



SHIRE OF WILLIAMS



ADOPTED BUDGET 2022-2023

Adopted 17th August 2022



SHIRE OF WILLIAMS

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2023

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

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

SHIRE OF WILLIAMS
STATEMENT OF COMPREHENSIVE INCOME BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
Revenue				
Rates	2(a)	2,133,087	2,032,126	2,028,852
Operating grants, subsidies and contributions	10	461,514	1,490,686	602,021
Fees and charges	14	969,800	992,325	997,669
Interest earnings	11(a)	10,500	17,539	13,236
Other revenue	11(b)	63,428	62,198	55,350
		3,638,329	4,594,874	3,697,128
Expenses				
Employee costs		(1,820,803)	(1,746,189)	(1,733,928)
Materials and contracts		(838,802)	(626,054)	(830,824)
Utility charges		(190,061)	(180,331)	(202,300)
Depreciation on non-current assets	6	(1,264,609)	(1,275,082)	(1,264,609)
Interest expenses	11(d)	(21,502)	(33,337)	(30,971)
Insurance expenses		(149,166)	(142,552)	(136,416)
Other expenditure		(65,100)	(16,476)	(15,100)
		(4,350,043)	(4,020,021)	(4,214,148)
		(711,714)	574,853	(517,020)
Non-operating grants, subsidies and contributions	10	1,503,941	925,760	953,493
Profit on asset disposals	5(b)	1,003	100,262	0
Loss on asset disposals	5(b)	(5,332)	0	(33,625)
		1,499,612	1,026,022	919,868
Net result for the period		787,898	1,600,875	402,848
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		787,898	1,600,875	402,848

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

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

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		2,133,087	2,045,886	2,030,852
Operating grants, subsidies and contributions		(98,899)	1,935,701	566,120
Fees and charges		969,800	992,325	997,669
Interest received		10,500	17,539	13,236
Goods and services tax received		0	0	126,782
Other revenue		63,428	62,198	55,350
		3,077,916	5,053,649	3,790,009
Payments				
Employee costs		(1,820,803)	(1,776,235)	(1,763,928)
Materials and contracts		(838,802)	(733,775)	(525,033)
Utility charges		(190,061)	(180,331)	(202,300)
Interest expenses		(21,502)	(33,337)	(30,971)
Insurance paid		(149,166)	(142,552)	(136,416)
Goods and services tax paid		0	0	(314,063)
Other expenditure		(65,100)	(16,476)	(15,100)
		(3,085,434)	(2,882,706)	(2,987,811)
Net cash provided by (used in) operating activities	4	(7,518)	2,170,943	802,198
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for financial assets at amortised cost - self supporting loans	7	0	200,000	(200,000)
Payments for purchase of property, plant & equipment	5(a)	(1,027,594)	(692,955)	(717,483)
Payments for construction of infrastructure	5(a)	(1,742,941)	(1,504,998)	(1,694,709)
Non-operating grants, subsidies and contributions		1,503,941	925,760	826,375
Proceeds from sale of property, plant and equipment	5(b)	104,500	681,989	136,000
Proceeds on financial assets at amortised cost - self supporting loans		17,107	(292,977)	307,023
Proceeds on disposal of financial assets at fair value through profit and loss		0	(2,997)	
Net cash provided by (used in) investing activities		(1,144,987)	(686,178)	(1,342,794)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(73,675)	(310,868)	(195,514)
Proceeds from new borrowings	7(a)	0	200,000	200,000
Net cash provided by (used in) financing activities		(73,675)	(110,868)	4,486
Net increase (decrease) in cash held		(1,226,180)	1,373,897	(536,110)
Cash at beginning of year		2,983,406	1,609,509	1,609,486
Cash and cash equivalents at the end of the year	4	1,757,226	2,983,406	1,073,376

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

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

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	3	927,694	375,119	401,575
		927,694	375,119	401,575
Revenue from operating activities (excluding rates)				
Specified area and ex gratia rates	2(a)(ii)	38,224	37,530	37,533
Operating grants, subsidies and contributions	10	461,514	1,490,686	602,021
Fees and charges	14	969,800	992,325	997,669
Interest earnings	11(a)	10,500	17,539	13,236
Other revenue	11(b)	63,428	62,198	55,350
Profit on asset disposals	5(b)	1,003	100,262	0
		1,544,469	2,700,540	1,705,809
Expenditure from operating activities				
Employee costs		(1,820,803)	(1,746,189)	(1,733,928)
Materials and contracts		(838,802)	(626,054)	(830,824)
Utility charges		(190,061)	(180,331)	(202,300)
Depreciation on non-current assets	6	(1,264,609)	(1,275,082)	(1,264,609)
Interest expenses	11(d)	(21,502)	(33,337)	(30,971)
Insurance expenses		(149,166)	(142,552)	(136,416)
Other expenditure		(65,100)	(16,476)	(15,100)
Loss on asset disposals	5(b)	(5,332)	0	(33,625)
		(4,355,375)	(4,020,021)	(4,247,773)
Non-cash amounts excluded from operating activities	3(b)	1,268,938	1,171,108	1,303,362
Amount attributable to operating activities		(614,274)	226,746	(837,027)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	10	1,503,941	925,760	953,493
Payments for property, plant and equipment	5(a)	(1,027,594)	(692,955)	(717,483)
Payments for construction of infrastructure	5(a)	(1,742,941)	(1,504,998)	(1,694,709)
Payments for financial assets at amortised cost - self supporting loans	7(a)	0	200,000	0
Proceeds from disposal of assets	5(b)	104,500	681,989	136,000
Proceeds from financial assets at amortised cost - self supporting loans		17,107	(292,977)	107,023
Proceeds on disposal of financial assets at fair value through profit and loss		0	(2,997)	0
Amount attributable to investing activities		(1,144,987)	(686,178)	(1,215,676)
Amount attributable to investing activities		(1,144,987)	(686,178)	(1,215,676)
FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(73,675)	(310,868)	(195,514)
Proceeds from new borrowings	7(b)	0	200,000	200,000
Transfers to cash backed reserves (restricted assets)	8(a)	(336,927)	(501,086)	(180,057)
Transfers from cash backed reserves (restricted assets)	8(a)	75,000	4,485	236,955
Amount attributable to financing activities		(335,602)	(607,469)	61,384
Budgeted deficiency before general rates		(2,094,863)	(1,066,901)	(1,991,319)
Estimated amount to be raised from general rates	2(a)	2,094,863	1,994,596	1,991,319
Net current assets at end of financial year - surplus/(deficit)	3	0	927,695	0

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

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

1 (a) BASIS OF PREPARATION

The annual budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

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

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

The local government reporting entity

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

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

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

2021/22 actual balances

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

Budget comparative figures

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

Comparative figures

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

Initial application of accounting standards

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

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

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

New accounting standards for application in future years

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

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

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

Judgements, estimates and assumptions

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

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

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

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

Rounding off figures

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

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

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

REVENUES

RATES

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

SERVICE CHARGES

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

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

PROFIT ON ASSET DISPOSAL

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

1 (c) KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE

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.

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

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2022/23 Budgeted rate revenue	2022/23 Budgeted interim rates	2022/23 Budgeted back rates	2022/23 Budgeted total revenue	2021/22 Actual total revenue	2021/22 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) Differential general rates or general rates										
GRV Residential		0.08000	143	1,814,920	145,194	1,000	0	146,194	144,459	143,395
GRV Industrial/Commercial		0.08000	22	1,099,066	87,925	0	0	87,925	80,008	80,008
UV Rural/Mining		0.00548	242	297,320,000	1,629,314	1,000	0	1,630,314	1,560,169	1,557,956
Sub-Total			407	300,233,986	1,862,433	2,000	0	1,864,433	1,784,636	1,781,359
		Minimum								
		Minimum payment								
		\$								
GRV Residential		790	146	660,099	115,340	0	0	115,340	106,400	106,400
GRV Industrial/Commercial		790	14	46,795	11,060	0	0	11,060	11,400	11,400
UV Rural/Mining		1,010	103	11,252,825	104,030	0	0	104,030	92,160	92,160
Sub-Total			263	11,959,719	230,430	0	0	230,430	209,960	209,960
								Total amount raised from general rates		
								2,094,863	1,994,596	1,991,319
(ii) Specified area and ex gratia rates										
Ex-gratia rates										
Ex - gratia rates										
								38,224	37,530	37,533
Total specified area and ex gratia rates								38,224	37,530	37,533
Total rates								2,133,087	2,032,126	2,028,852

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 2022/23 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	30/09/2022	0	0.0%	7.0%
Option two				
First instalment	30/09/2022	0	3.0%	7.0%
Second instalment	2/12/2022	10	3.0%	7.0%
Third instalment	3/02/2023	10	3.0%	7.0%
Fourth instalment	6/04/2023	10	3.0%	7.0%

	2022/23 Budget revenue	2021/22 Actual revenue	2021/22 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	3,000	2,970	3,500
Instalment plan interest earned	4,000	4,184	4,500
Unpaid rates and service charge interest earned	3,500	3,546	4,000
	10,500	10,700	12,000

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

3. NET CURRENT ASSETS

Note	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022	
	\$	\$	\$	
(a) Composition of estimated net current assets				
Current assets				
Cash and cash equivalents - unrestricted	4	251,583	1,179,277	383,161
Cash and cash equivalents - restricted	4	1,505,643	1,804,129	690,215
Financial assets at amortised cost - self supporting loans		17,693	17,107	0
Receivables		168,678	168,678	101,915
Inventories		30,748	30,748	17,160
		1,974,345	3,199,939	1,192,451
Less: current liabilities				
Trade and other payables		(161,958)	(161,958)	(221,977)
Contract liabilities		0	(560,413)	0
Long term borrowings	7	(75,989)	(73,675)	(109,450)
Employee provisions		(319,749)	(319,749)	(311,041)
		(557,696)	(1,115,795)	(642,468)
Net current assets		1,416,649	2,084,144	549,983
Less: Total adjustments to net current assets	3.(c)	(1,416,649)	(1,156,450)	(549,983)
Net current assets used in the Rate Setting Statement		0	927,694	0

3. NET CURRENT ASSETS (CONTINUED)

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

Items excluded from calculation of budgeted deficiency

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

(b) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Note	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022	
	\$	\$	\$	
Less: Profit on asset disposals	5(b)	(1,003)	(100,262)	0
Add: Loss on disposal of assets	5(b)	5,332	0	33,625
Add: Depreciation on assets	6	1,264,609	1,275,082	1,264,609
Movement in non-current employee provisions		0	(8,754)	0
Movement in current employee provisions associated with restricted cash		0	5,042	5,128
Non cash amounts excluded from operating activities		1,268,938	1,171,108	1,303,362

(c) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - restricted reserves	8	(1,505,643)	(1,243,716)	(690,215)
Less: Current assets not expected to be received at end of year				
- Current portion of self supporting loans receivable		(17,693)	(17,107)	0
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		75,989	73,675	109,450
- Current portion of employee benefit provisions held in reserve		30,698	30,698	30,782
Total adjustments to net current assets		(1,416,649)	(1,156,450)	(549,983)

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

3 (d) NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

The Shire of 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.

LAND HELD FOR RESALE

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

TRADE AND OTHER RECEIVABLES

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

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

CONTRACT LIABILITIES

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

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

4. RECONCILIATION OF CASH

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

	Note	2022/23 Budget	2021/22 Actual	2021/22 Budget
Cash at bank and on hand		\$ 1,757,226	\$ 2,983,406	\$ 1,073,376
Total cash and cash equivalents		1,757,226	2,983,406	1,073,376
Held as				
- Unrestricted cash and cash equivalents	3(a)	251,583	1,179,277	383,161
- Restricted cash and cash equivalents	3(a)	1,505,643	1,804,129	690,215
		1,757,226	2,983,406	1,073,376
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		1,505,643	1,804,129	690,215
		1,505,643	1,804,129	690,215
The restricted assets are a result of the following specific purposes to which the assets may be used:				
Financially backed reserves	8	1,505,643	1,243,716	690,215
Contract liabilities		0	560,413	
		1,505,643	1,804,129	690,215
Reconciliation of net cash provided by operating activities to net result				
Net result		787,898	1,600,875	402,848
Depreciation	6	1,264,609	1,275,082	1,264,609
(Profit)/loss on sale of asset	5(b)	4,329	(100,262)	33,625
Share of profit or (loss) of associates accounted for using the equity method		0	0	0
(Increase)/decrease in receivables		0	20,996	88,397
(Increase)/decrease in inventories		0	(8,558)	5,030
Increase/(decrease) in payables		0	(99,163)	(13,302)
Increase/(decrease) in contract liabilities		(560,413)	437,779	(122,634)
Increase/(decrease) in employee provisions		0	(30,046)	(30,000)
Non-operating grants, subsidies and contributions		(1,503,941)	(925,760)	(826,375)
Net cash from operating activities		(7,518)	2,170,943	802,198

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

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

5. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program											2022/23 Budget total	2021/22 Actual total	2021/22 Budget total
	Governance	General purpose funding	Law, order, public safety	Health	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>														
Buildings - non-specialised						15,000						15,000	0	15,000
Buildings - specialised			24,000		30,000	508,794		25,000			53,800	641,594	180,896	169,483
Furniture and equipment												0	52,239	57,000
Plant and equipment					38,000				280,000		53,000	371,000	459,820	476,000
	0	0	24,000	0	68,000	523,794	0	25,000	280,000	0	106,800	1,027,594	692,955	717,483
<i>Infrastructure</i>														
Infrastructure - roads									1,487,841			1,487,841	1,057,339	1,033,510
Infrastructure - footpaths									123,200			123,200		
Infrastructure - drainage									90,000			90,000	0	30,000
Infrastructure - parks and ovals								41,900				41,900	447,659	631,199
	0	0	0	0	0	0	0	41,900	1,701,041	0	0	1,742,941	1,504,998	1,694,709
Total acquisitions	0	0	24,000	0	68,000	523,794	0	66,900	1,981,041	0	106,800	2,770,535	2,197,953	2,412,192

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

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

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

5. FIXED ASSETS

(b) Disposals of Assets

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

	2022/23 Budget Net Book Value	2022/23 Budget Sale Proceeds	2022/23 Budget Profit	2022/23 Budget Loss	2021/22 Actual Net Book Value	2021/22 Actual Sale Proceeds	2021/22 Actual Profit	2021/22 Actual Loss	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss
By Program	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Education and welfare	23,331	18,000	0	(5,331)		0	0	0		0	0	0
Recreation and culture		0	0	0		0	0	0	9,970	8,000	0	(1,970)
Transport	49,497	50,500	1,003	0	138,212	174,872	36,660	0	137,745	110,000	0	(27,745)
Economic services		0	0	0	424,430	480,000	55,570	0	21,910	21,910	0	0
Other property and services	36,001	36,000	0	(1)	19,085	27,117	8,032	0		(3,910)	0	(3,910)
	108,829	104,500	1,003	(5,332)	581,727	681,989	100,262	0	169,625	136,000	0	(33,625)
By Class												
<i>Property, Plant and Equipment</i>												
Land - vested in and under the control of council		0			50,000	50,000	0	0		0		
Buildings - non-specialised		0			374,430	430,000	55,570			0		
Plant and equipment	108,829	104,500	1,003	(5,332)	157,297	201,989	44,692	0	169,625	136,000	0	(33,625)
	108,829	104,500	1,003	(5,332)	581,727	681,989	100,262	0	169,625	136,000	0	(33,625)

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

- Staff housing program
- Plant replacement program

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

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

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

6. ASSET DEPRECIATION

By Program

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

By Class

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

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
	5,439	4,704	5,439
	13,110	13,110	13,110
	31,491	31,489	31,491
	54,504	43,979	54,504
	7,456	6,886	7,456
	248,896	230,756	248,896
	765,175	782,476	765,175
	16,353	12,306	16,353
	122,185	149,376	122,185
	1,264,609	1,275,082	1,264,609
	69,680		69,680
	148,050	186,971	148,050
	3,179	4,069	3,179
	123,800	170,248	123,800
	440,860	754,408	440,860
	21,200	0	21,200
	181,040	0	181,040
	116,900	0	116,900
	159,900	159,386	159,900
	1,264,609	1,275,082	1,264,609

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

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

AMORTISATION

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

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

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

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

7. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2022/23	2022/23	Budget	2022/23	Actual Principal	2021/22	2021/22	Actual	2021/22	Budget Principal	2021/22	2021/22	Budget	2021/22
				Principal	Budget	Budget	Principal	Budget		Actual	Actual	Principal	Actual		Principal	Actual	Principal	Actual
				1 July 2022	New Loans	Repayments	outstanding	Repayments	1 July 2021	New Loans	Repayments	30 June 2022	Repayments	1 July 2021	New Loans	Repayments	30 June 2022	Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and culture																		
Mens Shed	71	WATC	0.72%	80,285	0	(19,856)	60,429	(540)	100,000	0	(19,715)	80,285	(681)	100,000	0	(19,715)	80,285	(681)
Transport																		
Grader	67	WATC	3.42%	0	0	0	0	0	20,719	0	(20,719)	0	(354)	20,719	0	(20,719)	0	(354)
Economic services																		
Industrial Shed	66	WATC	4.17%	0	0	0	0	0	128,210	0	(128,210)	0	(7,338)	128,210	0	(12,856)	115,354	(5,214)
Industrial Shed	70	WATC	3.02%	149,353	0	(23,065)	126,289	(4,338)	171,737	0	(22,384)	149,353	(5,019)	171,737	0	(22,383)	149,354	(5,019)
Other property and services																		
Industrial Land	65	WATC	6.37%	159,916	0	(13,647)	146,269	(9,973)	172,733	0	(12,818)	159,916	(10,802)	172,733	0	(12,818)	159,915	(10,802)
				389,554	0	(56,568)	332,986	(14,851)	593,399	0	(203,845)	389,554	(24,194)	593,399	0	(88,491)	504,908	(22,070)
Self Supporting Loans																		
Recreation and culture																		
Williams Bowling Club	69	WATC	3.15%	0	0	0	0	0	107,023	0	(107,023)	0	(9,143)	107,023	0	(107,023)	0	(8,901)
Williams Bowling Club	72	WATC	3.40%	200,000	0	(17,107)	182,893	(6,651)	0	200,000	0	200,000	0	0	200,000	0	200,000	0
				200,000	0	(17,107)	182,893	(6,651)	107,023	200,000	(107,023)	200,000	(9,143)	107,023	200,000	(107,023)	200,000	(8,901)
				589,554	0	(73,675)	515,879	(21,502)	700,422	200,000	(310,868)	589,554	(33,337)	700,422	200,000	(195,514)	704,908	(30,971)

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

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

7. INFORMATION ON BORROWINGS

(b) New borrowings - 2022/23

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

(c) Unspent borrowings

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

(d) Credit Facilities

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	200,000	200,000	200,000
Bank overdraft at balance date			
Credit card limit	10,000	15,000	15,000
Credit card balance at balance date		2,021	
Total amount of credit unused	210,000	217,021	215,000
Loan facilities			
Loan facilities in use at balance date	515,879	589,554	704,908

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

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

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance	2021/22 Actual Opening Balance	2021/22 Actual Transfer to	2021/22 Actual Transfer (from)	2021/22 Actual Closing Balance	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Reserves cash backed - Leave reserve	30,698	5,031		35,729	25,654	5,044		30,698	25,654	5,128	0	30,782
(b) Reserves cash backed - Plant Replacement	165,078	50,165		215,243	156,451	8,627		165,078	156,451	44,782	(60,840)	140,393
(c) Reserves cash backed - Building	692,521	50,693		743,214	282,394	410,127		692,521	282,393	46,412	(65,000)	263,805
(d) Reserves cash backed - Recreation	125,132	10,125		135,257	119,928	5,204		125,132	119,927	10,600	(41,115)	89,412
(e) Reserves cash backed - Art Acquisition	4,334	1,004		5,338	8,819	(4,485)	4,334	8,819	544	(5,000)		4,363
(f) Reserves cash backed - Joint Venture Housing	125,699	15,126	(45,000)	95,825	115,502	10,197	125,699	115,502	10,578	(25,000)		101,080
(g) Reserves cash backed - Refuse Site	24,335	24		24,359	24,294	41	24,335	24,294	121	0		24,415
(h) Reserves cash backed - Community Chest	15,919	4,699		20,618	14,073	1,846	15,919	14,073	1,892	0		15,965
(i) Reserves cash backed - Childcare Services	60,000	150,060	(30,000)	180,060	0	60,000	60,000	0	60,000	(40,000)		20,000
(j) Reserves cash backed - Information Technology	0	50,000		50,000	0		0					0
	1,243,716	336,927	(75,000)	1,505,643	747,115	501,086	(4,485)	1,243,716	747,113	180,057	(236,955)	690,215

(b) Financially Backed Reserves - Purposes

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

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

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

9. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

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

10. PROGRAM INFORMATION

Income and expenses	2022/23 Budget	2021/22 Actual	2021/22 Budget
Income excluding grants, subsidies and contributions	\$	\$	\$
Governance	1,000	0	1,001
General purpose funding	2,149,086	2,047,831	2,048,088
Law, order, public safety	2,000	4,753	6,100
Health	800	835	1,200
Education and welfare	437,202	442,062	384,668
Housing	200,197	196,437	192,540
Community amenities	214,830	208,713	211,630
Recreation and culture	68,553	59,995	51,673
Transport	19,143	55,298	18,050
Economic services	35,481	128,585	105,727
Other property and services	49,525	59,941	74,430
	3,177,817	3,204,450	3,095,107
Operating grants, subsidies and contributions			
Governance	9,348	18,044	0
General purpose funding	142,946	981,675	249,136
Law, order, public safety	48,479	38,049	31,348
Education and welfare	118,238	125,239	126,138
Housing	56,325	14,088	56,240
Community amenities	0	8,329	0
Recreation and culture	0	219,200	0
Transport	86,178	86,062	85,907
Economic services	0	0	53,252
	461,514	1,490,686	602,021
Non-operating grants, subsidies and contributions			
Governance	0	2,997	0
Law, order, public safety	0	37,985	0
Housing	386,494	0	0
Community amenities	0	0	10,000
Recreation and culture	20,000	52,273	77,272
Transport	1,097,447	788,381	866,221
Economic services	0	44,124	0
	1,503,941	925,760	953,493
Total Income	5,143,272	5,620,896	4,650,621
Expenses			
Governance	(236,468)	(211,366)	(209,500)
General purpose funding	(92,915)	(98,330)	(104,351)
Law, order, public safety	(112,966)	(96,249)	(105,827)
Health	(50,877)	(45,454)	(60,204)
Education and welfare	(514,854)	(457,823)	(521,951)
Housing	(212,052)	(195,548)	(196,367)
Community amenities	(345,721)	(315,857)	(339,478)
Recreation and culture	(873,547)	(832,765)	(824,927)
Transport	(1,677,032)	(1,542,819)	(1,518,286)
Economic services	(150,637)	(137,242)	(238,874)
Other property and services	(88,305)	(86,568)	(128,008)
Total expenses	(4,355,374)	(4,020,021)	(4,247,773)
Net result for the period	787,898	1,600,875	402,848

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

11. OTHER INFORMATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	2,000	1,274	3,736
- Other funds	1,000	1,078	1,000
- Self supporting loans		7,457	0
Other interest revenue (refer to Note 2(b))	7,500	7,730	8,500
	10,500	17,539	13,236
* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 7%.			
(b) Other revenue			
Reimbursements and recoveries	63,428	62,198	55,350
	63,428	62,198	55,350
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	22,400	19,400	18,000
	22,400	19,400	18,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	21,502	33,337	30,971
	21,502	33,337	30,971

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

12. ELECTED MEMBERS REMUNERATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Cr Logie			
President's allowance	4,840	4,700	4,698
Meeting attendance fees	4,520	4,391	3,850
Travel and accommodation expenses	20		20
	9,380	9,091	8,568
Cr Major			
Meeting attendance fees	1,960	1,714	1,900
Travel and accommodation expenses	150	143	150
	2,110	1,857	2,050
Cr Baker			
Meeting attendance fees	1,960	1,628	1,400
Travel and accommodation expenses	20		20
	1,980	1,628	1,420
Cr Carne			
Meeting attendance fees	1,960	2,018	1,800
Travel and accommodation expenses	400	397	300
	2,360	2,415	2,100
Cr Harding			
Meeting attendance fees	1,960	1,644	1,800
Travel and accommodation expenses	300	287	300
	2,260	1,931	2,100
Cr Medlen			
Meeting attendance fees		522	1,800
Travel and accommodation expenses		147	300
	0	669	2,100
Cr Panizza			
Meeting attendance fees	1,960	1,566	1,800
Travel and accommodation expenses	900	812	850
	2,860	2,378	2,650
Cr Price			
Meeting attendance fees	1,960	1,480	1,800
Travel and accommodation expenses	20		20
	1,980	1,480	1,820
Cr Watt			
Meeting attendance fees		296	1,800
Travel and accommodation expenses			20
	0	296	1,820
Cr Cowcher			
Meeting attendance fees	1,960	1,036	
Travel and accommodation expenses	500	388	
	2,460	1,424	0
Cr Macnamara			
Meeting attendance fees	1,960	896	
Travel and accommodation expenses	400	195	
	2,360	1,091	0
Total Elected Member Remuneration	27,750	24,260	24,628
President's allowance	4,840	4,700	4,698
Meeting attendance fees	20,200	17,191	17,950
Travel and accommodation expenses	2,710	2,369	1,980
	27,750	24,260	24,628

13. TRUST FUNDS

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

Detail	Balance 30 June 2022	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2023
	\$	\$	\$	\$
Public Open Space Contribution	20,000		(20,000)	0
	20,000	0	(20,000)	0

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

14. FEES AND CHARGES

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
By Program:			
General purpose funding	5,300	5,324	5,000
Law, order, public safety	1,600	1,670	2,800
Health	800	835	1,200
Education and welfare	437,202	441,937	382,668
Housing	199,697	193,459	191,040
Community amenities	213,830	189,272	209,930
Recreation and culture	35,920	43,145	37,774
Transport	18,140	18,635	18,050
Economic services	34,981	72,689	104,977
Other property and services	22,330	25,359	44,230
	969,800	992,325	997,669

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

SUPPLEMENTARY INFORMATION - ACQUISITION OF ASSETS

	Financing				Held in Contract Liabilities as at 30 June 2022
	Expenditure	Grants and Contributions	Sale Proceeds / Borrowings	Reserves	
Land and Buildings					
Archive Room C/Fwd 2021/22	30,000				30,000
Sandalwood Court Fencing C/Fwd 2021/22	25,000				25,000
Single Person Units Carport C/Fwd 2021/22	30,300				30,300
Childcare Centre Foyer C/Fwd 2021/22	30,000			30,000	-
Community Housing Refurbishment	15,000				15,000
Sandalwood Unit Refurbishment	431,494 *	386,494		45,000	-
Water Tank - Ram Shed	24,000				24,000
Ram Shed Lighting Upgrade	8,000				8,000
Office & Hall Painting	23,800				23,800
8 Fry Street	16,000				16,000
18 Richardson Street	6,000				6,000
Arts & Crafts Building Upgrade	17,000				17,000
	656,594	386,494	-	75,000	193,247
FURNITURE AND EQUIPMENT					
	-	-	-	-	-
Plant and Equipment					
Isuzu MU-X SUV	53,000		36,000		17,000
Mazda CX-5	38,000		18,000		20,000
Kubota Skid Steer Loader	80,000		25,000		55,000
Ride-on Mower	85,000		10,000		75,000
Side by Side Utility Vehicle	25,000		500		24,500
Crew Cab Truck	80,000		15,000		65,000
Minor Plant	10,000		-		10,000
	371,000	-	104,500	-	266,500
Infrastructure - Roads & Drainage					
Road Project Grant - Quindanning Darkan Road	298,770	199,180			99,590
Road Project Grant - Congelin Narrogin Road	163,281	108,854			54,427
Clayton Road C/Fwd RTR 2021/22	41,274				41,274
York Williams Road C/Fwd RTR 2021/22	66,724				66,724
RTR - Clayton Road	25,000	25,000			-
RTR - Dardadine Road	171,112	171,112			-
LRCI (Phase 3) - York Williams Road	518,880	465,858			53,022 *
Mundays Road	90,000				90,000
Mundays Road	56,340				56,340
Hurley Road	67,340				67,340
Cemetery Road	31,515				31,515
Mandiaking Road	12,805				12,805
Narrakine Road	34,800				34,800
	1,577,841	970,004	-	-	607,837
Infrastructure - Parks and Gardens					
Brooking Street Townscape (LRCI Phase 1 C/Fwd 2020/21 & 2021/22)		23,293		-	23,293
Brooking Street Townscape (LRCI Phase 2)	30,000	54,550		-	24,550
Playground Recreation Centre	6,900				6,900
Synthetic Bowling Green (Final Installment)	5,000				5,000
	41,900	77,843	-	-	35,943
Infrastructure - Footpaths					
Williams Narrogin Road & Richmond Street	99,200	49,600			49,600
Rosseloty Street	24,000				24,000
	123,200	49,600	-	-	73,600
Total	2,770,535	1,483,941	104,500	75,000	1,107,094

DETAILED REVENUE	Auual Budget 20220-2023	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 2021-2022	Annual Budget 2021- 2022
I031 · Rates										
I031001 · GRV Residential	233,119			233,119					223,403	223,404
I031005 · UV Rate	1,629,314			1,629,314					1,557,956	1,557,956
I031010 · UV Mining Rate	0								892	
I031014 · Minimum GRV Residential	126,400			126,400					117,800	117,800
I031020 · Minimum UV	104,030			104,030					92,160	92,160
I031021 · Interim GRV	1,000			1,000					1,064	0
I031022 · Interim UV	1,000			1,000					1,322	0
I031023 · Ex-Gratia Rates	38,224			38,224					37,530	37,533
I031024 · Rate Admin Fees/Instalment Inte	7,000				3,000	4,000			7,154	8,000
I031025 · Late Payment Interest	3,500					3,500			3,546	4,000
I031028 · Legal Fees Rate Recovery	200							200	299	1,000
I031030 · Account Enquiries	2,300				2,300				2,354	1,500
Total I031 · Rates	2,146,086	0	0	2,133,086	5,300	7,500	0	200	2,045,479	2,043,352
I032 · Other GPF										
I032010 · Equalisation Grant	62,829	62,829							483,625	108,796
I032030 · Local Road Grant	80,117	80,117							498,050	140,340
I032050 · Interest on Reserves	2,000					2,000			1,274	3,736
I032051 · Interest on other Investments	1,000					1,000			1,078	1,000
Total I032 · Other GPF	145,946	142,946	0	0	0	3,000	0	0	984,027	253,872
I03 · TOTAL GENERAL PURPOSE FUNDING	2,292,032	142,946	0	2,133,086	5,300	10,500	0	200	3,029,506	2,297,224
I042 · Members										
I042010 · Contributions & Reimb.	10,348	9,348						1,000	21,041	1,000
I042015 · Thank a Volunteer Day Grant									21,041	0
Total I042 · Members	10,348	9,348	0	0	0	0	0	1,000	0	1,000
I04 · TOTAL GOVERNANCE	10,348	9,348	0	0	0	0	0	1,000	21,041	1,000
I051 · Fire Prevention										
I051005 · Administration Grant ESL	4,000	4,000							4,000	4,000
I051010 · Maintenance Grant ESL	44,479	44,479							34,049	27,348
I051020 · Capital DFES Grant	0								0	0
I051015 · Contributions & Donations	0		0						40,556	3,000
Total I051 · Fire Prevention	48,479	48,479	0	0	0	0	0	0	78,605	34,348
I052 · Animal Control										
I052150 · Dog Registration Fees	1,300				1,300				1,303	1,500
I052151 · Fines & Penalties	100				100				129	1,000
I052152 · Cat Registration Fees	200				200				239	300
Total I052 · Animal Control	1,600	0	0	0	1,600	0	0	0	1,670	2,800

DETAILED REVENUE	Annual Budget 20220-2023	Grants, Subsidies, Contributions Operating	Grants, Subsidies, Contributions Non Operating	Rates	Fees & Charges	Interest	Profit on Sale of Asset	Other Revenue	Actual Income 2021-2022	Annual Budget 2021- 2022	
I053 · Other Law Order & Public Safety											
I053005 · Grants and Donations	400							400	512	300	
Total I053 · Other Law Order & Public Safety	400	0	0	0	0	0	0	400	512	300	
I05 · TOTAL LAW ORDER & PUBLIC SAFETY	50,479	0	48,479	0	0	1,600	0	0	400	80,787	37,448
I060 · Family Day Care											
I060105 · FDC Admin Levy	120,000				120,000				110,610	125,000	
I060110 · FDC Educator Memberships	3,200				3,200				3,267	3,600	
I060115 · FDC Establishment Fee	150				150				150	250	
I060120 · FDC Other Income	0							0	125	68,638	
I060125 · FDC Sustainability Grant	62,238	62,238							67,638		
Total I060 · Family Day Care	185,588	62,238	0	0	123,350	0	0	0	181,790	197,488	
I061 · Childcare Centre											
I061020 · Childcare Centre Fees	300,000				300,000				316,092	242,000	
I061025 · Federal Sustainability Grant	44,000	44,000							45,000	45,000	
I061030 · Minor Equipment Grant	0								500		
I061035 · Dept Education Grants	12,000	12,000							12,101	13,500	
I061050 · Reimbursements	0							0		500	
Total I061 · Other Education	356,000	56,000	0	0	300,000	0	0	0	373,693	301,000	
I062 · Community Resource Centre											
I062015 · Reimb. Other	0							0	0	500	
I062020 · Lease Rental CRC	13,852				13,852				11,818	11,818	
I062040 · Resource Centre Income	0									0	
Total I062 · Telecentre	13,852	0	0	0	13,852	0	0	0	11,818	12,318	
I063 · Other Education & Welfare											
I063005 · Grants										0	
Total I063 · Other Education & Welfare		0	0	0	0	0	0	0	0	0	
I06 · TOTAL EDUCATION & WELFARE	555,440	118,238	0	0	437,202	0	0	0	567,301	510,806	
I071 · Inspection & Admin											
I071005 · Charges Food Vendors	800				800				835	1,200	
Total I071 · Inspection & Admin	800	0	0	0	800	0	0	0	835	1,200	
I073 · Other Health											
I073010 · Contributions and Donations	0								0	0	
Total I073 · Other Health	0	0	0	0	0	0	0	0		0	
I07 · TOTAL HEALTH	800	0	0	0	800	0	0	0	835	1,200	

DETAILED REVENUE	Annual Budget 20220-2023	Grants, Subsidies, Contributions Operating	Grants, Subsidies, Contributions Non Operating	Rates	Fees & Charges	Interest	Profit on Sale of Asset	Other Revenue	Actual Income 2021-2022	Annual Budget 2021 2022
I091 · Community Housing										
I091110 · Rent Unit 1 Sandalwood Court	7,124				7,124				6,968	6,968
I091115 · Rent Unit 2 Sandalwood Court	7,124				7,124				6,968	6,968
I091120 · Rent Unit 3 Sandalwood Court	7,124				7,124				6,968	6,968
I091125 · Rent Unit 4 Sandalwood Court	7,124				7,124				6,968	6,968
I091130 · Rent Unit 5 Sandalwood Court	7,124				7,124				6,834	6,968
I091135 · Rent Unit 6 Sandalwood Court	9,412				9,412				9,204	9,204
I091140 · Rent Unit 1 Wandoo Cottages	7,124				7,124				7,554	6,968
I091145 · Rent Unit 2 Wandoo Cottages	7,124				7,124				6,968	6,968
I091150 · Contributions & Reimbursements	386,494		386,494					0	0	500
Total I091 · Community Housing	445,774	0	386,494	0	59,280	0	0	0	58,432	58,480
I092 · Other Housing										
I092100 · Rent Unit 1 - APH	4,836				4,836				4,732	4,732
I092110 · Rent Unit 2 - APH	5,564				5,564				5,240	5,460
I092120 · Rent Unit 3 - APH	4,515				4,515				3,840	2,600
I092130 · Rent Unit 4 - APH	2,782				2,782				3,344	5,434
I092162 · Rent - 2 Jamtree Lane	9,152				9,152				8,179	7,711
I092164 · Rent - 4 Jamtree Lane	9,152				9,152				8,486	7,711
I092168 · Rent - 8 Jamtree Lane	9,152				9,152				6,136	7,711
I092170 · Rent - 10 Jamtree Lane	9,152				9,152				8,348	7,711
I092172 · Rent - 12 Jamtree Lane	9,152				9,152				8,688	7,711
I092174 · Rent - 17 New Street	13,260				13,260				13,260	13,260
I092176 · Rent - 19 New Street	13,260				13,260				13,260	13,260
I092210 · NRAS - Incentive Payment	56,325	56,325							225	56,240
I092200 · Reimbursements	0							0	14,088	500
Total I092 · Other Housing	146,302	56,325	0	0	89,977	0	0	0	97,826	140,042
I093 · Staff Housing										
I093100 · Admin - Munthoola Rd	10,140				10,140				10,530	10,140
I093110 · Admin - Richardson St	20,280				20,280				20,280	20,280
I093115 · Works - Fry St	7,020				7,020				7,255	7,004
I093120 · Works - Richardson St	7,020				7,020				6,849	6,642
I093125 · Recreation House	5,980				5,980				5,803	5,692
I093200 · Reimbursements	500							500	3,549	500
Total I093 · Staff Housing	50,940	0	0	0	50,440	0	0	500	54,266	50,258
I09 · TOTAL HOUSING.	643,016	0	386,494	0	199,697	0	0	500	210,525	248,780

DETAILED REVENUE	Annual Budget 20220-2023	Grants, Subsidies, Contributions Operating	Grants, Subsidies, Contributions Non Operating	Rates	Fees & Charges	Interest	Profit on Sale of Asset	Other Revenue	Actual Income 2021-2022	Annual Budget 2021 2022
I101 · Sanitation										
I101105 · Domestic Refuse Rates	112,409				112,409				108,720	107,380
I101107 · Commercial Refuse Rates	57,032				57,032				55,535	56,881
I101108 · Container Deposit Scheme	1,000				1,000				1,091	3,000
I101109 · Sale of Scrap	5,000				5,000				5,690	5,000
I101110 · Government Grant	0								0	0
I101111 · Refuse Site Fees	20,721				20,721				20,315	20,000
Total I101 · Sanitation	196,161	0	0	0	196,161	0	0	0	191,350	192,261
I103 · Protection of Environment										
I103010 · Government Grants - PHCC	0								0	0
I103101 · Feral Pig Eradication	12,669				12,669				8,329	12,669
I103035 · Reimbursements	0							0	200	200
Total I103 · Protection of Environment	12,669	0	0	0	12,669	0	0	0	8,329	12,869
I105 · Other										
I105010 · Tip Shop Contributions	1,000				1,000				1,525	1,000
I105043 · Cemetery By-Law Charges	4,000				4,000				4,702	4,000
I105060 · Contributions & Reimbursements	0		0						10,000	10,000
I105070 · Reimbursement Drum Muster Costs	1,000							1,000	1,135	1,500
Total I105 · Other	6,000	0	0	0	5,000	0	0	1,000	17,362	16,500
I10 · TOTAL COMMUNITY AMENITIES	214,830	0	0	0	213,830	0	0	1,000	217,042	221,630
I111 · Public Halls and Civic Centres										
I111005 · Hall Hire	8,313				8,313				8150	7,000
I111015 · Trestle/Chair Hire Charges	28				28				27	200
I111020 · Reimbursements	0							0	0	500
I111025 · Grants and Donations	0				0				3,300	0
Total I111 · Public Halls and Civic Centres	8,341	0	0	0	8,341	0	0	0	11,477	7,700
I112 · Swimming Pool										
I112010 · Pool Admission Charges	15,128				15,128				14,831	14,000
I112012 · S/Pool Coffee Machine	594				594				582	600
I112018 · DSR Grant - S/Pool Upgrade	0								0	0
I112015 · Government Grant	0								0	0
Total I112 · Swimming Pool	15,721	0	0	0	15,721	0	0	0	15,413	14,600

DETAILED REVENUE	Annual Budget 2022-2023	Grants, Subsidies, Contributions Operating	Grants, Subsidies, Contributions Non Operating	Rates	Fees & Charges	Interest	Profit on Sale of Asset	Other Revenue	Actual Income 2021-2022	Annual Budget 2021- 2022
I113 · Other Recreation										
I113010 · Leases/Rentals Pavillion	4,382				4,382				4,296	3,480
I113015 · Leases/Rentals Reserves	5,142				5,142				5,041	6,500
I113031 · Contributions Sporting Clubs	32,634							32,634	18,381	17,900
I113030 · Contributions & Donations	40,600		40,600					0	66,762	77,772
I113155 · Insurance Claim Reimbursements	0							0	0	0
Total I113 · Other Recreation	82,758	0	40,600	0	9,524	0	0	32,634	94,481	105,652
I114 · Libraries										
I114157 · Contributions & Reimbursements	0		0						6,500	0
I114156 · Lost Books	0				0					50
Total I114 · Libraries	0	0	0	0	0	0	0	0	6,500	50
I115 · Other Culture										
I115070 · Sale of History Books	436				436				2,703	50
I115075 · Art & Craft Centre Rental	1,897				1,897				894	894
Total I115 · Other Culture	2,333	0	0	0	2,333	0	0	0	3,597	944
I11 · TOTAL RECREATION & CULTURE	109,153	0	40,600	0	35,920	0	0	32,634	131,468	128,946
I121 · Roads & Streets										
I121041 · MRD Direct Grants	80,207	80,207							80,207	80,207
I121045 · MRD Road Project Grants	308,034		308,034						293,484	293,481
I121046 · Special Project Grant	543,701		543,701						298,785	376,628
I121047 · MRD Commodity Route Grant	0								0	0
I121048 · MRD Blackspot Program	0								0	0
I121060 · MRD Storm Damage Funding	0								0	0
I121061 · Country Pathways Grant	49,600		49,600						0	0
I121062 · Roads 2 Recovery Funding	196,112		196,112					196,112	196,112	196,112
I121064 · Contributions & Reimbursements	2,000				2,000			2,079	2,000	2,000
I121065 · Profit on Sale of Assets	1,003						1,003	36,660	0	0
I121066 · Street Lighting Subsidy	5,971	5,971						5,854	5,700	5,700
I121070 · Decreased Leave Liability	0							0	0	0
Total I121 · Roads & Streets	1,186,629	86,178	1,097,447	0	2,000	0	1,003	0	913,182	954,128
I124 · Traffic Control										
I124005 · Police Licensing Commission	16,000				16,000				16,414	16,000
I124010 · Admin Fees SLA Plates	140				140				145	50
Total I124 · Traffic Control	16,140	0	0	0	16,140	0	0	0	16,559	16,050
I12 · TOTAL TRANSPORT	1,202,769	86,178	1,097,447	0	18,140	0	1,003	0	929,741	970,178

DETAILED REVENUE	Annual Budget 2022-2023	Grants, Subsidies, Contributions Operating	Grants, Subsidies, Contributions Non Operating	Rates	Fees & Charges	Interest	Profit on Sale of Asset	Other Revenue	Actual Income 2021-2022	Annual Budget 2021- 2022
I132 · Tourism/Area Promotion										
I132010 · Contributions & Donations	500				0			500	3,451	525
I132030 · Community Fundraising	2,000				2,000				6,767	2,000
Total I132 · Tourism/Area Promotion	2,500	0	0	0	2,000	0	0	500	10,218	2,525
I133 · Building Control										
I133005 · Building Permits	4,000				4,000				8,817	4,000
I133006 · Septic Tank Fees	700				700				1,416	700
I133007 · Caravan & Camping Licence	209				209				209	208
I133009 · BCITF Levy Commissions	17				17				17	50
I133010 · Building Services Levy commissions	115				115				115	100
Total I133 · Building Control	5,041	0	0	0	5,041	0	0	0	10,573	5,058
I134 · Saleyards & Markets										
I134100 · Reimbursements	0								0	0
Total I134 · Saleyards & Markets	0	0	0	0	0	0	0	0	0	0
I135 · Other										
I135100 · Sale of Water	22,000				22,000				22,270	45,000
I135105 · Grant - DWER - stock water	0	0							44,124	
I135110 · Sale of Maps	0				0				0	50
I135115 · Photocopy/Fax Charges	0				0				2	50
I135117 · Contributions & Donations	0							0	124	53,502
I135130 · Industrial Unit Rent-5 Marjidin	0								25,868	36,954
I135131 · Profit on Sale of Asset	0								55,570	
I135135 · Industrial Unit Rent-6 Marjidin	5,940				5,940				3,960	15,840
Total I135 · Other	27,940	0	0	0	27,940	0	0	0	151,918	151,396
I13 · TOTAL ECONOMIC SERVICES	35,481	0	0	0	34,981	0	0	500	172,709	158,979

DETAILED REVENUE	Annual Budget 2022-2023	Grants, Subsidies, Contributions Operating	Grants, Subsidies, Contributions Non Operating	Rates	Fees & Charges	Interest	Profit on Sale of Asset	Other Revenue	Actual Income 2021-2022	Annual Budget 2021- 2022
I141 · Private Works										
I141005 · Fees & charges	20,000				20,000				19,619	40,000
I141010 · Sale of Materials	300				300				340	2,000
Total I141 · Private Works	20,300	0	0	0	20,300	0	0	0	19,959	42,000
I143 · Public Works Overheads										
I143010 · Reimbursements	0	0	0	0	0	0	0	0	418	0
I143015 · Workers Comp. Reimbursements	0	0	0	0	0	0	0	0	0	0
Total I143 · Public Works Overheads	0	0	0	0	0	0	0	0	418	0
I142 · Administration										
I142010 · Reimbursement Admin Outsourcing										0
I142015 · Information Enquiry Fees	30				30				83	30
I142050 · Reimbursement Other	0								0	0
I142297 · Profit on Disposal of Asset	0								8,032	0
Total I142 · Administration	30	0	0	0	30	0	0	0	8,115	30
I144 · Plant Operating Costs										
I144010 · Diesel Fuel Rebate	25,995							25,995	24,757	25,000
I144015 · Insurance Claim	1,200							1,200	1,411	1,200
I144020 · Sale of Parts	0				0			0	0	200
Total I144 · Plant Operating Costs	27,195	0	0	0	0	0	0	27,195	26,168	26,400
I146 · Wages & Salaries										
I146020 · Reimburse Workers Compensation	0							0	0	2,000
I146300 · Paid Parental Leave	0							0	0	2,000
Total I146 · Wages & Salaries	0	0	0	0	0	0	0	0	0	4,000
I147 · Town Planning Schemes										
I147010 · Planning Fees	2,000				2,000				5,282	2,000
I147020 · Contributions & Reimbursements	0								0	0
Total I147 · Town Planning Schemes	2,000	0	0	0	2,000	0	0	0	5,282	2,000
I14 · TOTAL OTHER PROPERTY & SERVICES	49,525	0	0	0	22,330	0	0	27,195	59,941	74,430
TOTAL INCOME	5,163,873	461,514	1,524,541	2,133,086	969,800	10,500	1,003	63,428	5,420,895	4,650,621

DETAILED EXPENDITURE	Annual Budget 2022 - 2023	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 2020 - 2021	Annual Budget 2021 -2022
E032 - Other																
E032010 - Interest on Overdraft	100												100		0	100
E032020 - Bank Fees	5,300					300							5,000		4,792	5,300
E032030 - EFTPOS Fees	4,000					4,000									3,727	4,000
E032040 - Printing & Stationery	1,300					1,300									706	1,300
E032050 - Advertising	100					100									-	100
E032060 - Valuation Expenses	8,000					8,000									21,129	21,000
E032070 - Title Searches	100					100									-	100
E032200 - Admin Allocation - Rates	73,015										73,015				67,703	71,451
E032080 - Legal Costs Rate Recovery	1,000					1,000									272	1,000
Total E032 - General Purpose Funding	92,915		0	0	0	14,800	0	0	0	0	73,015	0	5,100	0	98,330	104,351
E03 - TOTAL GENERAL PURPOSE FUNDING	92,915		0	0	0	14,800	0	0	0	0	73,015	0	5,100	0	98,330	104,351
E042 - Members																
E042022 - Risk Management Review															0	0
E042015 - Strategic Planning	10,000					10,000									20	14,000
E042025 - Members Travelling	2,710					2,710									2,369	1,980
E042030 - Conference Expenses	6,500					6,500									745	4,500
E042035 - Election Expenses	0					0									1,461	2,020
E042040 - Presidential Allowance	4,840					4,840									4,700	4,698
E042045 - Refreshments & Receptions	9,000					9,000									8,041	6,000
E042050 - Insurance	7,710						7,710								7,227	7,227
E042055 - Subscriptions	20,200					20,200									19,549	20,000
E042060 - Members Training Expenses	5,000					5,000									2,667	5,000
E042065 - Public Relations	9,057		100	107	50	8,800									32,503	4,257
E042066 - Community Services Grant	0															-
E042070 - Meeting Fees	20,200					20,200									17,191	18,350
E042075 - Chambers Mtce	3,335		500	535		2,000		300							1,332	3,337
E042090 - Advertising	500					500									1,971	500
E042095 - Audit Fees	19,800					19,800									19,400	18,000
E042100 - Legal Costs	3,000					3,000									83	2,000
E042105 - Members Other Expenses	3,500					3,500									2,900	3,500
E042110 - Resource Sharing Workgroup	6,000					6,000									961	1,000
E042200 - Admin Allocation - Members	105,116										105,116				88,246	93,131
Total E042 - Members	236,468		600	642	50	122,050	300	7,710	0	0	105,116	0	0	0	211,366	209,500
Total E04 - GOVERNANCE.	236,468		0	600	642	50	122,050	300	7,710	0	105,116	0	0	0	211,366	209,500

DETAILED EXPENDITURE	Annual Budget 2022 - 2023	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 2020 - 2021	Annual Budget 2021 -2022
E051 - Fire Prevention																
E051010 - Protective Burning	1,278		400	428	450										-	1,279
E051015 - Fire Insurance	26,369							26,369							25,189	25,421
E051020 - Commun. Mtce & Repairs	2,254	w	200	214		1,000	840								801	3,215
E051022 - Maint. Vehicles	4,070	w	1,000	1,070		2,000									1,855	4,073
E051023 - Maint. Land & Buildings	600					600									1,323	500
E051024 - Utilities, inc Telephones	3,220						3,220								3,061	1,500
E051025 - Equipment Purchases	2,000					2,000									-	2,000
E051026 - Clothing and Accessories	3,000					3,000									2,794	3,000
E051030 - Other Fire Control	4,070	w	1,000	1,070	1,000	1,000									5,179	4,073
E051035 - Advertising	1,300					100	1,200								1,233	500
E051040 - Legal Costs	0														-	-
E051200 - Admin Allocation - Fire Control	30,156										30,156				26,624	28,098
E051298 - Depn - Fire Control	4,214								4,214			0	0		3,479	4,214
Total E051 - Fire Prevention	82,531		2,600	2,782	1,450	9,700	5,260	26,369	4,214	0	30,156	0	0	0	71,538	77,873
E052 - Animal Control																
E052200 - Admin Allocation - Animal Contr	10,440										10,440				9,201	9,710
E052540 - Animal Destruction & Disposal	200					200									-	200
E052545 - Dog Control	1,067	r	250	267	50	500									229	1,068
E052546 - Cat Control	1,067	r	250	267	50	500									293	1,068
E052555 - Advertising	0														11	-
E052560 - Legal Costs	0														-	-
Total E052 - Animal Control	12,775		500	535	100	1,200	0	0	0	0	10,440	0	0	0	9,733	12,047
E053 - Other Law, Order Public Safety																
E053001 - SAM Trailer	1,007	r	100	107		800									645	1,007
E053105 - Safety & Awareness Programs	0														196	-
E053120 - Ranger Services	8,000					8,000									6,588	7,000
E053298 - Depreciation	1,225								1,225						6,324	1,225
E053200 - Admin Allocated	7,429										7,429				1,225	6,674
Total E053 - Other Law, Order Public Safety	17,661		100	107	0	8,800	0	0	1,225	0	7,429	0	0	0	14,977	15,906
E05 - TOTAL LAW ORDER & PUBLIC SAFETY.	112,966		3,200	3,424	1,550	19,700	5,260	26,369	5,439	0	48,025	0	0	0	96,249	105,827
E060 - Family Day Care																
E060105 - FDC - Salaries & Wages	88,563	c	88,563												82,851	109,115
E060115 - FDC - Superannuation	9,299	c	9,299												8,586	10,912
E060120 - FDC - Office Expenses	9,000					9,000									6,347	9,000
E060125 - FDC - Insurance	5,857		2,814				3,043								3,024	3,024
E060130 - FDC - Fringe Benefits Tax	7,545					7,545									7,186	7,000
E060135 - FDC - Motor Vehicle Expenses	5,160					5,160									4,913	4,100
E060140 - FDC - Staff Training	6,400					6,400									(172)	6,400
E060145 - FDC - Travel & Accommodation	15,500					15,500									6,085	23,500
E060200 - Admin Allocated	6,430										6,430				5,445	5,746
. Loss on Disposal of Asset														5,331		
E060298 - Asset Depreciation	5,335								5,335						5,335	5,335
Total E060 - Family Day Care	164,421		2,814	97,862	0	43,605	0	3,043	5,335	0	6,430	0	0	5,331	129,600	184,132

DETAILED EXPENDITURE	Annual Budget 2022 - 2023	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 2020 - 2021	Annual Budget 2021 -2022
E061 - Childcare Centre																
E061010 - Childcare Centre - Wages	199,782		199,782												211,129	197,210
E061012 - Childcare Centre Superannuation	20,977		20,977												19,399	19,721
E061015 - Childcare Centre Building Mtce	12,940		2,000	2,140	200	7,000	1,600								6,655	12,947
E061020 - Childcare Insurance	14,821	7,014						7,807							8,101	8,102
E061025 - Childcare Office Expenses	6,000					6,000									3,083	6,000
E061030 - Childcare Centre Consumables	6,000					6,000									2,151	6,000
E061032 - Childcare Equipment & Supplies	5,000					5,000									2,633	5,000
E061035 - Staff Training	7,500	1,500				6,000									2,491	7,500
E061105 - Scholarships	0															
E061200 - Admin Allocated	12,863										12,863				11,412	12,043
E061298 - Asset Depreciation	5,959								5,959						5,959	5,959
Total E061 - Childcare Centre	291,842	8,514	222,759	2,140	200	30,000	1,600	7,807	5,959	0	12,863	0	0	0	273,013	280,482
E062 - Community Resource Centre																
E062020 - Resource Centre Mtce	36,936		7,000	7,489	100	10,000	9,000	3,347							34,811	36,685
E062298 - Asset Depreciation	20,197								20,197						20,197	20,197
Total E062 - Community Resource Centre	57,133		7,000	7,489	100	10,000	9,000	3,347	20,197	0	0	0	0	0	55,007	56,882
E063 - Other Education & Welfare																
E061105 - Scholarships	200					200									155	
E063005 - Playgroup Grant Expenditure	0														-	-
E063020 - Playgroup Shed Mtce	1,259		100	107	0	1,000	0	52							48	455
Total E063 - Other Education & Welfare	1,459		100	107	0	1,200	0	52	0	0	0	0	0	0	203	455
E06 - TOTAL EDUCATION & WELFARE.	514,854	11,328	327,721	9,736	300	84,805	10,600	14,250	31,491	0	19,292	0	0	5,331	457,823	521,951
E071 - Inspection & Admin																
E071010 - Group/Regional Scheme Costs	12,000					12,000									9,665	23,000
E071015 - Other Control Expenses	500					500									-	500
E071030 - Analytical Expenses	550					550									473	550
E071200 - Other Governance Allocated	5,664										5,664				4,831	5,099
Total E071 - Inspection & Admin	18,714		0	0		13,050	0	0	0	0	5,664	0	0	0	14,969	29,149
E072 - Pest Control																
E072005 - Mosquito Control	5,705		1,500	1,605	600	2,000									5,490	5,710
Total E072 - Pest Control	5,705		1,500	1,605	600	2,000	0	0	0	0	0	0	0	0	5,490	5,710
E073 - Other Health																
E073200 - Other Governance Allocated	3,807										3,807				3,065	3,235
E073298 - Asset Depreciation	13,110								13,110						13,110	13,110
E073410 - Ambulance Hall Maintenance	500					500									213	500
E073415 - Medical Services	9,040					9,040									8,606	8,500
Total E073 - Other Health	26,458		0	0	0	9,540	0	0	13,110	0	3,807	0	0	0	24,995	25,345
E07 - TOTAL HEALTH.	50,877		1,500	1,605	600	24,590	0	0	13,110	0	9,472	0	0	0	45,454	60,204
E091 - Community Housing																
E091010 - Maintenance JV Units	41,048		1,000	1,070	200	18,120	17,394	3,264							34,044	26,771
E091015 - Maintenance Wandoo Court Units	10,009		500	535	50	3,710	4,182	1,032							8,661	8,534
E091025 - Community Housing Project	10,000					10,000									3,351	10,000
E091200 - Administration Allocated	12,967										12,967				12,126	12,797
E091298 - Depreciation	4,355								4,355						4,148	4,355
Total E091 - Community Housing	78,379		1,500	1,605	250	31,831	21,577	4,295	4,355	0	12,967	0	0	0	62,330	62,457

DETAILED EXPENDITURE	Annual Budget 2022 - 2023	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 2020 - 2021	Annual Budget 2021 -2022
E092 - Other Housing																
E092010 - Aged Homes Mtce - Single Units	21,133		3,000	3,210	400	5,000	8,500	1,024							19,522	21,060
E092011 - Aged Homes Mtce - New Street	9,432		1,000	1,070	150	2,000	3,500	1,712							8,855	9,296
E092012 - Aged Homes Mtce - Jamtree Lane	22,090		2,000	2,140	150	6,500	8,500	2,800							22,501	21,870
E092013 - NRAS Fees - Jamtree Lane	2,800					2,800									2,818	2,800
E092015 - Other Governance Allocated	13,450										13,450				12,546	13,240
E092298 - Asset Depreciation	22,665								22,665						21,147	22,665
Total E092 - Other Housing	91,570		6,000	6,419	700	16,300	20,500	5,536	22,665	0	13,450	0	0	0	87,388	90,931
E093 - Staff Housing																
E093100 - Admin - Munthoola Rd	7,139		250	267	50	3,000	2,400	1,171							9,509	5,044
E093110 - Admin - Richardson St	6,771		250	267	50	3,000	2,400	804							9,402	4,706
E093115 - Works - Fry St	8,839		250	267	50	3,000	4,500	772							6,254	6,777
E093120 - Works - Richardson St	7,738		250	267	50	3,000	3,200	970							7,323	5,659
E093125 - Recreation House 21/22	4,922		250	267	50	3,000	700	655							12,775	2,869
E093200 - Administration Allocation	9,472										9,472				8,565	9,039
E093298 - Asset Depreciation	27,484								27,484						18,683	27,484
E093299 - LESS HOUSING ALLOCATED	-30,262											-30,262			(26,682)	(18,600)
Total E093 - Staff Housing	42,103		1,250	1,337	250	15,000	13,200	4,372	27,484	0	9,472	-30,262	0	0	45,830	42,979
E09 - TOTAL HOUSING	212,052	0	8,750	9,362	1,200	63,131	55,277	14,203	54,504	0	35,888	-30,262	0	0	195,548	196,367
E101 - Sanitation																
E101005 - Domestic Refuse Collection	45,000					45,000									41,645	42,000
E101006 - Domestic Recycling Collection	16,500					16,500									15,196	16,000
E101010 - Commercial Refuse Collection	30,000					30,000									27,528	28,000
E101011 - Commercial Recycling Collection	5,300					5,300									4,880	5,100
E101015 - Street Refuse Collection	33,944		13,500	14,444	5,000	1,000									27,867	33,990
E101020 - Refuse Site Maintenance	93,309		43,000	46,005	1,000	3,000		304							91,899	93,431
E101025 - Recycling Expenses	17,357		100	107	50	17,100									16,156	18,257
E101030 - Advertising	500					500									-	500
E101200 - Other Governance Allocated	8,521										8,521				7,713	8,140
E101298 - Asset Depreciation	5,136								5,136						5,108	5,136
Total E101 - Sanitation	255,567		56,600	60,556	6,050	118,400	0	304	5,136	0	8,521	0	0	0	237,992	250,554
E105 - Other																
E105120 - Cemetery Operating Expenses	9,745		3,500	3,745	1,500	1,000									6,429	9,757
E105125 - Public Conveniences	43,512		17,000	18,188	200	7,000	800	324							41,641	42,544
E105135 - Drum Muster	870					870									821	2,000
E105200 - Other Governance Allocated	13,050										13,050				11,383	12,013
E105298 - Asset Depreciation	2,320								2,320						1,778	2,320
Total E105 - Other	69,497		20,500	21,933	1,700	8,870	800	324	2,320	0	13,050	0	0	0	62,052	68,634
E106 - Protection of Environment																
E106110 - NRM Officer	5,000					5,000									5,000	5,000
E106160 - Feral Pig Declared Species Fund	12,669					12,669									8,329	12,669
E106200 - Other Governance Allocated	2,988										2,988				2,484	2,621
Total E106 - Protection of Environment	20,657		0	0	0	17,669	0	0	0	0	2,988	0	0	0	15,813	20,290
E10 - TOTAL COMMUNITY AMENITIES	345,721		77,100	82,489	7,750	144,939	800	628	7,456	0	24,559	0	0	0	315,857	339,478

DETAILED EXPENDITURE	Annual Budget 2022 - 2023	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 2020 - 2021	Annual Budget 2021 -2022
E111 - Public Halls & Civic Centres																
E111005 - Williams Hall Mtce	35,477		6,000	6,419		15,950	1,500	5,607							26,012	33,090
E111010 - Other Hall Mtce	6,752		900	963	200	2,630		2,059							10,430	11,757
E111200 - Other Governance Allocated	15,233										15,233				13,675	14,432
E111298 - Asset Depreciation	21,645								21,645						21,377	21,645
Total E111 - Public Halls & Civic Centres	79,106		6,900	7,382	200	18,580	1,500	7,666	21,645	0	15,233	0	0	0	71,494	80,924
E112 - Swimming Pool																
E112110 - Pool Contract Wages	68,900					68,900									66,588	68,000
E112120 - Pool Mtce Other	37,777		1,500	1,605	150	9,265	20,973	4,283							34,561	33,193
E112135 - Coffee Machine	807					807									578	1,300
E112200 - Other Governance Allocated	12,344										12,344				10,783	11,380
E112298 - Asset Depreciation	22,231								22,231						21,701	22,231
Total E112 - Swimming Pool	142,058		1,500	1,605	150	78,972	20,973	4,283	22,231	0	12,344	0	0	0	134,211	136,104
E113 - Other Recreation																
E113005 - Parks & Reserves Mtce	119,012		41,844	44,768	10,000	12,000	10,000	400							138,925	117,299
E113010 - Pavilion & Surrounds Mtce	66,772		23,014	24,623	1,000	12,000	1,500	4,635							70,372	74,370
E113015 - Recreation Ground Mtce	73,173		15,001	16,049	9,000	17,000	16,000	123							78,225	72,212
E113020 - Sporting Clubs & Amenities	24,984		5,231	5,596	2,000	2,500	3,500	6,157							28,476	24,023
E113025 - Trotting Track & Stables Mtce	8,228		2,092	2,238	1,500	1,000	1,000	398							5,510	8,013
E113030 - Oval Dam Mtce/Treated WWS	7,526		523	560	50	3,000	2,500	893							6,872	9,408
E113046 - Interest Loan 69 - Bowling Club	0														9,143	8,901
E113047 - Interest Loan 72 Bowling Club	6,651									6,651						
E113057 - Contribution to Bowling Club	10,000												10,000		10,000	10,000
E113058 - Contribution to Golf Club	50,000												50,000			
E113065 - Loss on Disposal of Assets	0														-	1,970
E113070 - Pavilion Bar	970		100	107		500		263							418	949
E113200 - Other Governance Allocated	17,614										17,614				16,380	17,287
E113298 - Asset Depreciation	50,336								50,336						65,271	50,336
E113299 - Infra. Asset Depreciation	147,327								147,327						115,596	147,327
Total E113 - Other Recreation	582,594		87,805	93,942	23,550	48,000	34,500	12,869	197,663	6,651	17,614	0	60,000	0	545,187	542,093
E114 - Library																
E114005 - Salaries	39,472					39,472									38,698	38,700
E114015 - Library Operating Costs	2,820					2,820									7,688	2,500
E114020 - Furniture & Equipment	500					500									-	500
E114200 - Other Governance Allocated	5,159										5,159				4,453	4,699
E114298 - Asset Depreciation															-	-
Total E114 - Library	47,951		0	0	0	42,792	0	0	0	0	5,159	0	0	0	50,839	46,399
E116 - Other Culture																
E116005 - Art & Craft Centre Mtce	13,391		2,800	2,996	600	4,000	2,000	995							13,627	11,319
E116008 - Mens Shed	500					200	300								9,915	
E116009 - Interest Loan 71 - Mens Shed	540														681	681
E116010 - Local Art Acquisition	0									540					-	-
E116015 - Cost of History Books Sold	50					50									-	50
E116298 - Asset Depreciation	7,357								7,357						6,811	7,357
Total E116 - Other Culture	21,838		2,800	2,996	600	4,250	2,300	995	7,357	540	0	0	0	0	31,034	19,407
E11 - TOTAL RECREATION & CULTURE.	873,547		99,005	105,925	24,500	192,594	59,273	25,814	248,896	7,191	50,349	0	60,000	0	832,765	824,927

DETAILED EXPENDITURE	Annual Budget 2022 - 2023	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 2020 - 2021	Annual Budget 2021 -2022
E122 - Roads & Streets																
E122020 - Townscape	5,570	r	1,000	1,070	500	3,000									2,590	3,573
E122017 - Bridge Inspection & Maintenance	11,085	w	500	535	50	10,000									13,056	11,087
E122025 - Council Mtce - Rural	677,495	w	158,154	169,205	171,284	178,852									468,737	501,504
E122030 - Council Mtce - Townsite	27,629	w	9,000	9,629	7,000	2,000									40,617	24,586
E122032 - Secondary Freight Project	0														-	-
E122033 - Storm Damage - Opening Up	0														43,182	
E122035 - Drainage Mtce	18,629	w	5,000	5,349	4,500	3,780									20,753	14,293
E122037 - ROMAN Road Management System	7,001					7,001									6,630	6,700
E122040 - Depot Operating Costs	26,447	w	7,105	7,602	250	8,420	1,470	1,601							42,837	28,381
E122042 - Insurance (Bridges)	20,771							20,771							18,922	18,922
E122045 - Footpath Maintenance	8,745	r	3,500	3,745	500	1,000									6,521	7,720
E122050 - Lighting of Streets	30,000						30,000								27,234	32,000
E122055 - Street Trees	20,419	r	6,000	6,419	2,500	5,500									17,988	23,086
E122060 - Traffic Signs	8,380	w	1,000	1,070	250	6,060									6,826	5,323
E122072 - Interest Plant Loan	0														354	354
E122080 - Loss on Sale of Assets	0														-	27,745
E122085 - Telephone & Facsimile	2,290					2,290									2,181	2,200
E122090 - Advertising	500					500									-	500
E122095 - Printing & Stationery	100					100									71	100
E122298 - Asset Depreciation	5,175								5,175						28,067	5,175
E122299 - Infra. Asset Depreciation	760,000								760,000						754,408	760,000
Total E122 - Roads & Streets	1,630,236		191,259	204,624	186,834	228,502	31,470	22,372	765,175	0	0	0	0	0	1,500,975	1,473,250
E124 - Traffic Control																
E124005 - Licensing Operating Costs	1,000					1,000									117	1,000
E124200 - Other Governance Allocated	45,796										45,796				41,726	44,036
E124 - Traffic Control - Other	46,796		0	0	0	1,000	0	0	0	0	45,796	0	0	0	41,844	45,036
E12 - TOTAL TRANSPORT.	1,677,032		191,259	204,624	186,834	229,502	31,470	22,372	765,175	0	45,796	0	0	0	1,542,819	1,518,286
E131015 - Rural Services																
E131025 - Noxious Weed Control	1,117	w	250	267	100	500									-	1,118
E131030 - Vermin Control	710	w	150	160	100	300									-	711
Total E131015 - Rural Services	1,828		400	428	200	800	0	0	0	0	0	0	0	0	-	1,829
E132 - Tourism/Area Promotion																
E132005 - Area Promotion	9,155	r	500	535	120	8,000									202	9,157
E132015 - Gateway Expo Promo. & Advert.	2,155	r	500	535	120	1,000									-	2,157
E132030 - Community Promotion	8,925	r	500	535	120	7,770									7,399	3,157
E132200 - Other Governance Allocated	9,484										9,484				8,253	8,710
Total E132 - Tourism/Area Promotion	29,719		1,500	1,605	360	16,770	0	0	0	0	9,484	0	0	0	15,854	23,180
E133 - Building Control																
E133005 - Scheme Expenses	12,000					12,000									9,341	23,000
E133015 - Advertising	200					200									-	200
E133200 - Other Governance Allocated	15,872										15,872				14,077	14,856
Total E133 - Building Control	28,072		0	0	0	12,200	0	0	0	0	15,872	0	0	0	23,418	38,056
E134 - Saleyards																
E134005 - Stud Pavilion Mtce	4,898	r	1,500	1,605	600	500		693							5,089	4,847
E134298 - Asset Depreciation	3,353								3,353						3,353	3,353
Total E134 - Saleyards	8,251		1,500	1,605	600	500	0	693	3,353	0	0	0	0	0	8,442	8,200

DETAILED EXPENDITURE	Annual Budget 2022 - 2023	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 2020 - 2021	Annual Budget 2021 -2022
E135 - Other																
E135005 - Water Supply	25,070	w	500	535		4,000	20,000	35							27,708	45,068
E135008 - Community Water Supply	0	v	0	0	0	0	0	0	0	0	0	0	0	0	-	62,472
E135130 - Industrial Shed - Marjidin Way	4,784	r	200	214	50	2,815	271	1,234							9,665	4,284
E135135 - Interest Loan 66	0														7,338	5,214
E135136 - Interest Loan 70	4,338									4,338					5,019	5,019
E135150 - COVID-19 Stimulus Relief	0														-	-
E135298 - Asset Depreciation	13,000								13,000						8,953	13,000
E135200 - Other Governance Allocated	35,575										35,575				30,845	32,552
Total E135 - Other	82,767		700	749	50	6,815	20,271	1,268	13,000	4,338	35,575	0	0	0	89,528	167,608
E13 - TOTAL ECONOMIC SERVICES.	150,637		4,100	4,387	1,210	37,085	20,271	1,961	16,353	4,338	60,931	0	0	0	137,242	238,874
E141 - Private Works																
E141005 - Other Private Works	18,080	w	4,000	4,280	4,000	4,000	1,800								14,315	33,886
E141200 - Other Governance Allocated	8,500										8,500				7,006	7,394
Total E141 - Private Works	26,580		4,000	4,280	4,000	4,000	1,800	0	0	0	8,500	0	0	0	21,321	41,281
E142 - Administration																
E142010 - Admin Salaries & Wages	512,519	a	512,519												491,021	470,743
E142015 - Admin Superannuation	69,190	a	69,190												60,757	59,125
E142020 - Admin Insurance	24,047		17,451					6,596							22,813	22,813
E142025 - Staff Training	7,500		7,500												4,798	7,500
E142030 - Travel, Accom, Conf Expenses	2,000		2,000												1,895	2,000
E142035 - Staff Uniforms	2,000		2,000												1,338	2,000
E142040 - Fringe Benefits Tax	15,480		15,480												13,790	18,500
E142045 - Office Mtce	32,509	w	7,500	8,024	100	14,145	2,740			(inc office painting \$6985 & external repairs\$ 2797)					21,921	29,650
E142050 - Office Gardens	4,740	w	1,000	1,070	200	200	2,270								4,245	4,273
E142055 - Office Stationery	3,140					3,140									2,990	3,000
E142060 - Telephone & Facsimile	3,992					3,992									3,707	4,000
E142065 - Advertising	1,600					1,600									1,524	1,000
E142070 - Office Equipment	3,109					3,109									2,961	4,000
E142075 - Computer Operating Expenses	72,722					72,722									67,259	67,000
E142080 - Vehicle Expenses	8,000					8,000									6,397	10,000
E142083 - Admin Housing Expenses	8,300											8,300			5,876	3,275
E142085 - Consultancy Expenses	34,000					34,000									8,225	32,900
E142100 - Interest Loan 68 - IT Equip	0														-	-
E142297 - Loss Disposal of Asset	1													1	-	3,910
E142298 - Depreciation	15,562								15,562						15,041	15,562
E142299 - LESS ADMIN ALLOCATED PROGRAMS	-820,409										-820,409				(721,655)	(761,251)
Total E142 - Administration	0		44,431	590,210	9,094	300	140,906	5,010	6,596	15,562	0	8,300	0	1	14,903	-

DETAILED EXPENDITURE	Annual Budget 2022 - 2023	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 2020 - 2021	Annual Budget 2021 -2022
E143 - Works Overheads																
E143005 - Superannuation on Workmen	108,739		108,739												100,580	98,062
E143010 - Sick & Holiday Pay	135,005		135,005												103,085	140,000
E143011 - Long Service Leave	6,001		6,001												39,016	10,000
E143013 - Works Programming	31,218		31,218												40,866	35,000
E143015 - Insurance on Works	51,869	31,539						20,329							50,229	50,040
E143020 - Protective Clothing	7,000	7,000													9,298	7,000
E143025 - Travel & Conference Expenses	1,500	1,500													2,980	1,500
E143030 - Staff Training Expenses	7,986	4,000	3,986												3,421	8,000
E143032 - Staff Housing	21,962											21,962			20,806	15,325
E143035 - Industry Allowance	20,698		20,698												19,422	19,755
E143040 - Housing Allowance	26,681		26,681												25,143	27,509
E143041 - Vehicle Allowance	2,288		2,288												2,835	2,444
E143042 - Telephone Allowance	260		260												261	260
E143043 - Tool Allowance	1,083		1,083												1,037	1,038
E143044 - Leading Hand Allowance	1,416		1,416												266	
E143045 - Occupational Health & Safety	10,502		1,000			9,502									8,909	10,500
E143055 - Works FBT	10,000	10,000													9,757	5,500
E143060 - RAMM Maintenance	0														-	-
E143200 - Other Governance Allocated	264,504										264,504				230,570	243,333
E143299 - LESS PWOH ALLOCATED-PROJECTS	-708,712			-708,712											(706,161)	(675,266)
Total E143 - Works Overheads	0	54,039	338,376	-708,712	0	9,502	0	20,329	0	0	264,504	21,962	0	0	(37,679)	-
E144 - Plant Operating Costs																
E144005 - Fuels & Oils	147,409					147,409									134,008	120,000
E144010 - Tyres & Tubes	20,000					20,000									2,209	20,000
E144015 - Parts & Repairs	75,000					75,000									71,724	75,000
E144020 - Repair Wages	78,849		61,183	15,667	2,000										87,205	78,833
E144025 - Insurance & Licences	15,935					7,000		8,935							23,695	22,157
E144030 - Sundry Tools	8,000					8,000									3,172	8,000
E144298 - Asset Depreciation	106,623								106,623						134,335	106,623
E144200 - Other Governance Allocated	39,711										39,711				34,594	36,509
E144299 - LESS POC ALLOCATED-PROJECTS	-491,527					-491,527									(453,208)	(440,722)
Total E144 - Plant Operating Costs	-0	0	61,183	15,667	-489,527	257,409	0	8,935	106,623	0	39,711	0	0	0	37,735	26,400

DETAILED EXPENDITURE	Annual Budget 2022 - 2023	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 2020 - 2021	Annual Budget 2021 -2022	
E146 - Salaries Control																	
E146010 - Gross Total Salaries and Wages	1,743,457		1,743,457													1,669,662	1,626,354
E146200 - LESS SALS/WAGES ALLOCATED	-1,743,457		-1,743,457													(1,669,662)	(1,626,354)
E146250 - Workers Comp Payments	2,000		2,000													-	2,000
E146300 - Paid Parental Leave	2,000		2,000													-	2,000
Total E146 - Salaries Control	4,000		4,000	0	0	0	0	0	0	0	0	0	0	0		-	4,000
E147 - Town Planning Schemes																	
E147100 - Settlement Fees																	
E147105 - Scheme Expenses	12,000					12,000										8,194	12,000
E147110 - Advertising	500					500										-	500
E147115 - Printing & Stationery	0					0										-	-
E147118 - Quindanning Townsite Develop.	0					0										-	-
E147120 - Industrial Land Subdivision	0															-	-
E147125 - Interest Loan 65	9,973									9,973						10,802	10,802
E147200 - Other Governance Allocated	35,251										35,251					31,293	33,025
Total E147 - Town Planning Schemes	57,724		0	0	0	12,500	0	0	0	9,973	35,251	0	0	0		50,289	56,327
E14 - TOTAL OTHER PROPERTY & SERVICES.	88,304	98,470	997,768	-679,672	-485,227	424,317	6,810	35,860	122,185	9,973	-472,443	30,262	0	1		86,568	128,008
	0																
TOTAL EXPENSE	4,355,373	109,798	1,711,003	-257,480	-261,233	1,357,514	190,061	149,166	1,264,609	21,502	1	0	65,100	5,332		4,020,020	4,247,772

DETAILED EXPENDITURE	Annual Budget 2022 - 2023	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 2020 - 2021	Annual Budget 2021 -2022	
CAPITAL PROJECTS																	
LAND & BUILDING																	
Water Tank - Glenfield Bushfire Shed	-	w														-	
Single Person Unit Refurbishment	-	w														-	
E168216- Sandalwood Crt Refurbishment	431,494	w				431,494										25,000	
E168212- Single Person Unit - Carport	30,300	w				30,300										20,000	
Community Housing Refurbishments	15,000	w				15,000										15,000	
Sandalwood Crt Fencing	25,000	w				25,000											
E168214- Mens Shed		w													60,280	54,483	
E168217- Archive Room	30,000					30,000										30,000	
E168009- Childcare - (Foyer, Kitchen,Office)	30,000					30,000										40,000	
2 x New Housing Units	-	w															
E168035 - Bushfire Infrastructure Develop	-														44,251		
E168218 - Stock Water - emergency supply	-														76,365		
Ram Shed Lighting Upgrade	8,000					8,000											
Ram Shed - Water Tank	24,000					24,000											
Shire Office and Hall - refurbish - painting and timber work	23,800					23,800											
8 Fry Street - Staff Housing- Refurbishment	16,000					16,000											
18 Richardson Street - Floor Coverings	6,000					6,000											
Arts and Craft Building - Upgade - Hooring and Paint	17,000					17,000											
	656,594		0	0	0	656,594	0	0	0	0	0	0	0	0	0	180,896	184,483
FURNITURE & EQUIPMENT	0																
E168202- Office Printer	0															5,000	7,000
E168201- Office Server Replacement	0															47,239	50,000
	0		0	0	0	0	0	0	0	0	0	0	0	0	0	52,239	57,000
PLANT & EQUIPMENT	0																
Isuzu MU-X SUV	53,000					53,000											
Mazda CX-5	38,000					38,000											
Kubota Skid Steer Loader	80,000					80,000											
Ride-on Mower	85,000					85,000											
Side by Side Utility Vehicle	25,000					25,000											
Crew Cab Truck	80,000					80,000											
Minor Plant	10,000					10,000										459,820	476,000
	371,000		0	0	0	371,000	0	0	0	0	0	0	0	0	0		

DETAILED EXPENDITURE	Annual Budget 2022 - 2023	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 2020 - 2021	Annual Budget 2021 -2022
ROAD ASSETS																
E168172- Project Grant - Congelin Narrogin Rd	163,281	w	28,500	30,492	32,500	71,789									171,108	158,526
Project Grant - Williams Darkan Rd	0	w													0	-
E168165- Project Grant - Quindanning Darkan Rd	298,770	w	54,500	58,309	60,000	125,961									293,497	281,700
E168141- RTR - York Williams Rd	66,724	w	21,000	22,468	21,364	1,892									16,574	103,298
RTR - Wangeling Gully Rd	0	w													0	-
E168139- RTR - Clayton Rd	25,000	w				25,000									71,583	92,814
E168139- RTR - Clayton Rd	41,274		7,600	8,131	7,858	17,685										
RTR Dardadine Rd	171,112		48,400	51,783	52,000	18,929										
E168168- Council - Brooking Street	0	w													126,920	124,500
LRCI - Brooking Street	0	w													0	-
Council - English Rd	0	w													0	-
E168173- LRCI - Rosselloty Street	0	w													194,762	140,000
LRCI - York Williams	518,880		20,800	22,254	23,461	452,365										
Council - Mundays Rd - install pipes	90,000	w		0		90,000									0	-
Council - Mundays Rd - Sheet/drainage improvement	56,340	w	13,300	14,230	15,082	13,728									0	-
Council - Cemetery Rd	31,515	w	8,120	8,688	8,411	6,296									0	-
E168174- Council - Narrakine Rd	0	w		0											825	15,900
E168175- Council - Pig Gully Rd	0	w		0											18,954	21,265
E168149- Council - Townsite Drainage	0	w		0											0	30,000
TBA- Council - Road Upgrades	0	w		0											0	31,515
TBA- Council - Road Upgrades	0	w		0											0	63,991
Council - Mandiaking Rd	12,805	w		0		12,805										
Council Narrakine Rd	34,800		7,400	7,917	8,000	11,483										
Council - Hurley Rd	67,340		18,500	19,793	22,380	6,667										
Williams Narrogin Road & Richmond Street Footpath	99,200		6,170	6,601	6,401	80,028										
Rosselloty Street Footpath	24,000	w	1,420	1,519	1,486	19,575									0	-
	1,701,040		235,710	252,184	258,943	954,203	0	0	0	0	0	0	0	0	894,222	1,063,510
PARKS AND RESERVES																
E168159- Carpark - Lions Park	0	w														134,400
E168323- Town Hall Park (Phase 1)	0	w													163,116	101,044
E168323- Town Hall Park (Phase 2)	0	w													70,403	30,000
E168325- Eagle Sculpture	0	w													0	20,455
E168324- Cemetery Improvements - Marling	0	w													20,455	5,000
E168313- Gazebo Cemetery	0	w													8,171	15,000
Gazebo Sandalwood Crt	0	w													17,736	-
E168367- Townscape Brooking St (Phase 1)	0	w		0											15,194	18,463
E168367- Townscape Brooking St (Phase 2)	30,000		4,950	5,296	2,290	17,464										
E168327- Entry Statements (Phase 2)	0			0											13,079	11,836
E168310- Playground Recreation Centre	6,900	w				6,900									0	20,000
E168328- Depot Fuel Facility	0	r													75,634	65,000
E168312- Synthetic Bowling Green	5,000	r				5,000									226,988	210,000
	41,900		4,950	5,296	2,290	29,364	0	0	0	0	0	0	0	0	610,776	631,199
	0															
TOTAL CAPITAL EXPENDITURE	2,770,534		240,660	257,480	261,233	2,011,161	0	0	0	0	0	0	0	0	1,738,134	2,412,192



SHIRE OF WILLIAMS

FEES and CHARGES 2022/23

Transfer Station Charges (Site opens 10am to 3pm Wed, Sat & Sun)		\$ GST Incl	GST Y/N	GST Code	Charge Account
General Waste					
General Household Waste	Cars, utes, trailers 1.8m x 1.2m x 0.5 (or 1 m ³)	\$33.00	Y	GST	1101111
General Household Waste	1 x 240L Bin	\$17.00	Y	GST	1101111
Furniture and E-waste	per item	\$12.00	Y	GST	1101111
Uncontaminated Garden Waste - Ute or trailer	Gardeining Contractos only	\$15.00	Y	GST	1101111
Uncontaminated Garden Waste - Truck 3 tonnes or more		\$22.00	Y	GST	1101111
Vehicle Body - Car belonging to ratepayer		FREE	Y	GST	1101111
Vehicle Body - Car by non ratepayer		\$418.50	Y	GST	1101111
Vehicle Body - Truck belonging to ratepayer		FREE	Y	GST	1101111
Vehicle Body - Truck by non ratepayer		\$831.50	Y	GST	1101111
Tyres - Small (car etc.)	each	\$12.00	Y	GST	1101111
Tyres - Small truck	each	\$16.00	Y	GST	1101111
Tyres - Large truck or tractor	each	\$25.00	Y	GST	1101111
Building rubble	per m ³	\$36.00	Y	GST	1101111
Rural Household Pass (unlimited household waste)		\$320.00	Y	GST	1101111
Scrap metal and batteries from ratepayer		FREE	Y	GST	1101111
New/Replacement Bins		\$105.00	Y	GST	1101111

Kerbside Rubbish Collection		\$ GST Incl	GST Y/N	GST Code	Charge Account
240lt General Waste & 240lt Recycling pickup		\$464.50	N	OOS	1101105
Commercial Bulk Recycling Bin - 3.0m ³		\$1,127.50	N	OOS	1101107
Commercial Bulk Recycling Bin - 4.5m ³		\$1,397.50	N	OOS	1101107
Commercial General Waste 240lt (No Recycling)		\$344.00	N	OOS	1101107

Private Works		\$ GST Incl	GST Y/N	GST Code	Charge Account
Charges are for normal working hours (Monday – Friday 7am – 4pm) Outside normal working hours will incur overtime rates on the labour component.					
Plant (Including Operator) cost per hour					
Truck (6 wheel)		\$161.00	Y	GST	1141005
Truck (6 wheel) + pig trailer		\$174.00	Y	GST	1141005
Prime Mover/Tipper		\$174.00	Y	GST	1141005
Isuzu Tri-tipper		\$99.00	Y	GST	1141005
Case Loader		\$161.00	Y	GST	1141005
Volvo EC210 Excavator		\$196.00	Y	GST	1141005
Cat 12M Grader		\$190.00	Y	GST	1141005
JCB Backhoe		\$161.00	Y	GST	1141005
Vibromax Roller		\$147.00	Y	GST	1141005
Multi-tyred Roller		\$128.50	Y	GST	1141005
Skid Steer		\$103.50	Y	GST	1141005
Road Broom		\$61.00	Y	GST	1141005
Labour or Operator (Normal Hours)		\$74.50	Y	GST	1141005
* Large jobs where economies of scale are reached will be quoted on a daily rate.					



SHIRE OF WILLIAMS

FEES and CHARGES 2022/23

Equipment Hire		\$ GST Incl	GST Y/N	GST Code	Charge Account
Equipment (No Operator)					
Wacker Packer	per day	\$72.50	Y	GST	1141005
Concrete Mixer	per day	\$72.50	Y	GST	1141005
Jack Hammer	per day	\$72.50	Y	GST	1141005
Post Hole Digger	per day	\$72.50	Y	GST	1141005
PA System (Private hire)	per day	\$27.50	Y	GST	1141005
PA System (Local Clubs & School)	per day	FREE	Y	GST	1141005
SAM Trailer Bond - (private use only)	Bond (\$50)	\$50.00	Y	GST	1141005
Popcorn Machine	Bond (\$100)	\$50.00	Y	GST	1141005
SAM Trailer is free to other Shires or Police if used for road safety messages					

Materials		\$ GST Incl	GST Y/N	GST Code	Charge Account
Materials (2nds if available are half price) (1 load = 8m ³)					
Gravel	per m ³ , vehicle charges extra	\$6.00	Y	GST	1141010
Aggregate	per m ³ , vehicle charges extra	\$75.00	Y	GST	1141010
Premix	per m ³ , vehicle charges extra	\$369.00	Y	GST	1141010
Grader Blades	each	\$13.00	Y	GST	1144020
Woodchips / trailer or ute load (If available)	per ute/trailer	\$25.00	Y	GST	1141010
Standpipe water	Swipe Card	\$20.00	Y	GST	1135100
Standpipe water	per kilolitre (=1,000 litres)	\$6.50	N	FRE	1135100
Water delivered (properties within the Shire)	per load (approx. 9,000 litres)	\$312.00	Y	GST	1141005
* Large material quantities where economies of scale are reached are quoted at a bulk rate.					

Cemetery		\$ GST Incl	GST Y/N	GST Code	Charge Account
<i>On application for an order for burial the following fees shall be paid in advance:</i>					
For interment in a grave 1.8 metres deep		\$670.00	Y	GST	1105043
Interment of ashes in grave		\$258.00	Y	GST	1105043
For 'Grant of Right of Burial' (Plot or Niche)		\$96.00	Y	GST	1105043
Transfer of 'Grants of Exclusive Right of Burial'		\$53.50	N	OOS	1105043
Reopening of ordinary grave		\$502.50	Y	GST	1105043
<i>(Additional charges if applicable as provided in clause 36 Local Law)</i>					
Permit to erect a headstone / monument or kerbing		\$53.50	N	OOS	1105043
Funeral Directors - Annual License		\$96.00	N	OOS	1105043
Funeral Directors - Single Funeral Permit		\$53.50	N	OOS	1105043
Brick Niche Wall - Single Compartment		\$58.00	Y	GST	1105043
Brick Niche Wall - Double Compartment		\$94.00	Y	GST	1105043
Granite Niche Wall - Single Compartment		\$255.00	Y	GST	1105043
Granite Niche Wall - Double Compartment		\$510.00	Y	GST	1105043
Charges are for normal working hours (Monday to Friday). Additional charges may apply to interment if conducted outside normal working hours.					

Pet Control		\$ GST Incl	GST Y/N	GST Code	Charge Account
Dog Registration		As per Dog Act	N	OOS	1052150
Cat Registration		As per Cat Act	N	OOS	1052152
Seizure and impounding of a dog/cat		\$49.00	N	OOS	1052151
Maintenance of a dog/cat in a pound	per day or part thereof	\$17.00	N	OOS	1052151



SHIRE OF WILLIAMS FEES and CHARGES 2022/23

Administration		\$	GST	GST	Charge
		GST Incl	Y/N	Code	Account
Photocopies - 1 side A4 & A3	per page	\$0.50	Y	GST	1135115
Photocopies - 2 side A4 & A3	per page	\$0.50	Y	GST	1135115
Rate Enquiry (including orders and requisitions)		\$71.00	N	OOS	1031030
Electoral Roll - Printed		\$53.50	N	OOS	1043020
Electoral Roll - Email		\$20.00	N	OOS	1043020
Rate Book - Printed		\$65.00	N	OOS	1043020
Rate Book - Emailed		\$20.00	N	OOS	1043020
Rate Notice Reprint	per notice	\$6.00	N	OOS	1043020
Council minutes - Printed		\$16.50	N	OOS	1043020
Shire of Williams Shopping Bag		\$1.50	Y	GST	1032010
History Book (Cowan)		\$16.00	Y	GST	1115070
History Book (Rose)		\$40.00	Y	GST	1115070

Childcare Centre		\$	GST	GST	Charge
		GST Incl	Y/N	Code	Account
Full Day (7.30am-5:30pm or part thereof)		\$105.00	N	FRE	1061020
Half Day (morning 7.30am-12:30pm OR afternoon 12.30pm-5:30pm or part thereof)		\$65.00	N	FRE	1061020
Hourly fee (includes before and after school care)		\$25.00	N	FRE	1061020
Late Fee - per minute per child - No CCS applied		\$2.50	N	FRE	1061020
Vacation care (Full Day)		\$110.00	N	FRE	1061020
Notice Periods and Charges					
1 week's notice for occasional absence	No fee charged				
Less than 1 week's notice for occasional absence	50% fee charged				
After 4pm prior to next booked session of care	Full fee charged				
Parent/Guardians with work rosters wishing to hold a permanent booking	Per booked session	\$10.50		FRE	1061020

Family Day Care		\$	GST	GST	Charge
		GST Incl	Y/N	Code	Account
Family Day Care - Admin Levy (per child per hour)		\$1.35	N	FRE	1060105
Family Day Care - Educator Annual Membership (per service pro-rata 1 July to 30 June)		\$200.00	N	FRE	1060110
Family Day Care - Establishment Fee (per service)		\$50.00	N	FRE	1060115

Swimming Pool		\$	GST	GST	Charge
		GST Incl	Y/N	Code	Account
Daily - Child Entry	5 to 17 years - children under 5 free	\$3.00	Y	GST	1112010
Daily - Adult Entry		\$5.00	Y	GST	1112010
Spectator Entry		\$2.00	Y	GST	1112010
Daily - Family Entry		\$13.00	Y	GST	1112010
Season - Child Pass	5 to 17 years - children under 5 free	\$68.00	Y	GST	1112010
Season - Adult Pass		\$115.00	Y	GST	1112010
Season - Family Pass		\$260.50	Y	GST	1112010
School Carnivals - Williams Primary School Only		Free Entry	Y	GST	1112010
Coffee Machine Hire to Football Club	per season	\$653.50	Y	GST	1112012



SHIRE OF WILLIAMS FEES and CHARGES 2022/23

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

Housing		\$ GST Incl	GST Y/N	GST Code	Charge Account
Address	Occupant				
8 Fry St	Works Supervisor	\$135.00	N	INP	1121063
Recreation Reserve	Gardener	\$115.00	N	INP	1113020
18 Richardson St	Plant Operator	\$135.00	N	INP	1121063
6 Richardson St	Private	\$390.00	N	INP	1092190
6 Munthoola Rd	Administration Officer	\$195.00	N	INP	1092190

Housing		\$ GST Incl	GST Y/N	GST Code	Charge Account
Sandalwood Court - Minimum	Applicable to concession holders only	\$137.00	N	INP	1091XXX
Sandalwood Court - Maximum		\$181.00	N	INP	1091XXX
Wandoo Cottages - Minimum	Applicable to concession holders only	\$137.00	N	INP	1091XXX
Wandoo Cottages - Maximum		\$180.00	N	INP	1091XXX
Community Homes - Minimum	Applicable to concession holders only	\$93.00	N	INP	1092XXX
Community Homes - Maximum		\$107.00	N	INP	1092XXX
Community Homes - Short Term Monthly Tenancy		\$155.00	N	INP	
Unit 17 and 19 New St Units		\$255.00	N	INP	1092XXX
Jamtree Lane	Subject to NRAS requirements and as amended 1 February	\$176.00	N	INP	1092XXX

Hall		\$ GST Incl	GST Y/N	GST Code	Charge Account
Main Hall					
Function/Passing Shows		\$464.00	Y	GST	1111005
Local Community Function		\$219.00	Y	GST	1111005
Meeting		\$147.50	Y	GST	1111005
Rehearsals/Setup		\$30.50	Y	GST	1111005
Indoor Sports / Instructional Classes	season (6 month period) - 2 per week	\$318.50	Y	GST	1111005
Indoor Sports / Instructional Classes	monthly - 2 per week	\$103.50	Y	GST	1111005
Indoor Sports / Instructional Classes	single hire	\$38.00	Y	GST	1111005



SHIRE OF WILLIAMS

FEES and CHARGES 2022/23

Hall		\$	GST	GST	Charge
		GST Incl	Y/N	Code	Account
<u>RSL Hall</u>					
Function - Private/Business		\$207.50	Y	GST	1111005
Function - Local Community Organisations		\$147.50	Y	GST	1111005
Meeting - Private/Business		\$111.00	Y	GST	1111005
Meeting - Local Community Organisations		\$48.00	Y	GST	1111005
Rehearsals/Setup		\$30.50	Y	GST	1111005
Indoor Sports / Instructional Classes	season (6 month period) - 2 per week	\$318.50	Y	GST	1111005
Indoor Sports / Instructional Classes	monthly - 2 per week	\$103.50	Y	GST	1111005
Indoor Sports / Instructional Classes	single hire	\$38.00	Y	GST	1111005
<u>Kitchen</u>					
Major (Full use of equipment)		\$106.50	Y	GST	1111005
Minor (Crockery, cutlery, microwave, urns and fridge)		\$30.00	Y	GST	1111005
Extra Cleaning of RSL Halls/Main Hall		\$74.50	Y	GST	1111005
<u>Other Hire</u>					
Chairs	each per day	\$2.50	Y	GST	1111015
Trestles (wooden ones only)	each per day	\$10.00	Y	GST	1111015
Crockery*	each per day	\$0.30	Y	GST	1111015
Cutlery*	each per day	\$0.10	Y	GST	1111015
Urn	per day	\$16.00	Y	GST	1111015

Pavilion - LOCAL Sporting Clubs/Community Organisations		\$	GST	GST	Charge
		GST Incl	Y/N	Code	Account
<u>LOCAL Sporting Clubs/Community Organisations</u>					
Meeting		\$68.00	Y	GST	1113010
Function		\$206.50	Y	GST	1113010
Kitchen	Major (Meals preparation)	\$106.50	Y	GST	1113010
Kitchen & BBQ	Minor (Re-heating only)	\$30.00	Y	GST	1113010
Outside Bar (including toilets, BBQ)		\$61.00	Y	GST	1113010

Pavilion - Private Hire		\$	GST	GST	Charge
		GST Incl	Y/N	Code	Account
<u>Private Hire</u>					
Meeting		\$147.50	Y	GST	1113010
Function		\$423.00	Y	GST	1113010
Kitchen	Major (Meals preparation)	\$106.50	Y	GST	1113010
Kitchen & BBQ	Minor (Re-heating only)	\$30.00	Y	GST	1113010
Outside Bar (including toilets, BBQ)		\$89.50	Y	GST	1113010
Williams Football Club Season (no charge for club functions)		\$1,294.00	Y	GST	1113010
Extra Cleaning of Halls/Pavilion	per hour or part thereof	\$74.50	Y	GST	1113010



SHIRE OF WILLIAMS FEES and CHARGES 2022/23

Recreation Ground		\$ GST Incl	GST Y/N	GST Code	Charge Account
All annual club fees include all club use of facilities, i.e. windups, presentations etc.					
Single Use of Tennis Court	(check availability against Club fixtures/Diary)	\$15.50	Y	GST	1113015
Bowling Club		\$550.50	Y	GST	1113015
Campdraft		\$550.50	Y	GST	1113015
Cricket Club		\$550.50	Y	GST	1113015
Football Club		\$1,391.50	Y	GST	1113015
Gateway Expo		\$550.50	Y	GST	1113015
Hockey Club		\$550.50	Y	GST	1113015
Netball Club		\$276.00	Y	GST	1113015
Basket Ball Club		\$160.00	Y	GST	1113015
Tennis Club		\$550.50	Y	GST	1113015
Trotting Club (per meeting)		\$160.00	Y	GST	1113015
Oval / Cricket pitch hire, per use (includes toilets)		\$160.00	Y	GST	1113015
Oval / Cricket pitch hire with Change rooms per day or p/t		\$219.00	Y	GST	1113015
Changerooms		\$133.00	Y	GST	1113015
(Split billing to Pavilion & Reserve. No charge for Stud Breeders.)					
Golf Club Mowing	per hour	\$54.00	Y	GST	1113015

Resource Centre		\$ GST Incl	GST Y/N	GST Code	Charge Account
Williams CRC	per week	\$266.38	Y	GST	1062020

Arts & Craft Centre		\$ GST Incl	GST Y/N	GST Code	Charge Account
Bushbrothers Op Shop	Per annum	\$518.50	Y	GST	1115075
Williams Arts and Craft Centre	Single hire half day	\$10.00	Y	GST	1115075
	Single hire full day	\$20.00	Y	GST	1115075

Health Local Laws		\$ GST Incl	GST Y/N	GST Code	Charge Account
Lodging Houses		\$329.00	N	OOS	1073010
Itinerant Vendors	mobile street sales	\$278.50	N	OOS	1071005
Annual Caravan Park Licence		\$213.00	N	OOS	1133007
Annual Food Vendors Licence - trading in a Public Place	1 visit per week	\$300.00	N	OOS	1071005
Annual Food Vendors Licence - trading in a Public Place	2 visits per week	\$500.00	N	OOS	1071005
Annual Food Vendors Licence - trading in a Public Place	3 or mover visits per week	\$800.00	N	OOS	1071005
Occasional Food Vendor Licence	Daily permit	\$25.00	N	OOS	1071005
Cattery		\$278.50	N	OOS	1073010
Offensive Trade		\$278.50	N	OOS	1073010



SHIRE OF WILLIAMS FEES and CHARGES 2022/23

Building		\$ GST Incl	GST Y/N	GST Code	Charge Account
Building Application - Class 1 & 10 (Certified)	(minimum fee \$110)	0.19% Cost of Construction	N	OOS	1133005
Building Application - Class 1 & 10 (Uncertified)	(minimum fee \$110)	0.32% Cost of Construction	N	OOS	1133005
Building Application - Class 2 to 9 (Certified)	(minimum fee \$110)	0.09% Cost of Construction	N	OOS	1133005
Building Application - Class 2 to 9 (Uncertified)	(minimum fee \$110)	0.32% Cost of Construction	N	OOS	1133005
Building Permit (BSL fee) - (Work value under \$45,000 of less)		\$61.65	N	OOS	L01255
Building Permit (BSL fee) - (Work value over \$45,000)		0.137% of Work Value	N	OOS	L01255
Demolition Application (per storey)	Demolition Application (per storey)	\$110.00	N	OOS	1133005
Demolition Permit (BSL fee) (Work value \$45,000 of less)		\$61.65	N	OOS	L01255
Demolition Permit (BSL fee) (Work value over \$45,000)		0.137% of Work Value	N	OOS	L01255
All fees are in line with fees prescribed under the WA Building Regulations 2012 . Any fees that are not listed above are as per WA Building Regulations 2012.					
BCITF - For buildings over \$20,000		0.20% Cost of Construction	N	OOS	L01250
Septic Tank Application & Inspection		\$236.00	N	OOS	1133006
Kerb/Footpath Bond		\$604.00	N	OOS	TRUST

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



SHIRE OF WILLIAMS

FEES and CHARGES 2022/23

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