounting Standards at a cost that was significantly less than fair value. Such assets are not required to be remeasured at fair value.

Volunteer Services in relation to Volunteer Fire Services have been recognised in budgeted revenue and budgeted expenditure as the fair value of the services can be reliably estimated and the services would have been purchased if they had not been donated.

The impact on the Shire of Williams of the changes as at 1 July 2019 is as follows:

| | 2019 |
|---|----------|
| | \$ |
| Retained surplus - 30/06/2019 | 407,027 |
| Adjustment to retained surplus from adoption of AASB 15 | (12,435) |
| Adjustment to retained surplus from adoption of AASB 1058 | 0 |
| Retained surplus - 01/07/2019 | 394,592 |

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2020

| DETAILED REVENUE | Annual Budget 2019 -2020 | Grants, Subsidies, Contributions Operating | Grants, Subsidies, Contributions Non Operating | Rates | Fees & Charges | Interest | Profit on Sale of Asset | Other Revenue | Previous Year Comparatives | |
|--|-----------------------------|---|---|------------------|-------------------|---------------|----------------------------|------------------|----------------------------|-----------------------------|
| | | | | | | | | | Actual Income 2018-2019 | Annual Budget 2018 -2019 |
| I031 · Rates | | | | | | | | | | |
| I031001 · GRV Residential | 208,124 | | | 208,124 | | | | | 204,805 | 203,948 |
| I031005 · UV Rate | 1,488,015 | | | 1,488,015 | | | | | 1,428,125 | 1,428,330 |
| I031010 · UV Mining Rate | 0 | | | | | | | | 0 | 0 |
| I031014 · Minimum GRV Residential | 113,760 | | | 113,760 | | | | | 108,500 | 108,500 |
| I031020 · Minimum UV | 79,550 | | | 79,550 | | | | | 75,650 | 75,650 |
| I031021 · Interim GRV | 0 | | | | | | | | 597 | 0 |
| I031022 · Interim UV | 0 | | | | | | | | 0 | 0 |
| I031023 · Ex-Gratia Rates | 34,652 | | | 34,652 | | | | | 33,002 | 33,174 |
| I031024 · Rate Admin Fees/Instalment Inte | 10,500 | | | | 4,000 | 6,500 | | | 10,854 | 10,000 |
| I031025 · Late Payment Interest | 7,000 | | | | | 7,000 | | | 6,935 | 7,000 |
| I031028 · Legal Fees Rate Recovery | 1,000 | | | | | | | 1,000 | 959 | 1,000 |
| I031030 · Account Enquiries | 1,000 | | | | 1,000 | | | | 1,418 | 1,000 |
| Total I031 · Rates | 1,943,601 | 0 | 0 | 1,924,101 | 5,000 | 13,500 | 0 | 1,000 | 1,870,845 | 1,868,602 |
| I032 · Other GPF | | | | | | | | | | |
| I032010 · Equalisation Grant | 87,342 | 87,342 | | | | | | | 172,566 | 68,379 |
| I032030 · Local Road Grant | 171,153 | 171,153 | | | | | | | 313,004 | 167,884 |
| I032050 · Interest on Reserves | 18,100 | | | | | 18,100 | | | 17,873 | 25,903 |
| I032051 · Interest on other Investments | 10,000 | | | | | 10,000 | | | 12,011 | 10,000 |
| Total I032 · Other GPF | 286,595 | 258,495 | 0 | 0 | 0 | 28,100 | 0 | 0 | 515,453 | 272,166 |
| I03 · TOTAL GENERAL PURPOSE FUNDING | 2,230,196 | 258,495 | 0 | 1,924,101 | 5,000 | 41,600 | 0 | 1,000 | 2,386,298 | 2,140,768 |
| I042 · Members | | | | | | | | | | |
| I042010 · Contributions & Reimb. | 500 | | | | | | | 500 | 3,807 | 4,000 |
| Total I042 · Members | 500 | 0 | 0 | 0 | 0 | 0 | 0 | 500 | 3,807 | 4,000 |
| I043 · Other Governance | | | | | | | | | | |
| I043010 · Reimbursements Other | 0 | | | | | | | | 14,471 | 4,684 |
| I043012 · Reimbursement Admin Outsourcing | 0 | | | | | | | | 47,363 | 48,000 |
| I043015 · Reimb. Phone Calls | 0 | | | | | | | | 0 | 0 |
| I043020 · Information Enquiry Fees | 0 | | | | | | | | 0 | 30 |
| I043030 · Profit Sale of Assets | 0 | | | | | | | | 1,812 | 3,000 |
| I043040 · Housing Rental | 0 | | | | | | | | 28,780 | 42,380 |
| Total I043 · Other Governance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 92,426 | 98,094 |
| I04 · TOTAL GOVERNANCE | 500 | 0 | 0 | 0 | 0 | 0 | 0 | 500 | 96,233 | 102,094 |
| I051 · Fire Prevention | | | | | | | | | | |
| I051005 · Administration Grant ESL | 4,000 | 4,000 | | | | | | | 4,000 | 4,000 |
| I051010 · Maintenance Grant ESL | 36,248 | 36,248 | | | | | | | 23,393 | 14,386 |
| I051020 · Capital DFES Grant | 0 | | | | | | | | 132,220 | 131,050 |
| I051015 · Contributions & Donations | 1,200 | | | | | | | 1,200 | 0 | 0 |
| Total I051 · Fire Prevention | 41,448 | 40,248 | 0 | 0 | 0 | 0 | 0 | 1,200 | 159,613 | 149,436 |

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2020

| DETAILED REVENUE | Annual Budget 2019 -2020 | Grants, Subsidies, Contributions Operating | Grants, Subsidies, Contributions Non Operating | Rates | Fees & Charges | Interest | Profit on Sale of Asset | Other Revenue | Previous Year Comparatives | |
|---|-----------------------------|---|---|----------|-------------------|----------|----------------------------|------------------|----------------------------|-----------------------------|
| | | | | | | | | | Actual Income 2018-2019 | Annual Budget 2018 -2019 |
| I052 · Animal Control | | | | | | | | | | |
| I052150 · Dog Registration Fees | 1,500 | | | | 1,500 | | | | 1,751 | 1,500 |
| I052151 · Fines & Penalties | 1,000 | | | | 1,000 | | | | 695 | 1,000 |
| I052152 · Cat Registration Fees | 300 | | | | 300 | | | | 178 | 300 |
| Total I052 · Animal Control | 2,800 | 0 | 0 | 0 | 2,800 | 0 | 0 | 0 | 2,624 | 2,800 |
| I053 · Other Law Order & Public Safety | | | | | | | | | | |
| I053005 · Government Grants | 0 | | | | | | | | 0 | 0 |
| Total I053 · Other Law Order & Public Safety | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| I05 · TOTAL LAW ORDER & PUBLIC SAFETY | 44,248 | 40,248 | 0 | 0 | 2,800 | 0 | 0 | 1,200 | 162,237 | 152,236 |
| I060 · Family Day Care | | | | | | | | | | |
| I060105 · FDC Admin Levy | 108,711 | | | | 108,711 | | | | 0 | 0 |
| I060110 · FDC Educator Memberships | 3,000 | | | | 3,000 | | | | 0 | 0 |
| I060115 · FDC Establishment Fee | 500 | | | | 500 | | | | 0 | 0 |
| I060120 · FDC Other Income | 0 | | | | | | | | 0 | 0 |
| Total I060 · Family Day Care | 112,211 | 0 | 0 | 0 | 112,211 | 0 | 0 | 0 | 0 | 0 |
| I061 · Childcare Centre | | | | | | | | | | |
| I061025 · Federal Sustainability Grant | 44,000 | 44,000 | | | | | | | 67,930 | 55,000 |
| I061035 · Dept Education Grants | 0 | | | | | | | | 0 | 0 |
| I061020 · Childcare Centre Fees | 115,000 | | | | 115,000 | | | | 115,745 | 146,000 |
| I061050 · Reimbursements | 0 | | | | | | | | 321 | 0 |
| Total I061 · Other Education | 159,000 | 44,000 | 0 | 0 | 115,000 | 0 | 0 | 0 | 183,996 | 201,000 |
| I062 · Telecentre | | | | | | | | | | |
| I062015 · Reimb. Other | 0 | | | | | | | | 0 | 0 |
| I062020 · Lease Rental Telecentre | 11,818 | | | | 11,818 | | | | 11,818 | 11,818 |
| Total I062 · Telecentre | 11,818 | 0 | 0 | 0 | 11,818 | 0 | 0 | 0 | 11,818 | 11,818 |
| I06 · TOTAL EDUCATION & WELFARE | 283,029 | 44,000 | 0 | 0 | 239,029 | 0 | 0 | 0 | 195,814 | 212,818 |
| I071 · Inspection & Admin | | | | | | | | | | |
| I071005 · Charges Food Vendors | 400 | | | | 400 | | | | 300 | 400 |
| Total I071 · Inspection & Admin | 400 | 0 | 0 | 0 | 400 | 0 | 0 | 0 | 300 | 400 |
| I073 · Other Health | | | | | | | | | | |
| I073010 · Contributions and Donations | 0 | | | | | | | | 0 | 0 |
| Total I073 · Other Health | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| I07 · TOTAL HEALTH | 400 | 0 | 0 | 0 | 400 | 0 | 0 | 0 | 300 | 400 |

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2020

| DETAILED REVENUE | Annual Budget 2019 -2020 | Grants, Subsidies, Contributions Operating | Grants, Subsidies, Contributions Non Operating | Rates | Fees & Charges | Interest | Profit on Sale of Asset | Other Revenue | Previous Year Comparatives | |
|--|-----------------------------|---|---|----------|-------------------|----------|----------------------------|------------------|----------------------------|-----------------------------|
| | | | | | | | | | Actual Income 2018-2019 | Annual Budget 2018 -2019 |
| I091 · Community Housing | | | | | | | | | | |
| I091110 · Rent Unit 1 Sandalwood Court | 6,812 | | | | 6,812 | | | | 6,812 | 6,812 |
| I091115 · Rent Unit 2 Sandalwood Court | 6,812 | | | | 6,812 | | | | 6,812 | 6,812 |
| I091120 · Rent Unit 3 Sandalwood Court | 6,812 | | | | 6,812 | | | | 7,074 | 6,812 |
| I091125 · Rent Unit 4 Sandalwood Court | 6,812 | | | | 6,812 | | | | 6,812 | 6,812 |
| I091130 · Rent Unit 5 Sandalwood Court | 6,812 | | | | 6,812 | | | | 6,681 | 6,812 |
| I091135 · Rent Unit 6 Sandalwood Court | 9,022 | | | | 9,022 | | | | 9,022 | 9,022 |
| I091140 · Rent Unit 1 Wandoo Cottages | 6,812 | | | | 6,812 | | | | 7,254 | 6,812 |
| I091145 · Rent Unit 2 Wandoo Cottages | 6,812 | | | | 6,812 | | | | 6,812 | 6,812 |
| I091150 · Reimbursements | 500 | | | | | | | 500 | 0 | 500 |
| Total I091 · Community Housing | 57,206 | 0 | 0 | 0 | 56,706 | 0 | 0 | 500 | 57,279 | 57,206 |
| I092 · Other Housing | | | | | | | | | | |
| I092100 · Rent Unit 1 - APH | 4,524 | | | | 4,524 | | | | 4,872 | 4,524 |
| I092110 · Rent Unit 2 - APH | 5,200 | | | | 5,200 | | | | 500 | 2,262 |
| I092120 · Rent Unit 3 - APH | 2,600 | | | | 2,600 | | | | 2,600 | 2,600 |
| I092130 · Rent Unit 4 - APH | 5,200 | | | | 5,200 | | | | 200 | 2,262 |
| I092162 · Rent - 2 Jamtree Lane | 8,320 | | | | 8,320 | | | | 8,421 | 8,445 |
| I092164 · Rent - 4 Jamtree Lane | 8,320 | | | | 8,320 | | | | 8,120 | 8,445 |
| I092168 · Rent - 8 Jamtree Lane | 8,320 | | | | 8,320 | | | | 8,395 | 8,445 |
| I092170 · Rent - 10 Jamtree Lane | 8,320 | | | | 8,320 | | | | 8,760 | 8,445 |
| I092172 · Rent - 12 Jamtree Lane | 8,320 | | | | 8,320 | | | | 8,746 | 8,445 |
| I092174 · Rent - 17 New Street | 13,000 | | | | 13,000 | | | | 13,250 | 13,000 |
| I092176 · Rent - 19 New Street | 13,000 | | | | 13,000 | | | | 13,000 | 13,000 |
| I092205 · SII Funding | 0 | | | | | | | | 0 | 0 |
| I092210 · NRAS - Incentive Payment | 55,572 | 55,572 | | | | | | | 55,572 | 55,240 |
| I092200 · Reimbursements | 500 | | | | | | | 500 | 317 | 500 |
| Total I092 · Other Housing | 141,196 | 55,572 | 0 | 0 | 85,124 | 0 | 0 | 500 | 132,753 | 135,612 |
| I093 · Staff Housing | | | | | | | | | | |
| I093100 · Admin - Munthoola Rd | 11,050 | | | | 11,050 | | | | 0 | 0 |
| I093110 · Admin - Richardson St | 20,280 | | | | 20,280 | | | | 0 | 0 |
| I093115 · Works - Fry St | 6,686 | | | | 6,686 | | | | 0 | 0 |
| I093120 · Works - Richardson St | 6,686 | | | | 6,686 | | | | 0 | 0 |
| I093125 · Recreation House | 4,700 | | | | 4,700 | | | | 0 | 0 |
| I093200 · Reimbursements | 0 | | | | | | | | 0 | 0 |
| Total I093 · Staff Housing | 49,402 | 0 | 0 | 0 | 49,402 | 0 | 0 | 0 | 0 | 0 |
| I09 · TOTAL HOUSING. | 247,804 | 55,572 | 0 | 0 | 191,232 | 0 | 0 | 1,000 | 190,032 | 192,818 |
| I101 · Sanitation | | | | | | | | | | |
| I101105 · Domestic Refuse Rates | 106,885 | | | | 106,885 | | | | 73,256 | 73,584 |
| I101107 · Commercial Refuse Rates | 53,919 | | | | 53,919 | | | | 34,561 | 34,720 |
| I101109 · Sale of Scrap | 5,000 | | | | 5,000 | | | | 6,272 | 5,000 |
| I101111 · Refuse Site Fees | 24,000 | | | | 24,000 | | | | 23,695 | 18,000 |
| Total I101 · Sanitation | 189,804 | 0 | 0 | 0 | 189,804 | 0 | 0 | 0 | 137,783 | 131,304 |

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2020

| DETAILED REVENUE | Annual Budget 2019 -2020 | Grants, Subsidies, Contributions Operating | Grants, Subsidies, Contributions Non Operating | Rates | Fees & Charges | Interest | Profit on Sale of Asset | Other Revenue | Previous Year Comparatives | |
|--|-----------------------------|---|---|----------|-------------------|----------|----------------------------|------------------|----------------------------|-----------------------------|
| | | | | | | | | | Actual Income 2018-2019 | Annual Budget 2018 -2019 |
| I103 · Protection of Environment | | | | | | | | | | |
| I103010 · Government Grants - PHCC | 5,000 | 5,000 | | | | | | | 5,000 | 5,000 |
| I103035 · Reimbursements | 3,373 | 3,373 | | | | | | | 2,200 | 0 |
| Total I103 · Protection of Environment | 8,373 | 8,373 | 0 | 0 | 0 | 0 | 0 | 0 | 7,200 | 5,000 |
| I105 · Other | | | | | | | | | | |
| I105010 · Tip Shop Contributions | 1,000 | | | | 1,000 | | | | 12,735 | 0 |
| I105043 · Cemetery By-Law Charges | 2,500 | | | | 2,500 | | | | 2,617 | 2,500 |
| I105070 · Reimbursement Drum Muster Costs | 1,500 | | | | | | | 1,500 | 267 | 1,500 |
| Total I105 · Other | 5,000 | 0 | 0 | 0 | 3,500 | 0 | 0 | 1,500 | 15,619 | 4,000 |
| I10 · TOTAL COMMUNITY AMENITIES | 203,177 | 8,373 | 0 | 0 | 193,304 | 0 | 0 | 1,500 | 160,602 | 140,304 |
| I111 · Public Halls and Civic Centres | | | | | | | | | | |
| I111005 · Hall Hire | 7,000 | | | | 7,000 | | | | 7,589 | 6,500 |
| I111015 · Trestle/Chair Hire Charges | 150 | | | | 150 | | | | 225 | 150 |
| I111020 · Reimbursements | 500 | | | | | | | 500 | 159 | 500 |
| Total I111 · Public Halls and Civic Centres | 7,650 | 0 | 0 | 0 | 7,150 | 0 | 0 | 500 | 7,973 | 7,150 |
| I112 · Swimming Pool | | | | | | | | | | |
| I112010 · Pool Admission Charges | 15,000 | | | | 15,000 | | | | 13,650 | 15,000 |
| I112012 · S/Pool Coffee Machine | 600 | | | | 600 | | | | 559 | 600 |
| I112015 · Government Grant | 0 | | | | | | | | 0 | 0 |
| Total I112 · Swimming Pool | 15,600 | 0 | 0 | 0 | 15,600 | 0 | 0 | 0 | 14,209 | 15,600 |
| I113 · Other Recreation | | | | | | | | | | |
| I113010 · Leases/Rentals Pavillion | 3,500 | | | | 3,500 | | | | 3,391 | 4,000 |
| I113015 · Leases/Rentals Reserves | 4,500 | | | | 4,500 | | | | 4,969 | 4,500 |
| I113020 · Housing Rental | 0 | | | | | | | | 4,586 | 4,589 |
| I113031 · Contributions Sporting Clubs | 11,800 | | | | 3,000 | | | 8,800 | 10,294 | 12,800 |
| I113030 · Contributions & Donations | 12,500 | | 12,000 | | | | | 500 | 418,879 | 418,712 |
| I113040 · Profit on Sale of Asset | 0 | | | | | | | | 3,000 | 0 |
| Total I113 · Other Recreation | 32,300 | 0 | 12,000 | 0 | 11,000 | 0 | 0 | 9,300 | 445,120 | 444,601 |
| I114 · Libraries | | | | | | | | | | |
| I114156 · Lost Books | 50 | | | | 50 | | | | 0 | 50 |
| Total I114 · Libraries | 50 | 0 | 0 | 0 | 50 | 0 | 0 | 0 | 0 | 50 |
| I115 · Other Culture | | | | | | | | | | |
| I115070 · Sale of History Books | 100 | | | | 100 | | | | 68 | 100 |
| I115075 · Art & Craft Centre Rental | 857 | | | | 857 | | | | 840 | 637 |
| Total I115 · Other Culture | 957 | 0 | 0 | 0 | 957 | 0 | 0 | 0 | 908 | 737 |
| I11 · TOTAL RECREATION & CULTURE | 56,557 | 0 | 12,000 | 0 | 34,757 | 0 | 0 | 9,800 | 468,210 | 468,138 |

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2020

| DETAILED REVENUE | Annual Budget 2019 -2020 | Grants, Subsidies, Contributions Operating | Grants, Subsidies, Contributions Non Operating | Rates | Fees & Charges | Interest | Profit on Sale of Asset | Other Revenue | Previous Year Comparatives | |
|--|-----------------------------|---|---|----------|-------------------|----------|----------------------------|------------------|----------------------------|-----------------------------|
| | | | | | | | | | Actual Income 2018-2019 | Annual Budget 2018 -2019 |
| I121 · Roads & Streets | | | | | | | | | | |
| I121041 · MRD Direct Grants | 74,631 | 74,631 | | | | | | | 69,972 | 41,051 |
| I121045 · MRD Road Project Grants | 276,933 | | 276,933 | | | | | | 308,120 | 308,120 |
| I121060 · MRD Storm Damage Funding | 0 | | | | | | | | 184,558 | 179,586 |
| I121061 · Country Pathways Grant | 31,170 | | 31,170 | | | | | | 0 | 35,000 |
| I121062 · Roads 2 Recovery Funding | 196,112 | | 196,112 | | | | | | 179,403 | 179,403 |
| I121063 · Housing Rental | 0 | | | | | | | | 12,490 | 11,742 |
| I121064 · Reimbursements | 500 | | | | | | | 500 | 340 | 500 |
| I121065 · Profit on Sale of Assets | 12,500 | | | | | | 12,500 | | 9,758 | 2,000 |
| I121066 · Street Lighting Subsidy | 5,700 | 5,700 | | | | | | | 5,622 | 5,700 |
| I121070 · Decreased Leave Liability | 0 | | | | | | | | 0 | 0 |
| Total I121 · Roads & Streets | 597,546 | 80,331 | 504,215 | 0 | 0 | 0 | 12,500 | 500 | 770,262 | 763,102 |
| I124 · Traffic Control | | | | | | | | | | |
| I124005 · Police Licensing Commission | 16,000 | | | | 16,000 | | | | 15,739 | 17,000 |
| I124010 · Admin Fees SLA Plates | 50 | | | | 50 | | | | 0 | 50 |
| Total I124 · Traffic Control | 16,050 | 0 | 0 | 0 | 16,050 | 0 | 0 | 0 | 15,739 | 17,050 |
| I12 · TOTAL TRANSPORT | 613,596 | 80,331 | 504,215 | 0 | 16,050 | 0 | 12,500 | 500 | 786,001 | 780,152 |
| I132 · Tourism/Area Promotion | | | | | | | | | | |
| I132010 · Contributions & Donations | 25 | | | | 25 | | | | 36 | 25 |
| Total I132 · Tourism/Area Promotion | 25 | 0 | 0 | 0 | 25 | 0 | 0 | 0 | 36 | 25 |
| I133 · Building Control | | | | | | | | | | |
| I133005 · Building Permits | 3,000 | | | | 3,000 | | | | 4,052 | 2,000 |
| I133006 · Septic Tank Fees | 700 | | | | 700 | | | | 1,180 | 500 |
| I133007 · Caravan & Camping Licence | 200 | | | | 200 | | | | 200 | 200 |
| I133009 · BCITF Levy | 25 | | | | 25 | | | | 17 | 25 |
| I133010 · Building Services Levy | 75 | | | | 75 | | | | 75 | 75 |
| Total I133 · Building Control | 4,000 | 0 | 0 | 0 | 4,000 | 0 | 0 | 0 | 5,523 | 2,800 |
| I135 · Other | | | | | | | | | | |
| I135100 · Sale of Water | 45,000 | | | | 45,000 | | | | 43,810 | 15,000 |
| I135110 · Sale of Maps | 50 | | | | 50 | | | | 0 | 50 |
| I135115 · Photocopy/Fax Charges | 50 | | | | 50 | | | | 118 | 50 |
| I135130 · Industrial Unit Rent-5 Marjidin | 32,168 | | | | 32,168 | | | | 28,607 | 32,168 |
| I135135 · Industrial Unit Rent-6 Marjidin | 21,533 | | | | 21,533 | | | | 19,067 | 19,066 |
| Contributions and Donations | 0 | | | | | | | | 0 | 0 |
| Total I135 · Other | 98,801 | 0 | 0 | 0 | 98,801 | 0 | 0 | 0 | 91,602 | 66,334 |
| I13 · TOTAL ECONOMIC SERVICES | 102,826 | 0 | 0 | 0 | 102,826 | 0 | 0 | 0 | 97,161 | 69,159 |

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2020

| DETAILED REVENUE | Annual Budget 2019 -2020 | Grants, Subsidies, Contributions Operating | Grants, Subsidies, Contributions Non Operating | Rates | Fees & Charges | Interest | Profit on Sale of Asset | Other Revenue | Previous Year Comparatives | |
|---|-----------------------------|---|---|-----------|-------------------|----------|----------------------------|------------------|----------------------------|-----------------------------|
| | | | | | | | | | Actual Income 2018-2019 | Annual Budget 2018 -2019 |
| I141 · Private Works | | | | | | | | | | |
| I141005 · Fees & charges | 22,000 | | | | 22,000 | | | | 0 | |
| I141010 · Sale of Materials | 20,000 | | | | 20,000 | | | | 32,026 | 22,000 |
| Total I141 · Private Works | 42,000 | 0 | 0 | 0 | 42,000 | 0 | 0 | 0 | 6,019 | 5,000 |
| I143 · Public Works Overheads | | | | | | | | | 38,045 | 27,000 |
| I143010 · Reimbursements | 0 | | | | | | | | 0 | 0 |
| I143015 · Workers Comp. Reimbursements | 0 | | | | | | | | 0 | 0 |
| Total I143 · Public Works Overheads | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| I142 · Administration | | | | | | | | | | |
| I142010 · Reimbursement Admin Outsourcing | 15,000 | | | | 15,000 | | | | 0 | 0 |
| I142015 · Information Enquiry Fees | 30 | | | | 30 | | | | 0 | 0 |
| I142050 · Reimbursements | 0 | | | | | | | | 0 | 0 |
| I142297 · Profit on Disposal of Assets | 7,371 | | | | | | 7,371 | | 0 | 0 |
| Total I142 · Administration | 22,401 | 0 | 0 | 0 | 15,030 | 0 | 7,371 | 0 | 0 | 0 |
| I144 · Plant Operating Costs | | | | | | | | | | |
| I144010 · Diesel Fuel Rebate | 25,000 | | | | | | | 25,000 | 22,390 | 28,000 |
| I144015 · Insurance Claim | 0 | | | | | | | | 0 | 0 |
| I144020 · Sale of Parts | 200 | | | | 200 | | | | 0 | 200 |
| Total I144 · Plant Operating Costs | 25,200 | 0 | 0 | 0 | 200 | 0 | 0 | 25,000 | 22,390 | 28,200 |
| I146 · Wages & Salaries | | | | | | | | | | |
| I146020 · Reimburse Workers Compensation | 2,000 | | | | | | | 2,000 | 1,002 | 2,000 |
| I146300 · Paid Parental Leave | 0 | | | | | | | | 5,763 | 0 |
| Total I146 · Wages & Salaries | 2,000 | 0 | 0 | 0 | 0 | 0 | 0 | 2,000 | 6,765 | 2,000 |
| I147 · Town Planning Schemes | | | | | | | | | | |
| I147010 · Planning Fees | 8,000 | | | | 8,000 | | | | 10,607 | 2,000 |
| I147020 · Contributions & Reimbursements | 0 | | | | | | | | 0 | 0 |
| Total I147 · Town Planning Schemes | 8,000 | 0 | 0 | 0 | 8,000 | 0 | 0 | 0 | 10,607 | 2,000 |
| I14 · TOTAL OTHER PROPERTY & SERVICES | 99,601 | 0 | 0 | 0 | 65,230 | 0 | 7,371 | 27,000 | 77,807 | 59,200 |
| TOTAL INCOME | 3,881,935 | 487,019 | 516,215 | 1,924,101 | 850,629 | 41,600 | 19,871 | 42,500 | 4,620,696 | 4,318,088 |

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2020

| DETAILED EXPENDITURE | Annual Budget 2019 -2020 | Employee Costs | Wages | O/Heads | Plant Op Costs | Materials Contracts | Utility Charges | Insurance | Depreciation | Interest | Governance Costs | Housing Allocated | Other Expenditure | Loss on Sale of Asset | Previous Years Comparatives | |
|---|-----------------------------|----------------|----------|----------|----------------|---------------------|-----------------|-----------|--------------|----------|------------------|-------------------|-------------------|-----------------------|-----------------------------------|-----------------------------|
| | | | | | | | | | | | | | | | Actual Expenditure 2018 - 2019 | Annual Budget 2018 -2019 |
| E032 · Other | | | | | | | | | | | | | | | | |
| E032010 · Interest on Overdraft | 250 | | | | | | | | | | | | 250 | | 2 | 250 |
| E032020 · Bank Fees | 5,300 | | | | | 300 | | | | | | | 5,000 | | 5,622 | 5,300 |
| E032030 · EFTPOS Fees | 3,500 | | | | | 3,500 | | | | | | | | | 3,551 | 3,000 |
| E032040 · Printing & Stationery | 1,000 | | | | | 1,000 | | | | | | | | | 794 | 1,500 |
| E032050 · Advertising | 100 | | | | | 100 | | | | | | | | | 0 | 100 |
| E032060 · Valuation Expenses | 8,000 | | | | | 8,000 | | | | | | | | | 8,254 | 7,500 |
| E032070 · Title Searches | 100 | | | | | 100 | | | | | | | | | 0 | 100 |
| Admin Allocation | 65,000 | | | | | | | | | | 65,000 | | | | | |
| E032080 · Legal Costs Rate Recovery | 1,000 | | | | | 1,000 | | | | | | | | | 959 | 1,000 |
| Total E032 · General Purpose Funding | 84,250 | | 0 | 0 | 0 | 14,000 | 0 | 0 | 0 | 0 | 65,000 | 0 | 5,250 | 0 | 19,181 | 18,750 |
| E03 · TOTAL GENERAL PURPOSE FUNDING | 84,250 | | 0 | 0 | 0 | 14,000 | 0 | 0 | 0 | 0 | 65,000 | 0 | 5,250 | 0 | 19,181 | 18,750 |
| E042 · Members | | | | | | | | | | | | | | | | |
| E042022 · Risk Management Review | 6,500 | | | | | 6,500 | | | | | | | | | 0 | 0 |
| E042015 · Strategic Planning | 0 | | | | | | | | | | | | | | 0 | 0 |
| E042020 · Financial Management Review | 6,500 | | | | | 6,500 | | | | | | | | | 0 | 5,000 |
| E042025 · Members Travelling | 3,000 | | | | | 3,000 | | | | | | | | | 2,822 | 4,000 |
| E042030 · Conference Expenses | 4,000 | | | | | 4,000 | | | | | | | | | 4,354 | 4,000 |
| E042035 · Election Expenses | 3,000 | | | | | 3,000 | | | | | | | | | 0 | 0 |
| E042040 · Presidential Allowance | 4,473 | | | | | 4,473 | | | | | | | | | 3,313 | 4,386 |
| E042045 · Refreshments & Receptions | 8,000 | | | | | 8,000 | | | | | | | | | 7,726 | 10,000 |
| E042050 · Insurance | 5,984 | | | | | | | 5,984 | | | | | | | 8,865 | 8,865 |
| E042055 · Subscriptions | 20,000 | | | | | 20,000 | | | | | | | | | 20,007 | 20,000 |
| E042060 · Members Training Expenses | 5,000 | | | | | 5,000 | | | | | | | | | 1,030 | 2,000 |
| E042065 · Public Relations | 3,203 | | 100 | 103 | | 3,000 | | | | | | | | | 3,292 | 3,439 |
| E042066 · Community Services Grant | 0 | | | | | | | | | | | | | | 0 | 0 |
| E042070 · Meeting Fees | 15,000 | | | | | 15,000 | | | | | | | | | 14,230 | 17,500 |
| E042075 · Chambers Mtce | 2,553 | | 100 | 103 | | 2,000 | | 350 | | | | | | | 529 | 4,348 |
| E042085 · Acts, Texts & Diaries | 0 | | | | | | | | | | | | | | 0 | 250 |
| E042090 · Advertising | 500 | | | | | 500 | | | | | | | | | 711 | 500 |
| E042095 · Audit Fees | 18,000 | | | | | 18,000 | | | | | | | | | 8,192 | 25,000 |
| E042100 · Legal Costs | 2,000 | | | | | 2,000 | | | | | | | | | 6,220 | 2,000 |
| E042105 · Members Other Expenses | 500 | | | | | 500 | | | | | | | | | 885 | 500 |
| E042110 · Resource Sharing Workgroup | 2,000 | | | | | 2,000 | | | | | | | | | 2,588 | 4,000 |
| E042200 · Admin Allocation - Members | 95,000 | | | | | | | | | | 95,000 | | | | 114,892 | 113,125 |
| E042298 · Depn - Members | 0 | | | | | | | | 0 | | | | | | 2 | 600 |
| Total E042 · Members | 205,214 | | 200 | 207 | 0 | 103,473 | 350 | 5,984 | 0 | 0 | 95,000 | 0 | 0 | 0 | 199,658 | 229,513 |
| E043 · Other Governance | | | | | | | | | | | | | | | | |
| E043298 · Depn - Other Governance General | 0 | | | | | | | | | | | | | | 44,110 | 49,000 |
| E043401 · Salaries | 0 | | | | | | | | | | | | | | 468,009 | 461,149 |
| E043404 · Superannuation | 0 | | | | | | | | | | | | | | 52,596 | 56,264 |
| E043405 · Insurance | 0 | | | | | | | | | | | | | | 2,616 | 2,616 |
| E043406 · Staff Training | 0 | | | | | | | | | | | | | | 4,530 | 7,500 |
| E043407 · Travel, Accom., Conf. Expenses | 0 | | | | | | | | | | | | | | 581 | 1,000 |
| E043408 · Staff Uniforms | 0 | | | | | | | | | | | | | | 1,567 | 2,000 |
| E043409 · Fringe Benefits Tax | 0 | | | | | | | | | | | | | | 10,284 | 22,000 |
| E043410 · Office Mtce | 0 | | | | | | | | | | | | | | 21,544 | 17,972 |
| Now Budgets at Schedule E142 "Other Property & Services" | | | | | | | | | | | | | | | | |

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2020

| DETAILED EXPENDITURE | Annual Budget 2019 -2020 | Employee Costs | Wages | O/Heads | Plant Op Costs | Materials Contracts | Utility Charges | Insurance | Depreciation | Interest | Governance Costs | Housing Allocated | Other Expenditure | Loss on Sale of Asset | Previous Years Comparatives | |
|---|-----------------------------|----------------|--------------|--------------|----------------|---------------------|-----------------|---------------|--------------|----------|------------------|-------------------|-------------------|-----------------------|-----------------------------------|-----------------------------|
| | | | | | | | | | | | | | | | Actual Expenditure 2018 - 2019 | Annual Budget 2018 -2019 |
| E043411 · Office Gardens | 0 | | | | | | | | | | | | | | 3,149 | 4,095 |
| E043412 · Office Stationery | 0 | | | | | | | | | | | | | | 3,670 | 2,500 |
| E043413 · Postage & Freight | 0 | | | | | | | | | | | | | | 1,002 | 1,500 |
| E043414 · Telephone & Facsimile | 0 | | | | | | | | | | | | | | 3,848 | 6,000 |
| E043415 · Advertising | 0 | | | | | | | | | | | | | | 1,135 | 1,000 |
| E043416 · Office Equip. Mtce | 0 | | | | | | | | | | | | | | 5,420 | 5,500 |
| E043417 · Computer Operating Expenses | 0 | | | | | | | | | | | | | | 45,611 | 45,000 |
| E043418 · Vehicle Expenses | 0 | | | | | | | | | | | | | | 10,367 | 12,640 |
| E043419 · Housing Mtce | 0 | | | | | | | | | | | | | | 16,092 | 15,085 |
| E043421 · Loss Sale of Asset | 0 | | | | | | | | | | | | | | 17,135 | 0 |
| E043423 · Interest Loan 68 - IT Equip | 0 | | | | | | | | | | | | | | 257 | 313 |
| E043425 · Integrated Planning | 0 | | | | | | | | | | | | | | 15,675 | 15,000 |
| E043500 · LESS ADMIN ALLOCATED-PROGRAM | 0 | | | | | | | | | | | | | | (635,808) | (626,040) |
| Total E043 · Other Governance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 93,390 | 102,094 |
| Total E04 · GOVERNANCE. | 205,214 | 0 | 200 | 207 | 0 | 103,473 | 350 | 5,984 | 0 | 0 | 95,000 | 0 | 0 | 0 | 293,048 | 331,607 |
| Now Budgets at Schedule E142 "Other Property & Services" | | | | | | | | | | | | | | | | |
| E051 · Fire Prevention | | | | | | | | | | | | | | | | |
| E051010 · Protective Burning | 1,264 | | 400 | 414 | 450 | | | | | | | | | | 0 | 1,248 |
| E051015 · Fire Insurance | 19,270 | | | | | | | 19,270 | | | | | | | 15,381 | 15,381 |
| E051020 · Commun. Mtce & Repairs | 5,407 | | 200 | 207 | | 2,500 | 2,500 | | | | | | | | 571 | 899 |
| E051025 · Equipment Purchases | 6,000 | | | | | 6,000 | | | | | | | | | 1,220 | 4,500 |
| E051030 · Other Fire Control | 12,568 | | 2,000 | 2,068 | 2,000 | 5,000 | 1,500 | | | | | | | | 7,075 | 8,991 |
| E051035 · Advertising | 500 | | | | | 500 | | | | | | | | | 0 | 500 |
| E051040 · Legal Costs | 0 | | | | | | | | | | | | | | 0 | 0 |
| E051200 · Admin Allocation - Fire Control | 22,000 | | | | | | | | | | 22,000 | | | | 12,589 | 12,396 |
| E051298 · Depn - Fire Control | 3,000 | | | | | | | | 3,000 | | | 0 | 0 | | 3,043 | 2,000 |
| Total E051 · Fire Prevention | 70,008 | | 2,600 | 2,688 | 2,450 | 14,000 | 4,000 | 19,270 | 3,000 | 0 | 22,000 | 0 | 0 | 0 | 39,879 | 45,914 |
| E052 · Animal Control | | | | | | | | | | | | | | | | |
| E052200 · Admin Allocation - Animal Contr | 5,596 | | | | | | | | | | 5,596 | | | | 6,930 | 6,824 |
| E052540 · Animal Destruction & Disposal | 200 | | | | | 200 | | | | | | | | | 0 | 200 |
| E052545 · Dog Control | 2,017 | | 500 | 517 | | 1,000 | | | | | | | | | 1,087 | 4,998 |
| E052546 · Cat Control | 1,008 | | 250 | 258 | | 500 | | | | | | | | | 576 | 799 |
| E052555 · Advertising | 0 | | | | | | | | | | | | | | 0 | 0 |
| E052560 · Legal Costs | 0 | | | | | | | | | | | | | | 0 | 0 |
| Total E052 · Animal Control | 8,821 | | 750 | 775 | 0 | 1,700 | 0 | 0 | 0 | 0 | 5,596 | 0 | 0 | 0 | 8,593 | 12,821 |
| E053 · Other Law, Order Public Safety | | | | | | | | | | | | | | | | |
| E053001 · SAM Trailer | 703 | | 100 | 103 | | 500 | | | | | | | | | 537 | 1,049 |
| E053110 · Security Services | 0 | | | | | | | | | | | | | | 0 | 0 |
| E053120 · Ranger Services | 5,000 | | | | | 5,000 | | | | | | | | | 0 | 0 |
| E053200 · Admin Allocated | 5,596 | | | | | | | | | | 5,596 | | | | 6,485 | 6,386 |
| Total E053 · Other Law, Order Public Safety | 11,299 | | 100 | 103 | 0 | 5,500 | 0 | 0 | 0 | 0 | 5,596 | 0 | 0 | 0 | 7,022 | 7,435 |
| E05 · TOTAL LAW ORDER & PUBLIC SAFETY. | 90,129 | | 3,450 | 3,567 | 2,450 | 21,200 | 4,000 | 19,270 | 3,000 | 0 | 33,192 | 0 | 0 | 0 | 55,494 | 66,170 |

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2020

| DETAILED EXPENDITURE | | | | | | | | | | | | | | Previous Years Comparatives | | |
|---|--------------------------|----------------|----------------|---------------|----------------|---------------------|-----------------|--------------|---------------|----------|------------------|-------------------|-------------------|-----------------------------|--------------------------------|--------------------------|
| | Annual Budget 2019 -2020 | Employee Costs | Wages | O/Heads | Plant Op Costs | Materials Contracts | Utility Charges | Insurance | Depreciation | Interest | Governance Costs | Housing Allocated | Other Expenditure | Loss on Sale of Asset | Actual Expenditure 2018 - 2019 | Annual Budget 2018 -2019 |
| E060 · Family Day Care | | | | | | | | | | | | | | | | |
| E060105 · FDC - Salaries & Wages | 68,757 | | 68,757 | | | | | | | | | | | | 0 | 0 |
| E060115 · FDC - Superannuation | 7,218 | | 7,218 | | | | | | | | | | | | 0 | 0 |
| E060120 · FDC - Office Expenses | 7,395 | | | | | 7,395 | | | | | | | | | 3,455 | 0 |
| E060125 · FDC - Insurance | 2,838 | 2,838 | | | | | | | | | | | | | 0 | 0 |
| E060130 · FDC - Fringe Benefits Tax | 3,000 | | | | | | 3,000 | | | | | | | | 0 | 0 |
| E060135 · FDC - Motor Vehicle Expenses | 7,200 | | | | | | 7,200 | | | | | | | | 0 | 0 |
| E060140 · FDC - Staff Training | 2,000 | | | | | | 2,000 | | | | | | | | 0 | 0 |
| E060145 · FDC - Travel & Accommodation | 5,700 | | | | | | 5,700 | | | | | | | | 0 | 0 |
| E060200 · Admin Allocated | 4,611 | | | | | | | | | 4,611 | | | | | 0 | 0 |
| E060298 · Asset Depreciation | 0 | | | | | | | | | | | | | | 0 | 0 |
| Total E060 · Family Day Care | 108,719 | 2,838 | 75,975 | 0 | 0 | 25,295 | 0 | 0 | 0 | 0 | 4,611 | 0 | 0 | 0 | 3,455 | 0 |
| E061 · Childcare Centre | | | | | | | | | | | | | | | | |
| E061010 · Childcare Centre - Wages | 107,900 | | 107,900 | | | | | | | | | | | | 128,310 | 140,893 |
| E061012 · Childcare Centre Superannuation | 13,538 | | 13,538 | | | | | | | | | | | | 10,769 | 13,385 |
| E061015 · Childcare Centre Building Mtce | 12,602 | | 3,000 | 3,102 | | 5,000 | 1,500 | | | | | | | | 12,545 | 14,358 |
| E061020 · Childcare Insurance | 4,762 | 3,897 | | | | | | 865 | | | | | | | 0 | 0 |
| E061025 · Childcare Office Expenses | 4,500 | | | | | 4,500 | | | | | | | | | 5,237 | 3,500 |
| E061030 · Childcare Centre Consumables | 1,500 | | | | | 1,500 | | | | | | | | | 1,461 | 1,500 |
| E061032 · Childcare Equipment & Supplies | 1,000 | | | | | 1,000 | | | | | | | | | 278 | 2,000 |
| E061035 · Staff Training | 2,000 | 2,000 | | | | | | | | | | | | | 875 | 2,000 |
| E061200 · Admin Allocated | 5,154 | | | | | | | | | 5,154 | | | | | 11,635 | 11,457 |
| E061298 · Asset Depreciation | 7,500 | | | | | | | | 7,500 | | | | | | 7,417 | 7,000 |
| Total E061 · Childcare Centre | 160,456 | 5,897 | 124,438 | 3,102 | 0 | 12,000 | 1,500 | 865 | 7,500 | 0 | 5,154 | 0 | 0 | 0 | 178,527 | 196,093 |
| E062 · Telecentre | | | | | | | | | | | | | | | | |
| E062020 · Resource Centre Mtce | 30,866 | | 9,000 | 9,305 | | 2,000 | 8,000 | 2,561 | | | | | | | 30,362 | 33,019 |
| E062100 · Loss on Asset Disposal | 0 | | | | | | | | | | | | | | 2,911 | 0 |
| E062298 · Asset Depreciation | 20,000 | | | | | | | | 20,000 | | | | | | 19,889 | 20,000 |
| Total E062 · Telecentre | 50,866 | | 9,000 | 9,305 | 0 | 2,000 | 8,000 | 2,561 | 20,000 | 0 | 0 | 0 | 0 | 0 | 53,162 | 53,019 |
| E063 · Other Education & Welfare | | | | | | | | | | | | | | | | |
| E061105 · Scholarships | 200 | | | | | 200 | | | | | | | | | 142 | 200 |
| E063025 · Kidsport Grant Payments | 0 | | | | | | | | | | | | | | 0 | 0 |
| E063020 · Playgroup Shed Mtce | 40 | | | | | | | 40 | | | | | | | 40 | 41 |
| Total E063 · Other Education & Welfare | 240 | | 0 | 0 | 0 | 200 | 0 | 40 | 0 | 0 | 0 | 0 | 0 | 0 | 182 | 241 |
| E06 · TOTAL EDUCATION & WELFARE. | 320,281 | 8,735 | 209,413 | 12,407 | 0 | 39,495 | 9,500 | 3,466 | 27,500 | 0 | 9,765 | 0 | 0 | 0 | 235,326 | 249,353 |
| E071 · Inspection & Admin | | | | | | | | | | | | | | | | |
| E071010 · Group/Regional Scheme Costs | 23,000 | | | | | 23,000 | | | | | | | | | 22,405 | 23,000 |
| E071015 · Other Control Expenses | 500 | | | | | 500 | | | | | | | | | 0 | 500 |
| E071030 · Analytical Expenses | 550 | | | | | 550 | | | | | | | | | 527 | 500 |
| E071200 · Other Governance Allocated | 4,883 | | | | | | | | | 4,883 | | | | | 22,317 | 21,974 |
| Total E071 · Inspection & Admin | 28,933 | | 0 | 0 | 0 | 24,050 | 0 | 0 | 0 | 0 | 4,883 | 0 | 0 | 0 | 45,249 | 45,974 |
| E072 · Pest Control | | | | | | | | | | | | | | | | |
| E072005 · Mosquito Control | 6,535 | | 2,500 | 2,585 | 450 | 1,000 | | | | | | | | | 0 | 8,438 |
| Total E072 · Pest Control | 6,535 | | 2,500 | 2,585 | 450 | 1,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 8,438 | |

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2020

| DETAILED EXPENDITURE | Annual Budget 2019 -2020 | Employee Costs | Wages | O/Heads | Plant Op Costs | Materials Contracts | Utility Charges | Insurance | Depreciation | Interest | Governance Costs | Housing Allocated | Other Expenditure | Loss on Sale of Asset | Previous Years Comparatives | |
|---|-----------------------------|----------------|---------------|---------------|----------------|---------------------|-----------------|--------------|---------------|----------|------------------|-------------------|-------------------|-----------------------|-----------------------------------|-----------------------------|
| | | | | | | | | | | | | | | | Actual Expenditure 2018 - 2019 | Annual Budget 2018 -2019 |
| E073 · Other Health | | | | | | | | | | | | | | | | |
| E073200 · Other Governance Allocated | 2,703 | | | | | | | | | | 2,703 | | | | 6,930 | 6,824 |
| E073100 · Loss on Asset Disposal | 0 | | | | | | | | | | | | | | 1,599 | 0 |
| E073298 · Asset Depreciation | 12,500 | | | | | | | | 12,500 | | | | | | 12,471 | 13,000 |
| E073405 · St Johns Ambulance Subs | 0 | | | | | | | | | | | | | | 263 | 0 |
| E073410 · Ambulance Hall Maintenance | 500 | | | | | 500 | | | | | | | | | 0 | 500 |
| E073415 · Medical Services | 8,500 | | | | | 8,500 | | | | | | | | | 7,687 | 8,500 |
| Total E073 · Other Health | 24,203 | | 0 | 0 | 0 | 9,000 | 0 | 0 | 12,500 | 0 | 2,703 | 0 | 0 | 0 | 28,950 | 28,824 |
| E07 · HEALTH. | 59,671 | | 2,500 | 2,585 | 450 | 34,050 | 0 | 0 | 12,500 | 0 | 7,586 | 0 | 0 | 0 | 74,200 | 83,236 |
| E091 · Community Housing | | | | | | | | | | | | | | | | |
| E091010 · Maintenance JV Units | 26,658 | | 4,000 | 4,136 | 200 | 6,000 | 10,000 | 2,322 | | | | | | | 38,576 | 34,926 |
| E091015 · Maintenance Wandoo Court Units | 9,897 | | 1,500 | 1,551 | 120 | 2,000 | 4,000 | 726 | | | | | | | 7,670 | 10,837 |
| E091200 · Administration Allocated | 7,862 | | | | | | | | | | 7,862 | | | | 6,930 | 6,824 |
| E091298 · Depreciation | 22,000 | | | | | | | | 22,000 | | | | | | 21,691 | 22,000 |
| Total E091 · Community Housing | 66,416 | | 5,500 | 5,686 | 320 | 8,000 | 14,000 | 3,048 | 22,000 | 0 | 7,862 | 0 | 0 | 0 | 74,866 | 74,586 |
| E092 · Other Housing | | | | | | | | | | | | | | | | |
| E092010 · Aged Homes Mtce - Single Units | 16,936 | | 3,000 | 3,102 | 120 | 2,000 | 8,000 | 714 | | | | | | | 19,594 | 14,826 |
| E092011 · Aged Homes Mtce - New Street | 8,923 | | 1,000 | 1,034 | 120 | 2,000 | 3,500 | 1,269 | | | | | | | 7,369 | 10,384 |
| E092012 · Aged Homes Mtc - Jamtree Lane | 18,906 | | 2,000 | 2,068 | 120 | 5,000 | 8,000 | 1,718 | | | | | | | 20,983 | 22,829 |
| E092013 · NRAS Fees - Jamtree Lane | 2,800 | | | | | 2,800 | | | | | | | | | 2,779 | 2,800 |
| E092015 · Other Governance Allocated | 7,862 | | | | | | | | | | 7,862 | | | | 6,930 | 6,824 |
| E092298 · Asset Depreciation | 23,000 | | | | | | | | 23,000 | | | | | | 23,172 | 23,000 |
| Total E092 · Other Housing | 78,426 | | 6,000 | 6,203 | 360 | 11,800 | 19,500 | 3,701 | 23,000 | 0 | 7,862 | 0 | 0 | 0 | 80,826 | 80,663 |
| E093 · Staff Housing | | | | | | | | | | | | | | | | |
| E093100 · Admin Munthoola Rd | 6,902 | | 1,000 | 1,034 | | 1,500 | 2,500 | 868 | | | | | | | 0 | 0 |
| E093110 · Admin - Richardson St | 5,236 | | 500 | 517 | | 1,500 | 2,000 | 719 | | | | | | | 0 | 0 |
| E093115 · Works - Fry St | 5,139 | | 500 | 517 | 50 | 1,500 | 2,000 | 572 | | | | | | | 0 | 0 |
| E093120 · Works - Richardson St | 5,613 | | 500 | 517 | | 1,500 | 2,500 | 596 | | | | | | | 0 | 0 |
| E093125 · Recreation House | 4,704 | | 1,000 | 1,034 | | 1,500 | 700 | 470 | | | | | | | 0 | 0 |
| Admin Allocation | 7,862 | | | | | | | | | | 7,862 | | | | 0 | 0 |
| E093299 · LESS HOUSING ALLOCATED | (15,456) | | | | | | | | | | | (15,456) | | | 0 | 0 |
| Total E093 · Staff Housing | 20,000 | | 3,500 | 3,619 | 50 | 7,500 | 9,700 | 3,225 | 0 | 0 | 7,862 | (15,456) | 0 | 0 | 0 | 0 |
| E09 · TOTAL HOUSING | 164,843 | 0 | 15,000 | 15,509 | 730 | 27,300 | 43,200 | 9,974 | 45,000 | 0 | 23,586 | (15,456) | 0 | 0 | 155,692 | 155,249 |
| E101 · Sanitation | | | | | | | | | | | | | | | | |
| E101005 · Domestic Refuse Collection | 38,080 | | | | | 38,080 | | | | | | | | | 16,907 | 17,000 |
| E101006 · Domestic Recycling Collection | 36,546 | | | | | 36,546 | | | | | | | | | 16,112 | 16,500 |
| E101010 · Commercial Refuse Collection | 16,800 | | | | | 16,800 | | | | | | | | | 7,111 | 7,500 |
| E101011 · Commercial Recycling Collection | 17,780 | | | | | 17,780 | | | | | | | | | 9,433 | 9,500 |
| E101015 · Street Refuse Collection | 24,839 | | 10,000 | 10,339 | 4,000 | 500 | | | | | | | | | 24,986 | 32,944 |
| E101020 · Refuse Site Maintenance | 91,013 | | 39,000 | 40,322 | 8,500 | 3,000 | | 191 | | | | | | | 89,783 | 88,546 |
| E101025 · Recycling Expenses | 10,172 | | 200 | 207 | 100 | 9,665 | | | | | | | | | 6,291 | 6,799 |
| E101027 · Regional Waste Group | 0 | | | | | | | | | | | | | | 0 | 0 |
| E101030 · Advertising | 500 | | | | | 500 | | | | | | | | | 0 | 200 |
| E101200 · Other Governance Allocated | 9,465 | | | | | | | | | | 9,465 | | | | 6,930 | 6,824 |
| E101298 · Asset Depreciation | 4,000 | | | | | | | | 4,000 | | | | | | 3,728 | 4,000 |
| Total E101 · Sanitation | 249,195 | | 49,200 | 50,868 | 12,600 | 122,871 | 0 | 191 | 4,000 | 0 | 9,465 | 0 | 0 | 0 | 181,280 | 189,812 |

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2020

| DETAILED EXPENDITURE | Annual Budget 2019 -2020 | Employee Costs | Wages | O/Heads | Plant Op Costs | Materials Contracts | Utility Charges | Insurance | Depreciation | Interest | Governance Costs | Housing Allocated | Other Expenditure | Loss on Sale of Asset | Previous Years Comparatives | |
|--|-----------------------------|----------------|---------------|---------------|----------------|---------------------|-----------------|---------------|----------------|--------------|------------------|-------------------|-------------------|-----------------------|----------------------------------|-----------------------------|
| | | | | | | | | | | | | | | | Actual Expenditure 2018 -2019 | Annual Budget 2018 -2019 |
| E105 · Other | | | | | | | | | | | | | | | | |
| E105120 · Cemetery Operating Expenses | 11,653 | | 4,500 | 4,653 | 1,000 | 1,500 | | | | | | | | | 16,384 | 11,286 |
| E105125 · Public Conveniences | 37,783 | | 15,000 | 15,509 | 100 | 6,000 | 800 | 374 | | | | | | | 35,816 | 28,127 |
| E105135 · Drum Muster | 2,000 | | | | | 2,000 | | | | | | | | | 0 | 2,000 |
| E105200 · Other Governance Allocated | 9,219 | | | | | | | | | | 9,219 | | | | 6,930 | 6,824 |
| E105298 · Asset Depreciation | 250 | | | | | | | | 250 | | | | | | 266 | 300 |
| Total E105 · Other | 60,904 | | 19,500 | 20,161 | 1,100 | 9,500 | 800 | 374 | 250 | 0 | 9,219 | 0 | 0 | 0 | 59,395 | 48,537 |
| E106 · Protection of Environment | | | | | | | | | | | | | | | | |
| E106110 · NRM Officer | 5,000 | | | | | 5,000 | | | | | | | | | 5,000 | 5,000 |
| E106160 · Feral Pig Declared Species Fund | 0 | | | | | | | | | | | | | | 0 | 0 |
| E106166 · NRM Grant Expenditure | 0 | | | | | | | | | | | | | | 6,087 | 6,051 |
| E106200 · Other Governance Allocated | 1,888 | | | | | | | | | | 1,888 | | | | 1,399 | 1,377 |
| Total E106 · Protection of Environment | 6,888 | | 0 | 0 | 0 | 5,000 | 0 | 0 | 0 | 0 | 1,888 | 0 | 0 | 0 | 12,486 | 12,428 |
| E10 · TOTAL COMMUNITY AMENITIES. | 316,987 | | 68,700 | 71,029 | 13,700 | 137,371 | 800 | 565 | 4,250 | 0 | 20,572 | 0 | 0 | | 253,161 | 250,778 |
| E111 · Public Halls & Civic Centres | | | | | | | | | | | | | | | | |
| E111005 · Williams Hall Mtce | 28,092 | | 9,000 | 9,305 | 100 | 4,000 | 1,500 | 4,187 | | | | | | | 27,851 | 36,187 |
| E111010 · Other Hall Mtce | 4,291 | | 800 | 827 | 150 | 1,000 | | 1,514 | | | | | | | 3,654 | 4,559 |
| E111200 · Other Governance Allocated | 14,114 | | | | | | | | | | 14,114 | | | | 12,589 | 12,396 |
| E111298 · Asset Depreciation | 27,000 | | | | | | | | 27,000 | | | | | | 27,030 | 28,000 |
| Total E111 · Public Halls & Civic Centres | 73,497 | | 9,800 | 10,132 | 250 | 5,000 | 1,500 | 5,701 | 27,000 | 0 | 14,114 | 0 | 0 | 0 | 71,123 | 81,142 |
| E112 · Swimming Pool | | | | | | | | | | | | | | | | |
| E112110 · Pool Contract Wages | 69,900 | | | | | 69,900 | | | | | | | | | 66,975 | 69,900 |
| E112120 · Pool Mtce Other | 41,507 | | 2,500 | 2,585 | 100 | 15,000 | 18,000 | 3,322 | | | | | | | 45,121 | 31,413 |
| E112135 · Coffee Machine | 800 | | | | | 800 | | | | | | | | | 234 | 800 |
| E112200 · Other Governance Allocated | 7,598 | | | | | | | | | | 7,598 | | | | 12,589 | 12,396 |
| E112298 · Asset Depreciation | 22,000 | | | | | | | | 22,000 | | | | | | 21,711 | 24,000 |
| Total E112 · Swimming Pool | 141,805 | | 2,500 | 2,585 | 100 | 85,700 | 18,000 | 3,322 | 22,000 | 0 | 7,598 | 0 | 0 | 0 | 146,630 | 138,508 |
| E113 · Other Recreation | | | | | | | | | | | | | | | | |
| E113005 · Parks & Reserves Mtce | 75,504 | | 25,000 | 25,848 | 5,500 | 10,000 | 9,000 | 156 | | | | | | | 77,752 | 82,449 |
| E113010 · Pavilion & Surrounds Mtce | 67,239 | | 25,000 | 25,848 | 1,000 | 12,000 | 1,500 | 1,891 | | | | | | | 65,989 | 74,475 |
| E113015 · Recreation Ground Mtce | 62,743 | | 13,000 | 13,441 | 4,000 | 15,000 | 15,000 | 2,302 | | | | | | | 64,792 | 50,770 |
| E113020 · Sporting Clubs & Amenities | 17,312 | | 3,000 | 3,102 | 1,000 | 1,500 | 4,000 | 4,710 | | | | | | | 16,410 | 21,392 |
| E113025 · Trotting Track & Stables Mtce | 6,083 | | 1,500 | 1,551 | 200 | 1,000 | 500 | 1,332 | | | | | | | 3,181 | 6,025 |
| E113030 · Oval Dam Mtce/Treated WWS | 6,017 | | 500 | 517 | | 2,000 | 3,000 | | | | | | | | 8,766 | 8,498 |
| E113035 · Housing Mtce | 0 | | | | | | | | | | | | | | 2,321 | 5,166 |
| E113046 · Interest Loan 69 - Bowling Club | 4,241 | | | | | | | | | 4,241 | | | | | 4,464 | 4,717 |
| E113057 · Contribution to Bowling Club | 10,000 | | | | | | | | | | | | 10,000 | | 10,000 | 10,000 |
| E113065 · Loss on Disposal of Assets | 499 | | | | | | | | | | | | | 499 | 16,658 | 0 |
| E113070 · Pavilion Bar | 894 | | 100 | 103 | | 500 | | 191 | | | | | | | 303 | 891 |
| E113072 · Intermunicipal Golf Tournament | 0 | | | | | | | | | | | | | | 0 | 0 |
| E113076 · Lions Park Masterplan Project | 0 | | | | | | | | | | | | | | 0 | 0 |
| E113200 · Other Governance Allocated | 8,262 | | | | | | | | | | 8,262 | | | | 12,589 | 12,396 |
| E113298 · Asset Depreciation | 74,000 | | | | | | | | 74,000 | | | | | | 74,620 | 73,000 |
| E113299 · Infra. Asset Depreciation | 95,000 | | | | | | | | 95,000 | | | | | | 94,538 | 76,000 |
| Total E113 · Other Recreation | 427,792 | | 68,100 | 70,409 | 11,700 | 42,000 | 33,000 | 10,582 | 169,000 | 4,241 | 8,262 | 0 | 10,000 | 499 | 452,381 | 425,779 |

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2020

| DETAILED EXPENDITURE | Annual Budget 2019 -2020 | Employee Costs | Wages | O/Heads | Plant Op Costs | Materials Contracts | Utility Charges | Insurance | Depreciation | Interest | Governance Costs | Housing Allocated | Other Expenditure | Loss on Sale of Asset | Previous Years Comparatives | |
|--|-----------------------------|----------------|----------------|----------------|----------------|---------------------|-----------------|---------------|----------------|--------------|------------------|-------------------|-------------------|-----------------------|-----------------------------------|-----------------------------|
| | | | | | | | | | | | | | | | Actual Expenditure 2018 - 2019 | Annual Budget 2018 -2019 |
| E114 · Library | | | | | | | | | | | | | | | | |
| E114005 · Salaries | 38,000 | | | | | 38,000 | | | | | | | | | 38,698 | 38,000 |
| E114015 · Library Operating Costs | 2,754 | | 100 | 103 | | 2,500 | | 51 | | | | | | | 2,759 | 3,950 |
| E114020 · Furniture & Equipment | 500 | | | | | 500 | | | | | | | | | 0 | 1,000 |
| E114025 · Printing & Stationery | 0 | | | | | | | | | | | | | | 0 | 0 |
| E114200 · Other Governance Allocated | 4,660 | | | | | | | | | | 4,660 | | | | 6,612 | 6,511 |
| E114298 · Asset Depreciation | 0 | | | | | | | | | | | | | | 0 | 0 |
| Total E114 · Library | 45,914 | | 100 | 103 | 0 | 41,000 | 0 | 51 | 0 | 0 | 4,660 | 0 | 0 | 0 | 48,069 | 49,461 |
| E116 · Other Culture | | | | | | | | | | | | | | | | |
| E116005 · Art & Craft Centre Mtce | 10,959 | | 3,000 | 3,102 | 100 | 2,000 | 2,000 | 757 | | | | | | | 10,888 | 10,344 |
| E116010 · Local Art Acquisition | 0 | | | | | | | | | | | | | | 0 | 0 |
| E116015 · Cost of History Books Sold | 50 | | | | | 50 | | | | | | | | | 0 | 50 |
| E116298 · Asset Depreciation | 7,300 | | | | | | | | 7,300 | | | | | | 7,303 | 7,200 |
| Total E116 · Other Culture | 18,309 | | 3,000 | 3,102 | 100 | 2,050 | 2,000 | 757 | 7,300 | 0 | 0 | 0 | 0 | 0 | 18,191 | 17,594 |
| E11 · TOTAL RECREATION & CULTURE. | 707,317 | | 83,500 | 86,331 | 12,150 | 175,750 | 54,500 | 20,413 | 225,300 | 4,241 | 34,634 | 0 | 10,000 | 499 | 736,395 | 712,483 |
| E122 · Roads & Streets | | | | | | | | | | | | | | | | |
| E122020 · Townscape | 5,168 | | 2,000 | 2,068 | 600 | 500 | | | | | | | | | 4,027 | 5,588 |
| E122017 · Bridge Inspection & Maintenance | 9,584 | | 1,000 | 1,034 | 50 | 7,500 | | | | | | | | | 14,250 | 1,048 |
| E122025 · Council Mtce - Rural | 562,116 | | 182,000 | 188,170 | 170,000 | 21,946 | | | | | | | | | 441,753 | 473,805 |
| E122030 · Council Mtce - Townsite | 19,737 | | 7,000 | 7,237 | 3,000 | 2,500 | | | | | | | | | 14,020 | 21,967 |
| Commodity Route Funding | 6,000 | | | | | 6,000 | | | | | | | | | 0 | 0 |
| E122034 · Storm Damage - Reinstatement | 0 | | | | | | | | | | | | | | 0 | 0 |
| E122035 · Drainage Mtce | 13,136 | | 4,000 | 4,136 | 3,000 | 2,000 | | | | | | | | | 9,117 | 16,977 |
| E122037 · ROMAN Road Management System | 0 | | | | | | | | | | | | | | 5,709 | 6,000 |
| E122040 · Depot Operating Costs | 20,692 | | 6,500 | 6,720 | 250 | 4,000 | 2,000 | 1,222 | | | | | | | 19,276 | 21,863 |
| E122042 · Insurance (Bridges) | 19,646 | | | | | | | 19,646 | | | | | | | 19,650 | 19,650 |
| E122045 · Footpath Maintenance | 9,536 | | 4,000 | 4,136 | 400 | 1,000 | | | | | | | | | 7,913 | 7,386 |
| E122050 · Lighting of Streets | 30,000 | | | | | | 30,000 | | | | | | | | 27,012 | 31,000 |
| E122055 · Street Trees | 32,407 | | 12,000 | 12,407 | 6,000 | 2,000 | | | | | | | | | 28,316 | 24,963 |
| E122060 · Traffic Signs | 5,101 | | 1,500 | 1,551 | 50 | 2,000 | | | | | | | | | 5,895 | 3,048 |
| E122065 · Housing Mtce | 0 | | | | | | | | | | | | | | 13,779 | 18,213 |
| E122072 · Interest Plant Loan | 3,095 | | | | | | | | 3,095 | | | | | | 4,215 | 4,397 |
| E122080 · Loss on Sale of Assets | 5,212 | | | | | | | | | | | | | 5,212 | 3,395 | 5,500 |
| E122085 · Telephone & Facsimile | 2,500 | | | | | 2,500 | | | | | | | | | 2,273 | 2,800 |
| E122090 · Advertising | 500 | | | | | 500 | | | | | | | | | 78 | 500 |
| E122095 · Printing & Stationery | 100 | | | | | 100 | | | | | | | | | 69 | 100 |
| E122298 · Asset Depreciation | 10,000 | | | | | | | | 10,000 | | | | | | 10,616 | 25,000 |
| E122299 · Infra. Asset Depreciation | 770,000 | | | | | | | | 770,000 | | | | | | 767,523 | 850,000 |
| Total E122 · Roads & Streets | 1,524,529 | | 220,000 | 227,458 | 183,350 | 52,546 | 32,000 | 20,868 | 780,000 | 3,095 | 0 | 0 | 0 | 5,212 | 1,398,884 | 1,539,805 |
| E124 · Traffic Control | | | | | | | | | | | | | | | | |
| E124005 · Licensing Operating Costs | 1,000 | | | | | 1,000 | | | | | | | | | 270 | 500 |
| E124200 · Other Governance Allocated | 47,584 | | | | | | | | | | 47,584 | | | | 29,374 | 28,923 |
| E124 · Traffic Control - Other | 48,584 | | 0 | 0 | 0 | 1,000 | 0 | 0 | 0 | 0 | 47,584 | 0 | 0 | 0 | 29,644 | 29,423 |
| E12 · TOTAL TRANSPORT. | 1,573,113 | | 220,000 | 227,458 | 183,350 | 53,546 | 32,000 | 20,868 | 780,000 | 3,095 | 47,584 | 0 | 0 | 5,212 | 1,428,527 | 1,569,228 |

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2020

| DETAILED EXPENDITURE | Annual Budget 2019 -2020 | Employee Costs | Wages | O/Heads | Plant Op Costs | Materials Contracts | Utility Charges | Insurance | Depreciation | Interest | Governance Costs | Housing Allocated | Other Expenditure | Loss on Sale of Asset | Previous Years Comparatives | |
|--|-----------------------------|----------------|--------------|--------------|----------------|---------------------|-----------------|--------------|--------------|---------------|------------------|-------------------|-------------------|-----------------------|-----------------------------------|-----------------------------|
| | | | | | | | | | | | | | | | Actual Expenditure 2018 - 2019 | Annual Budget 2018 -2019 |
| E131015 · Rural Services | | | | | | | | | | | | | | | | |
| E131025 · Noxious Weed Control | 1,108 | w | 250 | 258 | 100 | 500 | | | | | | | | | 598 | 799 |
| E131030 · Vermin Control | 705 | w | 150 | 155 | 100 | 300 | | | | | | | | | 52 | 599 |
| Total E131015 · Rural Services | 1,814 | | 400 | 414 | 200 | 800 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 650 | 1,399 |
| E132 · Tourism/Area Promotion | | | | | | | | | | | | | | | | |
| E132005 · Area Promotion | 14,637 | r | 500 | 517 | 120 | 13,500 | | | | | | | | | 8,417 | 10,618 |
| E132015 · Gateway Expo Promo. & Advert. | 2,137 | r | 500 | 517 | 120 | 1,000 | | | | | | | | | 1,258 | 2,618 |
| E132200 · Other Governance Allocated | 7,246 | | | | | | | | | | 7,246 | | | | 6,930 | 6,824 |
| Total E132 · Tourism/Area Promotion | 24,020 | | 1,000 | 1,034 | 240 | 14,500 | 0 | 0 | 0 | 0 | 7,246 | 0 | 0 | 0 | 16,604 | 20,059 |
| E133 · Building Control | | | | | | | | | | | | | | | | |
| E133005 · Scheme Expenses | 25,000 | | | | | 25,000 | | | | | | | | | 25,480 | 23,000 |
| E133015 · Advertising | 200 | | | | | 200 | | | | | | | | | 0 | 200 |
| E133200 · Other Governance Allocated | 16,868 | | | | | | | | | | 16,868 | | | | 21,491 | 21,160 |
| Total E133 · Building Control | 42,068 | | 0 | 0 | 0 | 25,200 | 0 | 0 | 0 | 0 | 16,868 | 0 | 0 | 0 | 46,971 | 44,360 |
| E134 · Saleyards | | | | | | | | | | | | | | | | |
| E134005 · Stud Pavilion Mtce | 4,683 | r | 1,500 | 1,551 | 600 | 500 | | 532 | | | | | | | 5,154 | 3,278 |
| E134298 · Asset Depreciation | 3,400 | | | | | | | | 3,400 | | | | | | 3,409 | 3,400 |
| Total E134 · Saleyards | 8,083 | | 1,500 | 1,551 | 600 | 500 | 0 | 532 | 3,400 | 0 | 0 | 0 | 0 | 0 | 8,563 | 6,678 |
| E135 · Other | | | | | | | | | | | | | | | | |
| E135005 · Water Supply | 40,407 | w | 200 | 207 | | 1,000 | 39,000 | | | | | | | | 39,602 | 15,399 |
| E135130 · Industrial Shed - Marjidin Way | 3,532 | r | 200 | 207 | 50 | 1,000 | 600 | 1,475 | | | | | | | 3,581 | 4,298 |
| E135135 · Interest Loan 66 | 6,232 | | | | | | | | | 6,232 | | | | | 6,604 | 6,711 |
| E135136 · Interest Loan 70 | 6,635 | | | | | | | | | 6,635 | | | | | 6,925 | 6,944 |
| E135200 · Other Governance Allocated | 7,963 | | | | | | | | | | 7,963 | | | | 6,930 | 6,824 |
| Total E135 · Other | 64,769 | | 400 | 414 | 50 | 2,000 | 39,600 | 1,475 | 0 | 12,867 | 7,963 | 0 | 0 | 0 | 63,643 | 40,176 |
| E13 · TOTAL ECONOMIC SERVICES. | 140,753 | | 3,300 | 3,412 | 1,090 | 43,000 | 39,600 | 2,007 | 3,400 | 12,867 | 32,077 | 0 | 0 | 0 | 136,431 | 112,672 |
| E141 · Private Works | | | | | | | | | | | | | | | | |
| E141005 · Other Private Works | 16,670 | w | 5,000 | 5,170 | 4,000 | 2,500 | | | | | | | | | 24,999 | 16,477 |
| E141200 · Other Governance Allocated | 10,354 | | | | | | | | | | 10,354 | | | | 37,641 | 37,062 |
| Total E141 · Private Works | 27,024 | | 5,000 | 5,170 | 4,000 | 2,500 | 0 | 0 | 0 | 0 | 10,354 | 0 | 0 | 0 | 62,640 | 53,538 |
| E142 · Administration | | | | | | | | | | | | | | | | |
| E142010 · Admin Salaries & Wages | 453,778 | a | 453,778 | | | | | | | | | | | | 0 | 0 |
| E142015 · Admin Superannuation | 55,111 | a | 55,111 | | | | | | | | | | | | 0 | 0 |
| E142020 · Admin Insurance | 19,121 | | 17,361 | | | | | 1,760 | | | | | | | 0 | 0 |
| E142025 · Staff Training | 7,500 | | 7,500 | | | | | | | | | | | | 0 | 0 |
| E142030 · Travel, Accom, Conf Expenses | 1,000 | | 1,000 | | | | | | | | | | | | 0 | 0 |
| E142035 · Staff Uniforms | 2,000 | | 2,000 | | | | | | | | | | | | 0 | 0 |
| E142040 · Fringe Benefits Tax | 12,000 | | 12,000 | | | | | | | | | | | | 0 | 0 |
| E142045 · Office Mtce | 18,170 | w | 6,000 | 6,170 | | 3,000 | 3,000 | | | | | | | | 0 | 0 |
| E142050 · Office Gardens | 4,328 | w | 1,000 | 1,028 | | 500 | 1,800 | | | | | | | | 0 | 0 |
| E142055 · Office Stationery | 4,000 | | | | | 4,000 | | | | | | | | | 0 | 0 |
| E142060 · Telephone & Facsimile | 4,000 | | | | | 4,000 | | | | | | | | | 0 | 0 |
| E142065 · Advertising | 500 | | | | | 500 | | | | | | | | | 0 | 0 |

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2020

| DETAILED EXPENDITURE | Annual Budget 2019 -2020 | Employee Costs | Wages | O/Heads | Plant Op Costs | Materials Contracts | Utility Charges | Insurance | Depreciation | Interest | Governance Costs | Housing Allocated | Other Expenditure | Loss on Sale of Asset | Previous Years Comparatives | |
|---|-----------------------------|----------------|----------------|------------------|------------------|---------------------|-----------------|---------------|----------------|-----------|------------------|-------------------|-------------------|-----------------------|-----------------------------------|-----------------------------|
| | | | | | | | | | | | | | | | Actual Expenditure 2018 - 2019 | Annual Budget 2018 -2019 |
| E142070 · Office Equipment | 5,000 | | | | | 5,000 | | | | | | | | | 0 | 0 |
| E142075 · Computer Operating Expenses | 55,000 | | | | | 55,000 | | | | | | | | | 0 | 0 |
| E142080 · Vehicle Expenses | 10,000 | | | | | 10,000 | | | | | | | | | 0 | 0 |
| E142085 · Consultancy Expenses | 12,000 | | | | | 12,000 | | | | | | | | | 0 | 0 |
| E142100 · Interest Loan 68 - IT Equip | 63 | | | | | | | | | 63 | | | | | 0 | 0 |
| E142297 · Loss Disposal of Asset | 0 | | | | | | | | | | | | | | 0 | 0 |
| E142298 · Depreciation | 44,000 | | | | | | | | 44,000 | | | | | | 0 | 0 |
| E142299 · LESS ADMIN ALLOCATED PROGRAM | (707,572) | | | | | | | | | | (707,572) | | | | 0 | 0 |
| Total E142 · Administration | 0 | 39,861 | 515,889 | 7,198 | 0 | 94,000 | 4,800 | 1,760 | 44,000 | 63 | (707,572) | 0 | 0 | 0 | 0 | 0 |
| E143 · Works Overheads | | | | | | | | | | | | | | | | |
| E143005 · Superannuation on Workmen | 95,657 | | 95,657 | | | | | | | | | | | | 85,613 | 91,087 |
| E143010 · Sick & Holiday Pay | 140,000 | | 140,000 | | | | | | | | | | | | 125,718 | 140,000 |
| E143011 · Long Service Leave | 0 | | | | | | | | | | | | | | 2,993 | 0 |
| E143013 · Works Programming | 36,000 | | 36,000 | | | | | | | | | | | | 29,754 | 24,000 |
| E143015 · Insurance on Works | 51,092 | 35,161 | | | | | | 15,931 | | | | | | | 66,873 | 72,905 |
| E143020 · Protective Clothing | 7,500 | 7,500 | | | | | | | | | | | | | 5,419 | 7,500 |
| E143025 · Travel & Conference Expenses | 1,500 | 1,500 | | | | | | | | | | | | | 2,785 | 1,500 |
| E143030 · Staff Training Expenses | 10,000 | 6,000 | 4,000 | | | | | | | | | | | | 2,272 | 10,000 |
| Housing | 15,456 | | | | | | | | | | | 15,456 | | | 0 | 0 |
| E143035 · Industry Allowance | 19,890 | | 19,890 | | | | | | | | | | | | 17,511 | 19,131 |
| E143040 · Housing Allowance | 29,616 | | 29,616 | | | | | | | | | | | | 26,646 | 28,976 |
| E143041 · Vehicle Allowance | 2,891 | | 2,891 | | | | | | | | | | | | 3,100 | 2,891 |
| E143042 · Telephone Allowance | 260 | | 260 | | | | | | | | | | | | 257 | 260 |
| E143045 · Occupational Health & Safety | 8,000 | 7,000 | 1,000 | | | | | | | | | | | | 7,689 | 8,000 |
| E143055 · Works FBT | 6,000 | 6,000 | | | | | | | | | | | | | 6,087 | 6,000 |
| RAMM | 6,000 | | | | | 6,000 | | | | | | | | | 0 | 0 |
| E143200 · Other Governance Allocated | 270,434 | | | | | | | | | | 270,434 | | | | 243,008 | 239,273 |
| E143299 · LESS PWOH ALLOCATED-PROJECTS | (700,296) | | | (700,296) | | | | | | | | | | | (578,732) | (651,522) |
| Total E143 · Works Overheads | 0 | 63,161 | 329,314 | (700,296) | 0 | 6,000 | 0 | 15,931 | 0 | 0 | 270,434 | 15,456 | 0 | 0 | 46,994 | 0 |
| E144 · Plant Operating Costs | | | | | | | | | | | | | | | | |
| E144005 · Fuels & Oils | 125,000 | | | | | 125,000 | | | | | | | | | 122,178 | 113,000 |
| E144010 · Tyres & Tubes | 20,000 | | | | | 20,000 | | | | | | | | | 14,834 | 20,000 |
| E144015 · Parts & Repairs | 80,000 | | | | | 80,000 | | | | | | | | | 72,858 | 80,000 |
| E144020 · Repair Wages | 61,678 | | 40,000 | 20,678 | 1,000 | | | | | | | | | | 57,837 | 70,884 |
| E144025 · Insurance & Licences | 19,427 | | | | | 7,500 | | 11,927 | | | | | | | 17,172 | 18,401 |
| E144030 · Sundry Tools | 8,000 | | | | | 8,000 | | | | | | | | | 9,332 | 8,000 |
| E144298 · Asset Depreciation | 112,000 | | | | | | | | 112,000 | | | | | | 112,631 | 100,000 |
| E144200 · Other Governance Allocated | 34,600 | | | | | | | | | | 34,600 | | | | 31,092 | 30,613 |
| E144299 · LESS POC ALLOCATED-PROJECTS | (435,505) | | | | (435,505) | | | | | | | | | | (382,924) | (412,698) |
| Total E144 · Plant Operating Costs | 25,200 | 0 | 40,000 | 20,678 | (434,505) | 240,500 | 0 | 11,927 | 112,000 | 0 | 34,600 | 0 | 0 | 0 | 55,009 | 28,200 |
| E146 · Salaries Control | | | | | | | | | | | | | | | | |
| E146010 · Gross Total Salaries and Wages | 1,612,345 | | 1,612,345 | | | | | | | | | | | | 1,389,246 | 1,452,852 |
| E146200 · LESS SALS/WAGES ALLOCATED | (1,612,345) | | (1,612,345) | | | | | | | | | | | | (1,389,246) | (1,452,852) |
| E146250 · Workers Comp Payments | 2,000 | | 2,000 | | | | | | | | | | | | 1,002 | 2,000 |
| E146300 · Paid Parental Leave | 2,000 | | 2,000 | | | | | | | | | | | | 0 | 0 |
| Total E146 · Salaries Control | 4,000 | 0 | 4,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,002 | 2,000 |

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2020

| DETAILED EXPENDITURE | Annual Budget 2019 -2020 | Employee Costs | Wages | O/Heads | Plant Op Costs | Materials Contracts | Utility Charges | Insurance | Depreciation | Interest | Governance Costs | Housing Allocated | Other Expenditure | Loss on Sale of Asset | Previous Years Comparatives | |
|---|-----------------------------|----------------|------------------|------------------|------------------|---------------------|-----------------|----------------|------------------|---------------|------------------|-------------------|-------------------|-----------------------|-----------------------------------|-----------------------------|
| | | | | | | | | | | | | | | | Actual Expenditure 2018 - 2019 | Annual Budget 2018 -2019 |
| E147 · Town Planning Schemes | | | | | | | | | | | | | | | | |
| E147105 · Scheme Expenses | 12,000 | | | | | 12,000 | | | | | | | | | 6,213 | 12,000 |
| E147110 · Advertising | 500 | | | | | 500 | | | | | | | | | 195 | 1,000 |
| E147118 · Quindanning Townsite Develop. | 0 | | | | | 0 | | | | | | | | | 0 | 0 |
| E147120 · Industrial Land Subdivision | 0 | | | | | | | | | | | | | | 0 | 0 |
| E147125 · Interest Loan 65 | 12,313 | | | | | | | | | 12,313 | | | | | 12,861 | 13,000 |
| E147200 · Other Governance Allocated | 23,187 | | | | | | | | | | 23,187 | | | | 4,070 | 4,007 |
| Total E147 · Town Planning Schemes | 48,000 | | 0 | 0 | 0 | 12,500 | 0 | 0 | 0 | 12,313 | 23,187 | 0 | 0 | 0 | 23,338 | 30,007 |
| E14 · TOTAL OTHER PROPERTY & SERVICES. | 104,223 | 103,022 | 894,203 | (667,250) | (430,505) | 355,500 | 4,800 | 29,618 | 156,000 | 12,376 | (368,996) | 15,456 | 0 | 0 | 188,983 | 113,745 |
| TOTAL EXPENSE | 3,766,781 | 111,757 | 1,500,266 | (244,747) | (216,585) | 1,004,685 | 188,750 | 112,166 | 1,256,950 | 32,579 | (0) | 0 | 15,250 | 5,711 | 3,576,440 | 3,663,272 |

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2020

| DETAILED EXPENDITURE | Annual Budget 2019 -2020 | Employee Costs | Wages | O/Heads | Plant Op Costs | Materials Contracts | Utility Charges | Insurance | Depreciation | Interest | Governance Costs | Housing Allocated | Other Expenditure | Loss on Sale of Asset | Previous Years Comparatives | | |
|--|-----------------------------|----------------|-------|---------|----------------|---------------------|-----------------|-----------|--------------|----------|------------------|-------------------|-------------------|-----------------------|-----------------------------------|-----------------------------|-----------|
| | | | | | | | | | | | | | | | Actual Expenditure 2018 - 2019 | Annual Budget 2018 -2019 | |
| CAPITAL PROJECTS | | | | | | | | | | | | | | | | | |
| LAND & BUILDING | | | | | | | | | | | | | | | | | |
| Industrial Land Development | 0 | w | | | | | | | | | | | | | | 67,959 | 70,646 |
| Single Person Unit Refurbishment | 31,117 | w | | 500 | 517 | 100 | 30,000 | | | | | | | | | 57,640 | 51,098 |
| Drainage Upgrade Single Person Unit | 11,119 | w | | 3,500 | 3,619 | 1,000 | 3,000 | | | | | | | | | 0 | 10,984 |
| Land Acquisition - adjacent to Lions Park | 0 | | | | | | | | | | | | | | | 27,827 | 26,000 |
| Building Refurbishments | 11,117 | w | | 500 | 517 | 100 | 10,000 | | | | | | | | | 0 | 11,098 |
| Recreation Ground - Grandstand Refurb | 35,000 | | | | | | 35,000 | | | | | | | | | 0 | 35,000 |
| Mens Shed | 15,068 | w | | 2,000 | 2,068 | 1,000 | 10,000 | | | | | | | | | | |
| Bushfire Shed Construction | 0 | | | | | | | | | | | | | | | 163,164 | 145,000 |
| Land Acquisition - MRWA Albany Hwy | 200,000 | | | | | | 200,000 | | | | | | | | | 0 | 0 |
| | 303,420 | | | 6,500 | 6,720 | 2,200 | 288,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 316,590 | 349,825 |
| PLANT & EQUIPMENT | | | | | | | | | | | | | | | | | |
| Vehicle - WL16 | 0 | | | | | | | | | | | | | | | 32,297 | 36,000 |
| Ride on Mower | 12,000 | | | | | | 12,000 | | | | | | | | | 0 | 0 |
| Vehicle - 16WL | 55,000 | | | | | | 55,000 | | | | | | | | | 0 | 0 |
| Semi Water Cart | 60,000 | | | | | | 60,000 | | | | | | | | | 0 | 0 |
| Minor Plant | 10,000 | | | | | | 10,000 | | | | | | | | | 0 | 0 |
| Kia Truck - WL5414 | 0 | | | | | | | | | | | | | | | 44,493 | 45,000 |
| Vehicle - FDC | 34,000 | | | | | | 34,000 | | | | | | | | | 0 | 0 |
| Light Vehicle - WL5802 | 33,000 | | | | | | 33,000 | | | | | | | | | 0 | 0 |
| Utility - WL826 | 26,000 | | | | | | 26,000 | | | | | | | | | 0 | 0 |
| Utility - WL5499 | 0 | | | | | | | | | | | | | | | 31,968 | 28,000 |
| Plant trailer for Skid Steer Loader | 0 | | | | | | | | | | | | | | | 17,000 | 15,000 |
| Prime Mover - WL91 | 0 | | | | | | | | | | | | | | | 205,100 | 250,000 |
| Front End Loader | 280,000 | | | | | | 280,000 | | | | | | | | | 0 | 0 |
| | 510,000 | | | 0 | 0 | 0 | 510,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 330,858 | 374,000 |
| ROAD ASSETS | | | | | | | | | | | | | | | | | |
| Project Grant - Pingelly Rd | 207,451 | w | | 47,515 | 49,126 | 46,805 | 64,005 | | | | | | | | | 187,547 | 171,399 |
| Project Grant - Williams Darkan Rd | 202,350 | w | | 31,490 | 32,558 | 31,020 | 107,282 | | | | | | | | | 285,035 | 235,532 |
| Project Grant - Williams Darkan Rd (17/18) | 0 | w | | | | | | | | | | | | | | 0 | 47,225 |
| RTR - York Williams Rd | 70,000 | w | | 2,881 | 2,979 | 2,838 | 61,302 | | | | | | | | | 61,602 | 58,954 |
| RTR - Wangeling Gully Rd | 51,112 | w | | 13,429 | 13,884 | 13,229 | 10,570 | | | | | | | | | 26,933 | 22,520 |
| RTR - Clayton Rd | 75,000 | w | | 20,155 | 20,838 | 19,850 | 14,157 | | | | | | | | | 76,007 | 98,265 |
| RTR - Marradong Rd | 0 | w | | | | | | | | | | | | | | 78,154 | 41,131 |
| Council - Extracts Rd | 0 | w | | | | | | | | | | | | | | 12,032 | 10,522 |
| Council - Zilko Rd (Gravel Sheeting) | 45,000 | w | | 11,382 | 11,768 | 11,211 | 10,639 | | | | | | | | | 47,045 | 26,050 |
| Council - Dardadine Rd | 0 | w | | | | | | | | | | | | | | 8,727 | 8,513 |
| Council - Glenfield Rd | 0 | w | | | | | | | | | | | | | | 7,852 | 8,513 |
| Council - Kelly Rd | 0 | w | | | | | | | | | | | | | | 9,672 | 12,538 |
| Council - Zilko Rd (Widen Culverts) | 26,000 | w | | 3,007 | 3,109 | 2,964 | 16,920 | | | | | | | | | 0 | 49,139 |
| Council - Marradong Rd | 52,055 | w | | 9,676 | 10,004 | 9,534 | 22,841 | | | | | | | | | 0 | 0 |
| Council - Carne/Narrakine Rd | 22,050 | w | | 4,100 | 4,239 | 4,040 | 9,671 | | | | | | | | | 0 | 0 |
| Council - Lavender St/Forrest St/Stn Gillett | 89,895 | w | | 21,682 | 22,417 | 21,361 | 24,435 | | | | | | | | | 0 | 0 |
| Council - Townsite Drainage | 50,027 | w | | 7,500 | 7,810 | 4,829 | 29,888 | | | | | | | | | 4,974 | 50,065 |
| Council - Funded Project | 98,347 | w | | 24,846 | 25,688 | 32,104 | 15,709 | | | | | | | | | 246,077 | 240,167 |
| Carpark - Recreation Centre | 0 | w | | | | | | | | | | | | | | 53,326 | 75,472 |
| Carpark - Near Post Office | 95,000 | w | | | | | 95,000 | | | | | | | | | 0 | 75,472 |
| Footpath - Albany Hwy | 62,312 | w | | 9,500 | 9,794 | 4,600 | 38,418 | | | | | | | | | 0 | 70,084 |
| | 1,146,599 | | | 207,163 | 214,214 | 204,385 | 520,837 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,104,982 | 1,301,563 |

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2020

| DETAILED EXPENDITURE | Annual Budget 2019 -2020 | Employee Costs | Wages | O/Heads | Plant Op Costs | Materials Contracts | Utility Charges | Insurance | Depreciation | Interest | Governance Costs | Housing Allocated | Other Expenditure | Loss on Sale of Asset | Previous Years Comparatives | |
|------------------------------------|-----------------------------|----------------|----------------|----------------|----------------|---------------------|-----------------|-----------|--------------|----------|------------------|-------------------|-------------------|-----------------------|-----------------------------------|-----------------------------|
| | | | | | | | | | | | | | | | Actual Expenditure 2018 - 2019 | Annual Budget 2018 -2019 |
| PARKS AND RESERVES | | | | | | | | | | | | | | | | |
| Lions Park Redevelopment - Signage | 30,000 | w | | | | 30,000 | | | | | | | | | 317,835 | 285,806 |
| Commissioning Transfer Station | 54,441 | w | 13,000 | 13,441 | 8,000 | 20,000 | | | | | | | | | 0 | 0 |
| Cemetery Improvements | 0 | w | | | | | | | | | | | | | 29,569 | 28,804 |
| Oval/Trotting Track Fencing | 34,404 | w | 10,032 | 10,372 | 2,000 | 12,000 | | | | | | | | | 0 | 0 |
| Swimming Pool Refurb basins | 20,000 | w | | | | 20,000 | | | | | | | | | 0 | 0 |
| Standpipe Water Metre System | 25,000 | r | | | | 25,000 | | | | | | | | | 0 | 0 |
| Playground Turf | 0 | r | | | | | | | | | | | | | 0 | 13,099 |
| | 163,845 | | 23,032 | 23,813 | 10,000 | 107,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 347,404 | 327,709 |
| TOTAL CAPITAL EXPENDITURE | 2,123,864 | | 236,695 | 244,747 | 216,585 | 1,425,837 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,099,835 | 2,353,097 |