



SHIRE OF
WILLIAMS

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2025

LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

Statement of Comprehensive Income	2
Statement of Cash Flows	3
Statement of Financial Activity	4
Index of Notes to the Budget	5
Schedule of Fees and Charges	26

SHIRE'S VISION

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

SHIRE OF WILLIAMS
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Revenue		\$	\$	\$
Rates	2(a)	2,368,869	2,242,322	2,245,399
Grants, subsidies and contributions		601,094	1,170,718	469,870
Fees and charges	14	1,230,062	1,201,197	1,093,829
Interest revenue	9(a)	136,000	147,147	80,500
Other revenue		45,175	69,874	39,775
		4,381,200	4,831,258	3,929,373
Expenses				
Employee costs		(2,031,747)	(1,963,513)	(1,914,703)
Materials and contracts		(1,212,566)	(1,125,107)	(1,387,703)
Utility charges		(262,119)	(242,679)	(251,190)
Depreciation	6	(2,193,426)	(1,974,970)	(1,953,425)
Finance costs	9(b)	(18,435)	(17,147)	(19,189)
Insurance		(195,191)	(173,268)	(165,012)
Other expenditure		(25,000)	(43,969)	(25,100)
		(5,938,484)	(5,540,653)	(5,716,322)
		(1,557,284)	(709,395)	(1,786,949)
Capital grants, subsidies and contributions		3,374,570	591,416	723,437
Profit on asset disposals	5	5,000	40,393	6,814
Loss on asset disposals	5	0	(1,809)	(9,782)
		3,379,570	630,000	720,469
Net result for the period		1,822,286	(79,395)	(1,066,480)
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	11,745,500	0
Share of comprehensive income of associates accounted for using the equity method		0	0	0
Total other comprehensive income for the period		0	11,745,500	0
Total comprehensive income for the period		1,822,286	11,666,105	(1,066,480)

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 2025

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		\$ 2,364,869	\$ 2,237,243	\$ 2,245,399
Grants, subsidies and contributions		605,094	1,225,505	469,870
Fees and charges		1,230,062	1,201,197	1,093,829
Interest revenue		136,000	147,147	80,500
Other revenue		45,175	69,874	39,775
		4,381,200	4,880,966	3,929,373
Payments				
Employee costs		(2,031,747)	(2,011,862)	(1,914,703)
Materials and contracts		(1,213,101)	(1,161,447)	(1,387,703)
Utility charges		(262,119)	(242,679)	(251,190)
Finance costs		(18,742)	(17,457)	(19,189)
Insurance paid		(195,191)	(173,268)	(165,012)
Other expenditure		(25,000)	(43,969)	(25,100)
		(3,745,900)	(3,650,682)	(3,762,897)
Net cash provided by operating activities	4	635,300	1,230,284	166,476
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(3,350,897)	(902,813)	(1,488,500)
Payments for construction of infrastructure	5(b)	(1,985,920)	(1,117,574)	(1,391,293)
Capital grants, subsidies and contributions		3,348,922	612,064	723,437
Proceeds from sale of property, plant and equipment	5(a)	60,000	89,369	60,500
Proceeds on financial assets at amortised cost - self supporting loans		18,299	17,693	17,693
Proceeds on Other loans and receivables - Golf Club		5,000	5,000	0
Net cash (used in) investing activities		(1,904,596)	(1,296,261)	(2,078,163)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(90,374)	(64,016)	(75,989)
Net cash (used in) financing activities		(90,374)	(64,016)	(75,989)
Net (decrease) in cash held		(1,359,670)	(129,993)	(1,987,676)
Cash at beginning of year		3,308,734	3,390,000	3,390,000
Cash and cash equivalents at the end of the year	4	1,949,064	3,260,007	1,402,324

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

SHIRE OF WILLIAMS
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2025

OPERATING ACTIVITIES

Revenue from operating activities

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
General rates	2(a)(i)	\$ 2,074,634	\$ 2,198,968	\$ 1,962,993
Rates excluding general rates	2(a)	294,235	43,354	282,406
Grants, subsidies and contributions		601,094	1,170,718	469,870
Fees and charges	14	1,230,062	1,201,197	1,093,829
Interest revenue	9(a)	136,000	147,147	80,500
Other revenue		45,175	69,874	39,775
Profit on asset disposals	5	5,000	40,393	6,814
		4,386,200	4,871,651	3,936,187

Expenditure from operating activities

Employee costs		(2,031,747)	(1,963,513)	(1,914,703)
Materials and contracts		(1,212,566)	(1,125,107)	(1,387,703)
Utility charges		(262,119)	(242,679)	(251,190)
Depreciation	6	(2,193,426)	(1,974,970)	(1,953,425)
Finance costs	9(b)	(18,435)	(17,147)	(19,189)
Insurance		(195,191)	(173,268)	(165,012)
Other expenditure		(25,000)	(43,969)	(25,100)
Loss on asset disposals	5	0	(1,809)	(9,782)
		(5,938,484)	(5,542,462)	(5,726,104)

Non cash amounts excluded from operating activities

	3(c)	2,189,926	1,950,282	1,956,393
--	------	-----------	-----------	-----------

Amount attributable to operating activities

		637,642	1,279,471	166,476
--	--	----------------	------------------	----------------

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		3,374,570	591,416	723,437
Proceeds from disposal of assets	5	60,000	89,369	60,500
Proceeds from financial assets at amortised cost - self supporting loans		18,299	17,693	17,693
Proceeds on other loans and receivables [describe]		5,000	5,000	
		3,457,869	703,478	801,630

Outflows from investing activities

Payments for property, plant and equipment	5(a)	(3,350,897)	(902,811)	(1,488,500)
Payments for construction of infrastructure	5(b)	(1,985,920)	(1,117,575)	(1,391,293)
		(5,336,817)	(2,020,385)	(2,879,793)

Non-cash amounts excluded from investing activities

	3(d)	0	18,299	0
--	------	---	--------	---

Amount attributable to investing activities

		(1,878,948)	(1,298,608)	(2,078,163)
--	--	--------------------	--------------------	--------------------

FINANCING ACTIVITIES

Inflows from financing activities

Transfers from reserve accounts	8(a)	305,000	422,378	931,500
		305,000	422,378	931,500

Outflows from financing activities

Repayment of borrowings	7(a)	(90,374)	(64,016)	(75,989)
Transfers to reserve accounts	8(a)	(129,270)	(381,558)	(372,500)
		(219,644)	(445,574)	(448,489)

Amount attributable to financing activities

		85,356	(23,196)	483,011
--	--	---------------	-----------------	----------------

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

Amount attributable to operating activities	3	1,155,950	1,198,283	1,428,676
Amount attributable to investing activities		637,642	1,279,471	166,476
Amount attributable to financing activities		(1,878,948)	(1,298,608)	(2,078,163)
Amount attributable to financing activities		85,356	(23,196)	483,011
Surplus/(deficit) remaining after the imposition of general rates	3	0	1,155,950	0

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

**SHIRE OF WILLIAMS
FOR THE YEAR ENDED 30 JUNE 2025
INDEX OF NOTES TO THE BUDGET**

Note 1	Basis of Preparation	6
Note 2	Rates and Service Charges	7
Note 3	Net Current Assets	10
Note 4	Reconciliation of cash	13
Note 5	Property, Plant and Equipment	14
Note 6	Depreciation	15
Note 7	Borrowings	16
Note 8	Reserve Accounts	18
Note 9	Other Information	19
Note 10	Elected Members Remuneration	20
Note 11	Trust Funds	21
Note 12	Revenue and Expenditure	22
Note 13	Program Information	24
Note 14	Fees and Charges	25
Note 15	Capital Works	26
Note 16	Revenue	27
Note 17	Expenditure	36
Note 18	ADMIN ALLOCATIONS	47
Note 19	QB SUMMARY	50
Note 20	QB DETAIL	55

SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

1 BASIS OF PREPARATION

The annual budget is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the annual budget be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for 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 annual budget has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 11 to the annual budget.

2023/24 actual balances

Balances shown in this budget as 2023/24 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.

Rounding off figures

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

Statement of Cashflows

Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

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 2020-1 Amendments to Australian Accounting Standards
 - Classification of Liabilities as Current or Non-current
 - AASB 2022-5 Amendments to Australian Accounting Standards
 - Lease Liability in a Sale and Leaseback
 - AASB 2022-6 Amendments to Australian Accounting Standards
 - Non-current Liabilities with Covenants
 - AASB 2023-1 Amendments to Australian Accounting Standards
 - Supplier Finance Arrangements
 - AASB 2023-3 Amendments to Australian Accounting Standards
 - Disclosure of Non-current Liabilities with Covenants: Tier 2
- It is not expected these standards will have an impact on the annual budget.

- AASB 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities, became mandatory during the budget year. Amendments to AASB 13 *Fair Value Measurement* impacts the future determination of fair value when revaluating assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2024-25 statutory budget.

New accounting standards for application in future years

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

- AASB 2014-10 Amendments to Australian Accounting Standards
 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2021-7c Amendments to Australian Accounting Standards
 - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-9 Amendments to Australian Accounting Standards
 - Insurance Contracts in the Public Sector
- AASB 2023-5 Amendments to Australian Accounting Standards
 - Lack of Exchangeability

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
- estimation of provisions
- estimation of fair value of leases

SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2024/25 Budgeted rate revenue	2024/25 Budgeted interim rates	2024/25 Budgeted total revenue	2023/24 Actual total revenue	2023/24 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
(i) General rates									
GRV Residential	Gross rental valuation	0.08862	149	1,900,304	168,405	1,000	169,405	288,876	159,372
GRV Industrial/Commercial	Gross rental valuation	0.08862	33	1,114,666	98,782	0	98,782	93,523	92,322
UV Rural/Mining	Unimproved valuation	0.00382	246	472,630,000	1,805,447	1,000	1,806,447	1,816,569	1,711,299
Total general rates			428	475,644,970	2,072,634	2,000	2,074,634	2,198,968	1,962,993
		Minimum							
(j) Minimum payment		\$							
GRV Residential	Gross rental valuation	876	140	669,467	122,640	0	122,640	0	117,030
GRV Industrial/Commercial	Gross rental valuation	876	16	53,995	14,016	0	14,016	0	14,110
UV Rural/Mining	Unimproved valuation	1,118	101	16,925,234	112,918	0	112,918	0	108,120
Total minimum payments			257	17,648,696	249,574	0	249,574	0	239,260
Total general rates and minimum payments			685	493,293,666	2,322,208	2,000	2,324,208	2,198,968	2,202,253
(k) Ex-gratia rates									
Ex-gratia rates					44,661	0	44,661	43,354	43,146
					2,366,869	2,000	2,368,869	2,242,322	2,245,399
Total rates					2,366,869	2,000	2,368,869	2,242,322	2,245,399

The Shire did not raise specified area rates for the year ended 30th June 2025.

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

The general rates detailed for the 2024/25 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

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	30/09/2024			7.00%
Option three				
First instalment	30/09/2024		3.00%	7.00%
Second instalment	22/11/2024	10		7.00%
Third instalment	17/01/2025	10		7.00%
Fourth instalment	14/03/2025	10		7.00%

	2024/25 Budget revenue	2023/24 Actual revenue	2023/24 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	3,000	3,254	3,000
Instalment plan interest earned	4,000	6,111	4,000
Unpaid rates and service charge interest earned	4,000	4,062	4,000
	11,000	13,427	11,000

**SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025**

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

The Shire did not raise service charges for the year ended 30th June 2025.

(d) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2025.

SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
 Financial assets
 Receivables
 Contract assets
 Inventories
 Other assets

Less: current liabilities

Trade and other payables
 Contract liabilities
 Capital grant/contribution liability
 Long term borrowings
 Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

(b) 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 Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

Less: Cash - reserve accounts
 Less: Current assets not expected to be received at end of year
 - Current financial assets at amortised cost - self supporting loans
 Add: Current liabilities not expected to be cleared at end of year
 - Current portion of borrowings
 - Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
4	1,949,064	3,308,734	1,402,324
	23,926	23,299	165,200
	88,344	88,344	139,128
	0	0	47,500
	25,252	25,252	21,068
	935	956	
	2,087,521	3,446,585	1,775,220
	(269,729)	(270,571)	(291,301)
	(48,727)	(48,727)	(5,000)
	0	(25,648)	0
7	(80,919)	(90,374)	(75,989)
	(281,975)	(281,975)	(354,566)
	(681,350)	(717,295)	(726,856)
	1,406,171	2,729,290	1,048,364
3(b)	(1,406,171)	(1,573,340)	(1,048,364)
	0	1,155,950	0
8	(1,503,124)	(1,678,854)	(1,160,675)
	(23,299)	(22,693)	0
	80,919	90,374	75,989
	39,333	37,833	36,322
	(1,406,171)	(1,573,340)	(1,048,364)

SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

3. NET CURRENT ASSETS

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.

(c) 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 Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

Adjustments to operating activities

Less: Profit on asset disposals
 Add: Loss on asset disposals
 Add: Depreciation
 Movement in current employee provisions associated with restricted cash
 Non-cash movements in non-current assets and liabilities:
 - Employee provisions

Non cash amounts excluded from operating activities

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
5	(5,000)	(40,393)	(6,814)
5	0	1,809	9,782
6	2,193,426	1,974,970	1,953,425
	1,500	1,509	0
	0	12,387	0
	2,189,926	1,950,282	1,956,393

(d) Non-cash amounts excluded from investing activities

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

Adjustments to investing activities

Movement in current other provision associated with restricted cash

Non cash amounts excluded from investing activities

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
	0	18,299	0
	0	18,299	0

3. NET CURRENT ASSETS

(f) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

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

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

SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

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	2024/25 Budget	2023/24 Actual	2023/24 Budget
Cash at bank and on hand		\$ 1,949,064	\$ 3,308,734	\$ 1,402,324
Total cash and cash equivalents		1,949,064	3,308,734	1,402,324
Held as				
- Unrestricted cash and cash equivalents		397,213	1,555,505	241,649
- Restricted cash and cash equivalents		1,551,851	1,753,229	1,160,675
	3(a)	1,949,064	3,308,734	1,402,324
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		1,551,851	1,753,229	1,160,675
		1,551,851	1,753,229	1,160,675
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	8	1,503,124	1,678,854	1,160,675
Unspent capital grants, subsidies and contribution liabilities		0	25,648	0
Contract Asset - VROC		48,727	48,727	0
		1,551,851	1,753,229	1,160,675
Reconciliation of net cash provided by operating activities to net result				
Net result		1,822,286	(79,395)	(1,066,480)
Depreciation	6	2,193,426	1,974,970	1,953,425
(Profit)/loss on sale of asset	5	(5,000)	(38,584)	2,968
(Increase)/decrease in receivables		0	49,827	0
(Increase)/decrease in inventories		0	(4,184)	0
Increase/(decrease) in payables		(842)	(20,730)	0
Increase/(decrease) in unspent capital grants		(25,648)	20,648	0
Increase/(decrease) in employee provisions		0	(60,204)	0
Capital grants, subsidies and contributions		(3,348,922)	(612,064)	(723,437)
Net cash from operating activities		635,300	1,230,284	166,476

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

5. PROPERTY, PLANT AND EQUIPMENT

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

	2024/25 Budget				2023/24 Actual					2023/24 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Buildings - non-specialised	146,000	0	0	0	530,367	0	0	0	0	645,000	0	0	0	0
Buildings - specialised	2,539,181	0	0	0	0	0	0	0	0	167,500	0	0	0	0
Furniture and equipment	9,500	0	0	0	0	0	0	0	0	8,000	0	0	0	0
Plant and equipment	656,216	(55,000)	60,000	5,000	352,076	(50,785)	89,369	40,393	(1,809)	668,000	(63,468)	60,500	6,814	(9,782)
Buildings - Work in progress					20,369									
Total	3,350,897	(55,000)	60,000	5,000	902,813	(50,785)	89,369	40,393	(1,809)	1,488,500	(63,468)	60,500	6,814	(9,782)
(b) Infrastructure														
Infrastructure - roads	1,430,960	0	0	0	979,943	0	0	0	0	1,221,293	0	0	0	0
Infrastructure - footpaths	90,000	0	0	0	0	0	0	0	0	60,000	0	0	0	0
Infrastructure - drainage	320,000	0	0	0	116,523	0	0	0	0	0	0	0	0	0
Infrastructure - parks and ovals	50,000	0	0	0	0	0	0	0	0	110,000	0	0	0	0
Infrastructure - bridges	94,960													
Infrastructure - waste facilities	0	0	0	0	21,108	0	0	0	0	0	0	0	0	0
Total	1,985,920	0	0	0	1,117,574	0	0	0	0	1,391,293	0	0	0	0
Total	5,336,817	(55,000)	60,000	5,000	2,020,387	(50,785)	89,369	40,393	(1,809)	2,879,793	(63,468)	60,500	6,814	(9,782)

0

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

6. DEPRECIATION

By Class

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

By Program

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

2024/25 Budget	2023/24 Actual	2023/24 Budget
\$	\$	\$
38,189	34,340	34,010
175,353	156,166	156,166
6,501	5,790	5,790
239,680	234,352	213,455
1,260,006	1,354,469	1,122,138
22,785	0	20,292
103,734	0	92,384
212,822	189,852	189,535
134,356	0	119,655
2,193,426	1,974,970	1,953,425
27,230	27,230	27,230
28,906	28,906	28,906
13,111	13,110	13,111
80,020	45,351	45,020
9,909	9,908	9,908
396,080	261,398	261,080
1,468,655	1,413,700	1,398,655
8,199	8,199	8,199
161,316	167,168	161,316
2,193,426	1,974,970	1,953,425

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	30 to 50 years
Buildings - specialised	50 to 80 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	20 to 80 years
Infrastructure - footpaths	20 years
Infrastructure - drainage	80 years
Infrastructure - parks and ovals	30 to 75 years
Infrastructure - bridges	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 2025

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2024	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments	Actual Principal 1 July 2023	2023/24 Actual New Loans	2023/24 Actual Principal Repayments	Actual Principal outstanding 30 June 2024	2023/24 Actual Interest Repayments	Budget Principal 1 July 2023	2023/24 Budget New Loans	2023/24 Budget Principal Repayments	Budget Principal outstanding 30 June 2024	2023/24 Budget Interest Repayments
Mens Shed	71	WATC	0.72%	40,440	0	(20,143)	20,298	(254)	60,439	0	(19,999)	40,440	(359)	60,439	0	(19,999)	40,440	(397)
Industrial Shed	70	WATC	3.02%	114,495	0	(36,462)	78,033	(2,913)	126,289	0	(11,794)	114,495	(1,896)	126,289	0	(23,767)	102,522	(3,637)
Industrial Land	65	WATC	6.37%	131,739	0	(15,471)	116,268	(8,149)	146,269	0	(14,530)	131,739	(8,947)	146,269	0	(14,530)	131,739	(9,090)
Recreation and Culture				286,673	0	(72,075)	214,598	(12,977)	332,997	0	(46,324)	286,673	(11,203)	332,997	0	(58,296)	274,701	(13,124)
Self Supporting Loans																		
Williams Bowling Club	72	WATC	3.4%	165,200	0	(18,299)	146,901	(5,458)	182,893	0	(17,693)	165,200	(5,945)	182,893	0	(17,693)	165,200	(6,065)
				165,200	0	(18,299)	146,901	(5,458)	182,893	0	(17,693)	165,200	(5,945)	182,893	0	(17,693)	165,200	(6,065)
				451,874	0	(90,374)	361,500	(18,435)	515,890	0	(64,016)	451,874	(17,147) (0)	515,890	0	(75,989)	439,901	(19,189)

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 2025

7. BORROWINGS

(b) New borrowings - 2024/25

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Rec Centre Upgrade	WATC		10	4.0%	\$ 0	\$ TBC	\$ 0	\$ 0
					0	0	0	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2024 nor is it expected to have unspent borrowing funds as at 30th June 2025.

(d) Credit Facilities

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	200,000	200,000	200,000
Bank overdraft at balance date			
Credit card limit	10,000	10,000	10,000
Credit card balance at balance date			
Total amount of credit unused	210,000	210,000	210,000
Loan facilities			
Loan facilities in use at balance date	361,500	451,874	439,901

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2024/25 Budget				2023/24 Actual				2023/24 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	37,833	1,500	0	39,333	36,322	1,511	0	37,833	36,322	908	0	37,230
(b) Plant Replacement	277,522	9,000	(150,000)	136,522	218,433	59,089	0	277,522	218,433	55,460	(150,000)	123,893
(c) Building	375,699	31,400	(155,000)	252,099	756,594	41,483	(422,378)	375,699	756,595	18,425	(600,000)	175,020
(d) Recreation	143,404	5,700	0	149,104	137,675	5,729	0	143,404	137,675	3,442	0	141,117
(e) Art Acquisition	5,647	220	0	5,867	5,421	226	0	5,647	5,422	136	0	5,558
(f) Joint Venture Housing	149,215	5,960	0	155,175	143,254	5,961	0	149,215	143,254	3,581	0	146,835
(g) Refuse Site	25,863	1,030	0	26,893	24,830	1,033	0	25,863	24,830	620	0	25,450
(h) Community Chest	16,588	10,660	0	27,248	15,925	663	0	16,588	15,925	398	0	16,323
(i) Childcare Services	420,009	8,700	0	428,709	211,220	208,789	0	420,009	211,219	235,280	(58,500)	387,999
(j) Information Technology	102,081	50,200	0	152,281	50,000	52,081	0	102,081	50,000	51,250	0	101,250
(k) Quindanning Community	124,993	4,900	0	129,893	120,000	4,993	0	124,993	120,000	3,000	(123,000)	0
	1,678,854	129,270	(305,000)	1,503,124	1,719,674	381,558	(422,378)	1,678,854	1,719,675	372,500	(931,500)	1,160,675

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave reserve	Ongoing	To be used to fund the annual and long service leave requirements.
(b) Plant Replacement	24-25	To be used to fund purchase of plant items.
(c) Building	Ongoing	To be used for construction, refurbishments, acquisition of buildings and acquisition of land.
(d) Recreation	Ongoing	To be used to finance capital improvements of existing recreation facilities and to fund acquisition of new recreation facilities.
(e) Art Acquisition	Ongoing	To be used to purchase art pieces for the Williams Art Collection.
(f) Joint Venture Housing	Ongoing	To be used to finance refurbishment and construction of joint venture housing.
(g) Refuse Site	Ongoing	To be used for the re-development of waste facilities.
(h) Community Chest	Ongoing	To be used to support community initiatives and projects.
(i) Childcare Services	Ongoing	To be used to support childcare services.
(j) Information Technology	2025-26	To be used to support upgrade of information technology.
(k) Quindanning Community	2024-25	To be used to support the Quindanning Community in upgrade of community infrastructure.

SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

9. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

- Reserve accounts
- Other funds
- Other interest revenue

* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 7%.

The net result includes as expenses

(b) Interest expenses (finance costs)

- Borrowings (refer Note 7(a))

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
	65,000	71,558	42,500
	63,000	65,416	30,000
	8,000	10,172	8,000
	136,000	147,147	80,500
	18,435	17,147	19,189
	18,435	17,147	19,189

SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

10. ELECTED MEMBERS REMUNERATION

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Cr Logie			
President's allowance	5,185	5,010	5,010
Meeting attendance fees	5,080	4,780	4,908
Travel and accommodation expenses	62	61	60
	10,327	9,851	9,978
Cr Major			
Meeting attendance fees	2,215	2,539	2,140
Travel and accommodation expenses	197	141	190
	2,412	2,680	2,330
Cr Harding			
Meeting attendance fees	2,215	1,496	2,140
Travel and accommodation expenses	321	287	310
	2,536	1,783	2,450
Cr Panizza			
Meeting attendance fees	2,215	1,893	2,140
Travel and accommodation expenses	756	892	730
	2,971	2,785	2,870
Cr Price			
Meeting attendance fees	2,215	2,382	2,140
	2,215	2,382	2,140
Cr Cowcher			
Meeting attendance fees	2,215	1,727	2,140
Travel and accommodation expenses	756	610	730
	2,971	2,337	2,870
Cr Macnamara			
Meeting attendance fees	2,215	2,133	2,140
Travel and accommodation expenses	414	455	400
	2,629	2,588	2,540
Cr Baker (term expired)			
Meeting attendance fees	0	868	2,140
	0	868	2,140
Cr Carne (term expired)			
Meeting attendance fees	0	1,108	2,140
Travel and accommodation expenses	0	199	400
	0	1,307	2,540
Total Elected Member Remuneration	26,061	26,580	29,858
President's allowance	5,185	5,010	5,010
Meeting attendance fees	18,370	18,926	22,028
Travel and accommodation expenses	2,506	2,644	2,820
	26,061	26,580	29,858

SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

11. 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 2024	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2025
	\$	\$	\$	\$
Public Open Space Contribution	20,002	0	0	20,002
	20,002	0	0	20,002

REVENUES

RATES

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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

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

SERVICE CHARGES

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

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

INTEREST REVENUE

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

OTHER REVENUE / INCOME

Other revenue, which cannot be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

12. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	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	Output method based on goods

SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

14. FEES AND CHARGES

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
By Program:			
General purpose funding	5,500	5,835	5,500
Law, order, public safety	1,450	2,138	1,950
Health	1,000	1,420	1,000
Education and welfare	590,912	581,684	499,187
Housing	248,493	203,615	208,695
Community amenities	228,495	219,594	214,281
Recreation and culture	32,964	37,300	28,624
Transport	20,100	19,316	15,105
Economic services	70,149	69,298	94,987
Other property and services	31,000	60,997	24,500
	1,230,062	1,201,197	1,093,829

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

SUPPLEMENTARY INFORMATION - ACQUISITION OF ASSETS

	Expenditure	Financing				Held in Contract Liabilities as at 30 June 2023
		Grants and Contributions	Sale Proceeds / Borrowings	Reserves	General Revenue	
Land and Buildings						
Ablution-Quindanning Hall & nature park playground (Newmont,LC Record Keeping System	250,000	180,000	-	40,000	30,000	
8 Fry Street - ensuit renovation (CF from 23/24)	20,000	-	-	20,000	-	
18 Richardson Street - bathroom renovation (CF from 23/24)	25,000	-	-	25,000	-	
18 Richardson Street - kitchen& laundry renovation, new floor cove	70,000	-	-	70,000	-	
Tarwonga Water Tank & Pump	19,155	15,000	-	-	4,155	
Quindanning Water Tank & Pump	46,155	30,855	-	-	15,300	
Multi Use Indoor Netball/Basketball Court with Female Changeroor	2,020,000	1,770,000	250,000	-	-	
Community Energy Upgrade	191,871	134,349	-	-	57,523	
Skate Park Improvement - Limestone Wall	12,000	-	-	-	12,000	
Marjidin Way Development	15,000	-	-	-	15,000	
2A Wandoo Court - Upgrade	16,000	-	-	-	16,000	
	2,685,181	2,130,204	250,000	155,000	149,978	
Furniture & Equipment						
Uninterrupted Power Supply - UPS	9,500	-	-	-	9,500	
	9,500	-	-	-	9,500	
Plant and Equipment						
Mazda CX5 SUV (or similar)- new EMCS	43,500	-	-	-	43,500	
Volvo EC210BLC Excavator-replacement	250,000	-	30,000	-	220,000	
Minor Plant	10,000	-	-	-	10,000	
Water Truck (CF 23-24 on Order)	304,250	-	30,000	150,000	124,250	
Fast Fill Trailer-Narakine (\$2,775 & \$2,500 grant confirmed)	10,553	5,775	-	-	4,778	
Fast Fill Trailer-Boraning	10,553	9,725	-	-	828	
Fast Fill Trailer-Glenfield	12,360	12,360	-	-	-	
Road Counters x 3	15,000	-	-	-	15,000	
	656,216	27,860	60,000	150,000	418,356	
Infrastructure - Roads & Drainage						
Road Project Grant - Quindanning Darkan Road 21.98 to 19.68 SLK	374,910	249,940	-	-	124,970	
Road Project Grant - Congelin Narrogin Road 3.75 to 5.00 SLK	191,367	127,578	-	-	63,789	
RTR Glenfield Road- reseal 5.37km	129,275	129,275	-	-	-	
RTR Dardadine Road (C/Fwd. funds 2023/24)	85,000	85,000	-	-	-	
RTR - Clayton Road (re seal)	66,837	66,837	-	-	-	
RTR - Dardadine Road	131,222	131,222	-	-	-	
WSFN -Williams-Darkan Road	294,867	274,867	-	-	20,000	
Brooking St-culvert replacement (LRCI grant)	320,000	287,287	-	-	32,713	
Brooking Street- rebuild & seal	120,000	-	-	-	120,000	
Cemetery Road- reseal 0.00 to 042SLK (23/24 & 24/25 program)	-	-	-	-	-	
Reseal (Hotmix) around Town Hall	37,482	-	-	-	37,482	
Culbin Boraning Road- 10.69 to 14.69SLK gravel sheet, culvert repairs & extensions	-	-	-	-	-	
Medlen Road-gravel sheet 2.10 to 5.60SLK CF 2023/24	-	-	-	-	-	
Bridge Works - 884	94,960	-	-	-	94,960	
Marjidin Way/Narrogin Road Intersection Upgrade	-	-	-	-	-	
	1,845,920	1,352,006	-	-	493,914	
Infrastructure - Parks and Gardens						
Skate Park Improvement- wall - CF 23/24	-	-	-	-	-	
Tourism Information Bay (LCRI grant)	50,000	50,000	-	-	-	
	50,000	50,000	-	-	-	
Infrastructure - Footpaths						
Albany Highway - between The Woolshed and Pharmacy (CF 23-2-	90,000	60,000	-	-	30,000	
	90,000	60,000	-	-	30,000	
Total	5,336,817	3,620,070	310,000	305,000	1,101,747	

SHIRE OF WILLIAMS
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2025

DETAILED REVENUE

	Annual Budget 2024 -2025	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 2023-2024	Annual Budget 2023 -2024
I031 · Rates										
I031001 · GRV Residential	267,187			267,187					250,849	250,693
I031005 · UV Rate	1,805,447			1,805,447					1,710,450	1,710,299
I031010 · UV Mining Rate	0								0	8,480
I031014 · Minimum GRV Residential	136,656			136,656					130,310	131,140
I031020 · Minimum UV	112,918			112,918					105,369	99,640
I031021 · Interim GRV	1,000			1,000					1,240	1,000
I031022 · Interim UV	1,000			1,000					751	1,000
I031023 · Ex-Gratia Rates	44,661			44,661					43,354	43,146
I031024 · Rate Admin Fees/Instalment Inte	7,000				3,000	4,000			7,316	7,000
I031025 · Late Payment Interest	4,000					4,000			6,111	4,000
I031028 · Legal Fees Rate Recovery	1,000							1,000	0	1,000
I031030 · Account Enquiries	2,500				2,500				2,581	2,500
Total I031 · Rates	2,383,369	0	0	2,368,869	5,500	8,000	0	1,000	2,258,330	2,259,898
I032 · Other GPF										
I032010 · Equalisation Grant	85,015	85,015							356,197	85,015
I032030 · Local Road Grant	100,756	100,756							422,522	100,756
I032050 · Interest on Reserves	65,000					65,000			71,558	65,000
I032051 · Interest on other Investments	63,000					63,000			65,536	63,000
I032052 · Allowance Impairment Receivable	0								(644)	
Total I032 · Other GPF	313,771	185,771	0	0	0	128,000	0	0	915,169	313,771
I03 · TOTAL GENERAL PURPOSE FUNDING	2,697,140	185,771	0	2,368,869	5,500	136,000	0	1,000	3,173,499	2,573,669
I042 · Members										
I042010 · Contributions & Reimb.	0								12,000	1,000
I042015 · Thank a Volunteer Day Grant	0								0	0
Total I042 · Members	0	0	0	0	0	0	0	0	0	1,000
I04 · TOTAL GOVERNANCE	0	0	0	0	0	0	0	0	12,000	1,000

DETAILED REVENUE

	Annual Budget 2024 -2025	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 2023-2024	Annual Budget 2023 -2024
I051 · Fire Prevention										
I051005 · Administration Grant ESL	4,000	4,000							4,000	4,000
I051010 · Maintenance Grant ESL	68,000	68,000							48,038	34,421
I051020 · Capital DFES Grant	1,650	1,650							0	0
Ablution-Quindanning Hall & nature park playground (Newmor)	0								0	
Tarwonga Water Tank & Pump	15,000		15,000						0	
Quindanning Water Tank & Pump	30,855		30,855						0	
Multi Use Indoor Netball/Basketball Court with Female Changer	1,770,000		1,770,000						0	
Fast Fill Trailer-Glenfield	12,360		12,360						0	
Community Energy Upgrade	134,349		134,349						0	
I051015 · Contributions & Donations	18,008	16,008						2,000	1,548	3,000
Total I051 · Fire Prevention	2,054,222	89,658	1,962,564	0	0	0	0	2,000	53,586	41,421
I052 · Animal Control										
I052150 · Dog Registration Fees	1,000				1,000				1,373	1,500
I052151 · Fines & Penalties	200				200				295	200
I052152 · Cat Registration Fees	250				250				470	250
Total I052 · Animal Control	1,450	0	0	0	1,450	0	0	0	2,138	1,950
I053 · Other Law Order & Public Safety										
I053005 · Grants and Donations	100							100	113	300
Total I053 · Other Law Order & Public Safety	100	0	0	0	0	0	0	100	113	300
I05 · TOTAL LAW ORDER & PUBLIC SAFETY	2,055,772	89,658	1,962,564	0	1,450	0	0	2,100	55,837	43,671

DETAILED REVENUE

	Annual Budget 2024 -2025	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 2023-2024	Annual Budget 2023 -2024
I060 · Family Day Care										
I060105 · FDC Admin Levy	115,200				115,200				114,878	115,200
I060110 · FDC Educator Memberships	3,726				3,726				3,200	3,200
I060115 · FDC Establishment Fee	260				260				250	150
I060120 · FDC Other Income	0								(21,571)	1,000
I060125 · FDC Sustainability Grant	51,751	51,751							56,462	56,462
I060130 · FDC After School Care	6,000				6,000				9,333	6,000
I060140 · FDC - Dept of Communities Grant	13,907	13,907								
I060135 · FDC Profit on Disposal of Asset	0								0	0
Total I060 · Family Day Care	190,844	65,658	0	0	125,186	0	0	0	162,552	182,012
I061 · Childcare Centre										
I061025 · Federal Sustainability Grant	38,000	38,000							43,000	43,000
I061035 · Dept Education Grants	22,580	22,580							18,284	13,500
I061020 · Childcare Centre Fees	450,000				450,000				440,606	360,000
I061050 · Reimbursements	0								1,639	0
Total I061 · Other Education	510,580	60,580	0	0	450,000	0	0	0	503,528	416,500
I062 · Community Resource Centre										
I062015 · Reimb. Other	0								511	0
I062020 · Lease Rental CRC	15,726				15,726				13,417	14,637
I062040 · Resource Centre Income	0								0	0
Total I062 · Community Resource Centre	15,726	0	0	0	15,726	0	0	0	13,929	14,637
I063 · Other Education & Welfare										
I063005 · Grants	0								0	0
Total I063 · Other Education & Welfare	0	0	0	0	0	0	0	0	0	0
I06 · TOTAL EDUCATION & WELFARE	717,150	126,238	0	0	590,912	0	0	0	680,009	613,149
I071 · Inspection & Admin										
I071005 · Charges Food Vendors	1,000				1,000				1,420	1,000
Total I071 · Inspection & Admin	1,000	0	0	0	1,000	0	0	0	1,420	1,000
I073 · Other Health										
I073010 · Contributions and Donations	0								0	0
Total I073 · Other Health	0	0	0	0	0	0	0	0	0	0
I07 · TOTAL HEALTH	1,000	0	0	0	1,000	0	0	0	1,420	1,000

DETAILED REVENUE

	Annual Budget 2024 -2025	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 2023-2024	Annual Budget 2023 -2024
I091 - Community Housing										
I091110 - Rent Unit 1 Sandalwood Court	8,666				8,666				7,964	8,069
I091115 - Rent Unit 2 Sandalwood Court	8,666				8,666				6,828	8,069
I091120 - Rent Unit 3 Sandalwood Court	8,666				8,666				7,314	8,069
I091125 - Rent Unit 4 Sandalwood Court	8,666				8,666				7,958	8,069
I091130 - Rent Unit 5 Sandalwood Court	8,666				8,666				8,122	8,069
I091135 - Rent Unit 6 Sandalwood Court	11,266				11,266				10,465	10,627
I091140 - Rent Unit 1 Wandoo Cottages	8,666				8,666				7,473	8,069
I091145 - Rent Unit 2 Wandoo Cottages	8,666				8,666				7,512	8,069
I091150 - Contributions & Reimbursements	500							500	1,427	500
Total I091 - Community Housing	72,428	0	0	0	71,928	0	0	500	65,063	67,610
									0	
I092 - Other Housing										
I092100 - Rent Unit 1 - APH	9,654				9,654				9,032	4,732
I092104 - Rent - 12 Growse Steet	18,009				18,009					
I092110 - Rent Unit 2 - APH	9,654				9,654				6,410	8,714
I092120 - Rent Unit 3 - APH	0								0	2,600
I092130 - Rent Unit 4 - APH	10,527				10,527				8,675	8,714
I092162 - Rent - 2 Jamtree Lane	10,381				10,381				10,251	9,584
I092164 - Rent - 4 Jamtree Lane	10,381				10,381				8,859	9,584
I092168 - Rent - 8 Jamtree Lane	10,381				10,381				10,285	9,584
I092170 - Rent - 10 Jamtree Lane	10,381				10,381				10,253	9,584
I092172 - Rent - 12 Jamtree Lane	10,381				10,381				10,253	9,584
I092174 - Rent - 17 New Street	13,780				13,780				13,260	13,260
I092176 - Rent - 19 New Street	13,780				13,780				13,260	13,260
I092210 - NRAS - Incentive Payment	54,557	54,557							94,487	56,240
I092200 - Reimbursements	100							100	236	500
Total I092 - Other Housing	181,965	54,557	0	0	127,308	0	0	100	195,261	155,940
I093 - Staff Housing										
I093100 - Admin - Munthoola Rd	12,735				12,735				11,280	11,490
I093110 - Admin - Richardson St	12,225				12,225				6,580	9,000
I093115 - Works - Fry St	8,721				8,721				7,704	7,830
I093120 - Works - Richardson St	8,520				8,520				7,590	7,695
I093125 - Recreation House	7,056				7,056				5,070	6,370
I093200 - Reimbursements	500							500	718	500
Total I093 - Staff Housing	49,757	0	0	0	49,257	0	0	500	38,942	42,885
I09 - TOTAL HOUSING.	304,150	54,557	0	0	248,493	0	0	1,100	299,265	266,435

DETAILED REVENUE

	Annual Budget 2024 -2025	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 2023-2024	Annual Budget 2023 -2024
I101 · Sanitation										
I101105 · Domestic Refuse Rates	133,230				133,230				124,375	122,262
I101107 · Commercial Refuse Rates	59,765				59,765				61,019	61,019
I101108 · Container Deposit Scheme	0								0	1,000
I101109 · Sale of Scrap	10,000				10,000				15,966	5,000
I101110 · Government Grant	0								0	0
I101111 · Refuse Site Fees	20,000				20,000				15,269	20,000
Total I101 · Sanitation	222,995	0	0	0	222,995	0	0	0	216,628	209,281
I103 · Protection of Environment										
I103010 · Government Grants - PHCC	0								0	0
I103050 · Feral Pig Declared Species Fund									13,514	
I103101 · Feral Pig Eradication	0								0	16,000
I103035 · Reimbursements	0								0	0
Total I103 · Protection of Environment	0	0	0	0	0	0	0	0	13,514	16,000
I105 · Other										
I105010 · Tip Shop Contributions	1,500				1,500				1,829	1,000
I105043 · Cemetery By-Law Charges	4,000				4,000				2,965	4,000
I105060 · Contributions & Reimbursements	0								0	0
I105070 · Reimbursement Drum Muster Costs	500							500	626	1,500
Total I105 · Other	6,000	0	0	0	5,500	0	0	500	5,420	6,500
I10 · TOTAL COMMUNITY AMENITIES	228,995	0	0	0	228,495	0	0	500	235,563	231,781
I111 · Public Halls and Civic Centres										
I111005 · Hall Hire	6,000				6,000				8,899	5,000
I111015 · Trestle/Chair Hire Charges	100				100				229	100
I111020 · Reimbursements	0							0	0	0
I111025 · Grants and Donations	0								0	123,000
Total I111 · Public Halls and Civic Centres	6,100	0	0	0	6,100	0	0	0	9,128	128,100

DETAILED REVENUE

	Annual Budget 2024 -2025	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 2023-2024	Annual Budget 2023 -2024
I112 · Swimming Pool										
I112010 · Pool Admission Charges	15,000				15,000				17,335	12,000
I112012 · S/Pool Coffee Machine	600				600				594	6,000
I112018 · DSR Grant - S/Pool Upgrade	0								0	0
I112015 · Government Grant	0								0	0
Total I112 · Swimming Pool	15,600	0	0	0	15,600	0	0	0	17,930	18,000
I113 · Other Recreation										
I113010 · Leases/Rentals Pavillion	3,500				3,500				3,283	3,480
I113015 · Leases/Rentals Reserves	6,500				6,500				5,856	6,500
I113031 · Contributions Sporting Clubs	10,000							10,000	10,430	10,000
I113030 · Contributions & Donations	0								19,514	0
I113155 · Insurance Claim Reimbursements	0								0	0
Total I113 · Other Recreation	20,000	0	0	0	10,000	0	0	10,000	39,083	19,980
I114 · Libraries										
I114157 · Contributions & Reimbursements	10,000	10,000							8,255	0
I114156 · Lost Books	0								50	0
Total I114 · Libraries	10,000	10,000	0	0	0	0	0	0	8,305	0
I115 · Other Culture										
I115070 · Sale of History Books	100				100				182	436
I115080 · Contributions and Donations									5,000	
I115075 · Art & Craft Centre Rental	1,164				1,164				1,061	1,897
Total I115 · Other Culture	1,264	0	0	0	1,264	0	0	0	6,243	2,333
I11 · TOTAL RECREATION & CULTURE	52,964	10,000	0	0	32,964	0	0	10,000	80,688	168,413

DETAILED REVENUE

	Annual Budget 2024 -2025	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 2023-2024	Annual Budget 2023 -2024
I121 · Roads & Streets										
I121041 · MRD Direct Grants	128,370	128,370							105,047	105,047
I121045 · MRD Road Project Grants	377,518		377,518						372,897	372,896
I121046 · Special Project Grant	287,287		287,287						0	124,429
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	0								0	30,000
I121062 · Roads 2 Recovery Funding	412,334		412,334						196,113	196,112
I121063 · WSNF Funding	274,867		274,867						0	0
I121064 · Contributions & Reimbursements	0								0	5
I121065 · Profit on Sale of Assets	5,000						5,000		40,393	6,814
I121066 · Street Lighting Subsidy	6,500	6,500							6,325	5,700
XXXXXXX - Albany Highway - btwn Post Office and Pharmacy (60,000		60,000						0	0
I121070 · Decreased Leave Liability	0								0	0
Total I121 · Roads & Streets	1,551,876	134,870	1,412,006	0	0	0	5,000	0	720,776	841,003
I124 · Traffic Control										
I124005 · Police Licensing Commission	20,000				20,000				19,225	15,000
I124015 · Contributions and Reimbursements	0								1,477	
I124010 · Admin Fees SLA Plates	100				100				91	100
Total I124 · Traffic Control	20,100	0	0	0	20,100	0	0	0	20,792	15,100
I12 · TOTAL TRANSPORT	1,571,976	134,870	1,412,006	0	20,100	0	5,000	0	741,568	856,103

DETAILED REVENUE

	Annual Budget 2024 -2025	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 2023-2024	Annual Budget 2023 -2024
I132 · Tourism/Area Promotion										
I132010 · Contributions & Donations	475							475	5,389	500
I132030 · Community Fundraising	3,000				3,000				4,569	2,000
Total I132 · Tourism/Area Promotion	3,475	0	0	0	3,000	0	0	475	9,958	2,500
I133 · Building Control										
I133005 · Building Permits	6,000				6,000				6,434	4,000
I133006 · Septic Tank Fees	700				700				708	700
I133007 · Caravan & Camping Licence	224				224				224	208
I133008 · Private Swim Pool Inspections	0				0				0	25
I133009 · BCITF Levy	25				25				0	25
I133010 · Building Services Levy	200				200				95	100
Total I133 · Building Control	7,149	0	0	0	7,149	0	0	0	7,461	5,033
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	40,000				40,000				37,729	80,000
I135105 · Grant - DWER - stock water									1,773	
I135110 · Sale of Maps	0								0	0
I135115 · Photocopy/Fax Charges	0								39	10
I135117 · Contributions & Donations	0								505	0
I135131 · Profit on Sale of Asset									0	0
I135135 · Industrial Unit Rent-6 Marjidin	20,000				20,000				20,317	7,919
Total I135 · Other	60,000	0	0	0	60,000	0	0	0	60,363	87,929
I13 · TOTAL ECONOMIC SERVICES	70,624	0	0	0	70,149	0	0	475	77,782	95,462

DETAILED REVENUE

	Annual Budget 2024 -2025	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 2023-2024	Annual Budget 2023 -2024
I141 · Private Works										
I141005 · Fees & charges	20,000				20,000				36,070	20,000
I141010 · Sale of Materials	1,000				1,000				2,436	500
Total I141 · Private Works	21,000	0	0	0	21,000	0	0	0	38,506	20,500
I142 · Administration										
I142010 · Reimbursement Admin Outsourcing	0								0	0
I142015 · Information Enquiry Fees	0								0	30
I142050 · Reimbursement Other	0								13,936	0
I142297 · Profit on Disposal of Asset	0								0	0
Total I143 · Administration	0								13,936	30
I143 · Public Works Overheads										
I143010 · Reimbursements	0								156	0
I143015 · Workers Comp. Reimbursements	0								0	0
Total I143 · Public Works Overheads	0	0	0	0	0	0	0	0	156	0
I144 · Plant Operating Costs										
I144010 · Diesel Fuel Rebate	30,000							30,000	29,849	20,000
I144015 · Insurance Claim	0								0	0
I144020 · Sale of Parts	0				0				0	0
Total I144 · Plant Operating Costs	30,000	0	0	0	0	0	0	30,000	29,849	20,000
I146 · Wages & Salaries										
I146020 · Reimburse Workers Compensation	0							0	0	0
I146300 · Paid Parental Leave	0							0	0	0
Total I146 · Wages & Salaries	0	0	0	0	0	0	0	0	0	0
I147 · Town Planning Schemes										
I147010 · Planning Fees	10,000				10,000				22,398	4,000
I147020 · Contributions & Reimbursements	0								590	0
Total I147 · Town Planning Schemes	10,000	0	0	0	10,000	0	0	0	22,988	4,000
I14 · TOTAL OTHER PROPERTY & SERVICES	61,000	0	0	0	31,000	0	0	30,000	105,435	44,530
TOTAL INCOME	7,760,770	601,094	3,374,570	2,368,869	1,230,062	136,000	5,000	45,175	5,463,066	4,895,213

SHIRE OF WILLIAMS
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2025

DETAILED EXPENDITURE

	Annual Budget 2024 -2025	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 2023 - 2024	Annual Budget 2023 -2024
E032 · Other																
E032010 · Interest on Overdraft	9,788					9,788									0	100
E032020 · Bank Fees	5,311					311							5,000		3,823	5,300
E032030 · EFTPOS Fees	4,140					4,140									4,884	4,000
E032040 · Printing & Stationery	1,397					1,397									1,499	1,350
E032050 · Advertising	104					104									0	100
E032060 · Valuation Expenses	8,798					8,798									29,471	8,500
E032070 · Title Searches	104					104									0	100
E032200 · Admin Allocation - Rates	137,151										137,151				83,831	73,015
E032080 · Legal Costs Rate Recovery	1,035					1,035									0	1,000
Total E032 · General Purpose Funding	167,826	0	0	0	0	25,675	0	0	0	0	137,151	0	5,000	0	123,508	93,465
E03 · TOTAL GENERAL PURPOSE FUNDING	167,826	0	0	0	0	25,675	0	0	0	0	137,151	0	5,000	0	123,508	93,465
E042 · Members																
E042022 · Risk Management Review	0														0	0
E042015 · Strategic Planning	65,204					65,204									11,922	50,000
E042020 · Financial Management Review	0														17,899	40,000
E042025 · Members Travelling	2,505					2,505									2,644	2,820
E042030 · Conference Expenses	4,658					4,658									745	4,500
E042035 · Election Expenses	0														14,907	17,500
E042040 · Presidential Allowance	5,185					5,185									5,010	5,010
E042045 · Refreshments & Receptions	10,000					10,000									9,770	6,000
E042050 · Insurance	8,889							8,889							8,081	7,800
E042055 · Subscriptions	25,875					25,875									21,254	25,000
E042060 · Members Training Expenses	5,175					5,175									0	5,000
E042065 · Public Relations	34,663		758	705		33,200									25,449	44,538
E042066 · Community Services Grant	0														0	0
E042070 · Meeting Fees	18,183					18,183									18,926	21,100
E042075 · Chambers Mtce	2,573		100	93		2,070		311							1,429	3,337
E042090 · Advertising	3,000					3,000									3,153	1,150
E042095 · Audit Fees	33,200					33,200									28,190	25,000
E042100 · Legal Costs	5,000					5,000									0	1,000
E042105 · Members Other Expenses	20,000					20,000									19,844	5,100
E042110 · Resource Sharing Workgroup	12,500					12,500									6,634	0
E042110 · VROC	12,500					12,500									0	3,000
E042200 · Admin Allocation - Members	141,231										141,231				111,067	105,116
Total E042 · Members	397,841	0	858	798	0	245,755	311	8,889	0	0	141,231	0	0	0	306,924	372,971
Total E04 · GOVERNANCE.	397,841	0	858	798	0	245,755	311	8,889	0	0	141,231	0	0	0	306,924	372,971

DETAILED EXPENDITURE

	Annual Budget 2024 -2025	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 2023 - 2024	Annual Budget 2023 -2024
E051 · Fire Prevention																
E051010 · Protective Burning	1,256 R		414	385	457										0	1,279
E051015 · Fire Insurance	41,771							41,771							33,431	34,188
E051020 · Commun. Mtce & Repairs	518						518								496	500
E051022 · Maint. Vehicles	7,280 W		2,700	2,510		2,070									2,019	4,073
E051023 · Maint. Land & Buildings	4,915 W		2,000	1,859	21	1,035									242	1,435
E051024 · Utilities, inc Telephones	3,778						3,778								3,461	3,650
E051025 · Equipment Purchases	1,650					1,650									0	0
E051026 · Clothing and Accessories	25,000					25,000									4,121	7,000
E051030 · Other Fire Control	31,195 W		6,800	6,321	7,579	10,350	145								8,367	29,551
E051035 · Advertising	1,346					1,346									802	1,300
E051040 · Legal Costs	0														0	0
E051200 · Admin Allocation - Fire Control	33,750										33,750				33,509	30,156
E051298 · Depn - Fire Control	26,005								26,005						26,005	26,005
Total E051 · Fire Prevention	178,462	0	11,914	11,075	8,057	41,451	4,440	41,771	26,005	0	33,750	0	0	0	112,455	139,137
E052 · Animal Control																
E052200 · Admin Allocation - Animal Contr	12,123										12,123				11,581	10,440
E052540 · Animal Destruction & Disposal	207					207									0	200
E052545 · Dog Control	1,717 R		259	241	700	518									557	1,068
E052546 · Cat Control	1,217 R		259	241	200	518									197	1,068
E052555 · Advertising	0														0	0
E052560 · Legal Costs	0														0	0
Total E052 · Animal Control	15,263	0	518	481	900	1,242	0	0	0	0	12,123	0	0	0	12,335	12,777
E053 · Other Law, Order Public Safety																
E053001 · SAM Trailer	886 R		200	186		500									695	1,822
E053105 · Safety & Awareness Programs	3,105	2,070				1,035									0	3,000
E053120 · Ranger Services	8,280					8,280									7,268	8,000
E053298 · Depreciation	1,225							1,225							1,225	1,225
E053200 · Admin Allocated	8,766										8,766				7,959	7,429
Total E053 · Other Law, Order Public Safety	22,262	2,070	200	186	0	9,815	0	0	1,225	0	8,766	0	0	0	17,147	21,476
E05 · TOTAL LAW ORDER & PUBLIC SAFETY.	215,987	2,070	12,632	11,742	8,957	52,508	4,440	41,771	27,230	0	54,638	0	0	0	141,937	173,390

DETAILED EXPENDITURE

	Annual Budget 2024 -2025	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 2023 - 2024	Annual Budget 2023 -2024
E060 · Family Day Care																
E060105 · FDC - Salaries & Wages	107,453 C		107,453												106,615	109,115
E060115 · FDC - Superannuation	12,357 C		12,357												10,536	10,912
E060120 · FDC - Office Expenses	5,175					5,175									2,703	9,000
E060125 · FDC - Insurance	4,504 I	4,174						330							3,920	3,500
E060130 · FDC - Fringe Benefits Tax	8,084					8,084									7,897	7,811
E060135 · FDC - Motor Vehicle Expenses	9,000					9,000									5,159	9,900
E060140 · FDC - Staff Training	2,588					2,588									609	2,500
E060145 · FDC - Travel & Accommodation	9,833					9,833									6,635	9,500
E060200 · Admin Allocated	6,410										6,410				6,853	6,430
E060298 · Asset Depreciation	2,750								2,750						2,750	2,750
Total E060 · Family Day Care	168,153	4,174	119,810	0	0	34,679	0	330	2,750	0	6,410	0	0	0	153,678	171,418
E061 · Childcare Centre																
E061010 · Childcare Centre - Wages	255,166 C		255,166												274,542	248,240
E061012 · Childcare Centre Superannuation	29,344 C		29,344												31,482	26,406
E061015 · Childcare Centre Building Mtce	30,379 R		4,000	3,718	12,000	7,245	3,416								19,642	16,320
E061020 · Childcare Insurance	11,146 I	9,911						1,234							9,875	8,102
E061025 · Childcare Office Expenses	4,140					4,140									4,296	4,000
E061026 · Childcare - Reimbursements	621					621									600	
E061027 · Childcare - Staff Uniforms	1,650	1,650													228	
E061030 · Childcare Centre Consumables	4,140					4,140									2,712	4,000
E061032 · Childcare Equipment & Supplies	9,500					9,500									5,095	3,000
E061033 · ECEC Professional Dev Grant	741					741									716	
E061035 · Staff Training	4,658	1,553				3,105									2,755	4,500
E061105 · Scholarships	207					207									150	200
E061200 · Admin Allocated	13,587										13,587				14,363	12,863
E061298 · Asset Depreciation	5,959								5,959						5,959	5,959
Total E061 · Childcare Centre	371,237	13,114	288,510	3,718	12,000	29,699	3,416	1,234	5,959	0	13,587	0	0	0	372,415	333,590
E062 · Community Resource Centre																
E062020 · Resource Centre Mtce	49,692 R		13,407	12,464	500	10,350	9,315	3,656							52,724	54,000
E062298 · Asset Depreciation	20,197								20,197						20,197	20,197
Total E062 · Community Resource Centre	69,889	0	13,407	12,464	500	10,350	9,315	3,656	20,197	0	0	0	0	0	72,920	74,197
E063 · Other Education & Welfare																
E063005 · Playgroup Grant Expenditure	0														0	0
E063020 · Playgroup Shed Mtce	257 R		104	96				58							198	255
Total E063 · Other Education & Welfare	257	0	104	96	0	0	0	58	0	0	0	0	0	0	198	255
E06 · TOTAL EDUCATION & WELFARE.	609,536	17,288	421,831	16,278	12,500	74,728	12,731	5,278	28,906	0	19,997	0	0	0	599,212	579,460

DETAILED EXPENDITURE

	Annual Budget 2024 -2025	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 2023 - 2024	Annual Budget 2023 -2024
E071 · Inspection & Admin																
E071010 · Group/Regional Scheme Costs	4,000					4,000									3,420	6,000
E071015 · Other Control Expenses	5,518					5,518									0	500
E071030 · Analytical Expenses	569					569									463	550
E071200 · Other Governance Allocated	6,589										6,589				6,081	5,644
Total E071 · Inspection & Admin	16,676	0	0	0	0	10,087	0	0	0	0	6,589	0	0	0	9,963	12,714
E072 · Pest Control																
E072005 · Mosquito Control	5,687 W		1,553	1,443	621	2,070									2,504	5,710
Total E072 · Pest Control	5,687	0	1,553	1,443	621	2,070	0	0	0	0	0	0	0	0	2,504	5,710
E073 · Other Health																
E073200 · Other Governance Allocated	4,727										4,727				3,858	3,807
E073298 · Asset Depreciation	13,111								13,111						13,110	13,111
E073410 · Ambulance Hall Maintenance	518					518									184	500
E073415 · Medical Services	12,000					12,000									5,109	9,040
Total E073 · Other Health	30,356	0	0	0	0	12,518	0	0	13,111	0	4,727	0	0	0	22,262	26,458
E07 · TOTAL HEALTH.	52,718	0	1,553	1,443	621	24,674	0	0	13,111	0	11,316	0	0	0	34,729	44,882
E091 · Community Housing																
E091010 · Maintenance JV Units	27,001 R		800	744	200	8,280	13,662	3,315							41,665	43,623
E091015 · Maintenance Wandoo Court Units	34,718 R		3,500	3,254	200	22,588	4,140	1,037							16,215	14,920
E091025 · Community Housing Project	10,350					10,350									0	10,000
E091200 · Administration Allocated	14,517										14,517				15,262	13,939
E091298 · Depreciation	5,190								5,190						5,190	5,190
E091299 · Equity Adjustment Joint Venture	0														(3,460)	
Total E091 · Community Housing	91,775	0	4,300	3,997	400	41,218	17,802	4,352	5,190	0	14,517	0	0	0	74,870	87,672
E092 · Other Housing																
E092010 · Aged Homes Mfce - Single Units	25,001 R		4,347	4,041	1,000	5,279	9,315	1,020							25,451	24,608
E092011 · Aged Homes Mfce - New Street	10,502 R		1,035	962	1,000	2,070	3,623	1,812							9,626	9,296
E092012 · Aged Homes Mfce - Jamtree Lane	30,977 R		3,000	2,789	1,000	12,420	9,315	2,453							24,177	33,730
E092014 · 12 Growse Street - NEW	17,789 R		3,000	2,789	1,000	7,000	4,000								0	
E092013 · NRAS Fees - Jamtree Lane	2,898					2,898									0	2,800
E092015 · Other Governance Allocated	15,087										15,087				15,790	14,422
E092298 · Asset Depreciation	21,147								21,147						21,147	21,147
Total E092 · Other Housing	123,401	0	11,382	10,581	4,000	29,667	26,253	5,285	21,147	0	15,087	0	0	0	96,191	106,003
E093 · Staff Housing																
E093100 · Admin - Munthoola Rd	16,166 R		311	289	100	11,123	3,105	1,240							6,174	8,572
E093110 · Admin - Richardson St	10,331 R		311	289	100	5,500	3,105	1,027							12,510	8,062
E093115 · Works - Fry St	10,949 R		311	289	100	5,500	3,933	817							15,098	8,772
E093120 · Works - Richardson St	8,691 R		311	289	100	3,623	3,519	851							9,658	8,772
E093125 · Recreation House	5,967 R		311	289	100	3,623	1,035	610							2,558	5,922
E093200 · Administration Allocation	10,716										10,716				10,780	9,846
E093298 · Asset Depreciation	53,683								53,683						19,014	18,683
E093299 · LESS HOUSING ALLOCATED	(32,747)											(32,747)			(35,606)	(31,640)
Total E093 · Staff Housing	83,756	0	1,553	1,443	500	29,368	14,697	4,544	53,683	0	10,716	(32,747)	0	0	40,186	36,989
E09 · TOTAL HOUSING	298,933	0	17,235	16,021	4,900	100,252	58,752	14,181	80,020	0	40,320	(32,747)	0	0	211,248	230,644

DETAILED EXPENDITURE

	Annual Budget 2024 -2025	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 2023 - 2024	Annual Budget 2023 -2024
E101 · Sanitation																
E101005 · Domestic Refuse Collection	48,407					48,407									48,471	46,770
E101006 · Domestic Recycling Collection	19,639					19,639									16,119	18,975
E101010 · Commercial Refuse Collection	32,294					32,294									28,252	31,202
E101011 · Commercial Recycling Collection	5,726					5,726									5,593	5,532
E101015 · Street Refuse Collection	30,190 R		12,000	11,155	6,000	1,035									30,023	33,990
E101020 · Refuse Site Maintenance	101,499 R		46,500	43,226	3,000	8,500		273							103,463	93,431
E101025 · Recycling Expenses	19,836 R		259	241	500	18,837									17,018	18,798
E101030 · Advertising	518					518									0	500
E101200 · Other Governance Allocated	10,723										10,723				9,708	8,867
E101298 · Asset Depreciation	5,109								5,109						5,108	5,109
Total E101 · Sanitation	273,941	0	58,759	54,622	9,500	134,955	0	273	5,109	0	10,723	0	0	0	263,756	263,174
E105 · Other																
E105120 · Cemetery Operating Expenses	21,283 W		6,107	5,677	3,000	6,500									19,584	15,132
E105125 · Public Conveniences	45,685 R		18,000	16,733	1,000	8,591	828	533							45,684	49,153
E105135 · Drum Muster	0														0	2,000
E105200 · Other Governance Allocated	15,461										15,461				5,604	13,085
E105298 · Asset Depreciation	4,800								4,800						4,800	4,800
Total E105 · Other	87,229	0	24,107	22,409	4,000	15,091	828	533	4,800	0	15,461	0	0	0	75,671	84,171
E106 · Protection of Environment																
E106110 · NRM Officer	5,175					5,175									5,000	5,000
E106160 · Feral Pig Declared Species Fund	0														13,514	16,000
E106165 · Stage 2 River Rehabilitation	13,083 W		5,096	4,737	3,250										0	
E106200 · Other Governance Allocated	4,106										4,106				3,126	2,855
Total E106 · Protection of Environment	22,364	0	5,096	4,737	3,250	5,175	0	0	0	0	4,106	0	0	0	21,640	23,855
E10 · TOTAL COMMUNITY AMENITIES.	383,534	0	87,961	81,769	16,750	155,221	828	806	9,909	0	30,290	0	0	0	361,068	371,200

DETAILED EXPENDITURE

	Annual Budget 2024 -2025	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 2023 - 2024	Annual Budget 2023 -2024
E111 · Public Halls & Civic Centres																
E111005 ·Williams Hall Mtce	46,152 R		10,500	9,761		18,360	1,553	5,978							47,467	35,750
E111010 ·Other Hall Mtce	12,959 R		932	866	1,000	8,000		2,162							13,097	134,757
E111200 ·Other Governance Allocated	18,695										18,695				39,385	15,720
E111298 ·Asset Depreciation	56,377								56,377						21,377	21,377
Total E111 · Public Halls & Civic Centres	134,183	0	11,432	10,627	1,000	26,360	1,553	8,140	56,377	0	18,695	0	0	0	121,327	207,604
E112 ·Swimming Pool																
E112110 ·Pool Contract Wages	70,380					70,380									65,000	68,000
E112120 ·Pool Mtce Other	36,147 R		2,070	1,924	500	8,280	18,630	4,743							37,560	34,697
E112135 ·Coffee Machine	0														0	807
E112200 ·Other Governance Allocated	15,560										15,560				14,327	12,396
E112298 ·Asset Depreciation	21,700								21,700						21,701	21,700
Total E112 ·Swimming Pool	143,787	0	2,070	1,924	500	78,660	18,630	4,743	21,700	0	15,560	0	0	0	138,587	137,600
E113 ·Other Recreation																
E113005 ·Parks & Reserves Mtce	179,187 R		64,000	59,494	12,000	31,050	12,420	223							195,201	187,665
E113010 ·Pavilion & Surrounds Mtce	76,333 R		24,000	22,310	3,000	22,770	1,553	2,700							71,412	89,319
E113015 ·Recreation Ground Mtce	82,004 R		15,525	14,432	11,500	20,700	16,560	3,287							81,724	75,250
E113020 ·Sporting Clubs & Amenities	34,618 R		7,350	6,833	7,500	2,588	3,623	6,725							34,041	39,133
E113021 ·Rail Trail (Narrogin to Williams)	5,000					5,000									0	
E113025 ·Trotting Track & Stables Mtce	9,666 W		2,070	1,924	1,700	1,035	1,035	1,902							4,044	8,013
E113030 ·Oval Dam Mtce/Treated WWS	10,931 W		518	481	100	7,245	2,588								6,422	11,408
E113047 ·Interest Loan 72 -Bowling Club	6,277								6,277						6,064	6,065
E113057 ·Contribution to Bowling Club	20,000											20,000			23,000	20,000
E113057 ·Contribution to Golf Club	0														0	0
E113065 ·Loss on Disposal of Assets	0														0	0
E113070 ·Pavilion Bar	990 R		104	96		518		273							688	949
E113200 ·Other Governance Allocated	21,063										21,063				17,211	18,830
E113298 ·Asset Depreciation	66,536								66,536						66,760	66,536
E113299 ·Infra. Asset Depreciation	241,556								241,556						141,649	141,556
Total E113 ·Other Recreation	754,162	0	113,566	105,571	35,800	90,905	37,778	15,110	308,092	6,277	21,063	0	20,000	0	648,215	664,723
E114 ·Library																
E114005 ·Salaries	41,670					41,670									40,262	40,261
E114015 ·Library Operating Costs	16,073					16,000		73							13,993	22,000
E114020 ·Furniture & Equipment	4,500					4,500									1,365	500
E114200 ·Other Governance Allocated	6,364										6,364				13,572	5,119
E114298 ·Asset Depreciation	0														0	0
Total E114 ·Library	68,607	0	0	0	0	62,170	0	73	0	0	6,364	0	0	0	69,192	67,880
E116 ·Other Culture																
E116005 ·Art & Craft Centre Mtce	27,508 R		9,315	8,659	1,000	5,175	2,277	1,081							27,315	27,560
E116008 ·Mens Shed	1,000					1,000									898	
E116009 ·Interest Loan 71 - Mens Shed	412									412					178	398
E116010 ·Local Art Acquisition	0														0	100
E116015 ·Cost of History Books Sold	52					52									146	50
E116298 ·Asset Depreciation	9,911								9,911						9,911	9,911
Total E116 ·Other Culture	38,882	0	9,315	8,659	1,000	6,227	2,277	1,081	9,911	412	0	0	0	0	38,448	38,019
E11 ·TOTAL RECREATION & CULTURE.	1,139,622	0	136,383	126,781	38,300	264,322	60,237	29,147	396,080	6,689	61,683	0	20,000	0	1,015,769	1,115,825

DETAILED EXPENDITURE

	Annual Budget 2024 -2025	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 2023 - 2024	Annual Budget 2023 - 2024
E122 · Roads & Streets																
E122020 · Townscape	5,129 R		2,070	1,924	100	1,035									4,983	5,647
E122017 · Bridge Inspection & Maintenance	73,618 W		10,000	31,958	21,310	10,350									384	11,087
E122025 · Council Mtce - Rural	825,716 W		217,105	222,319	228,168	158,123									733,032	727,481
E122026 · Council Mtce - Project Works	0 W														0	0
E122030 · Council Mtce - Townsite	47,434 W		16,000	14,874	9,315	7,245									38,146	40,880
E122032 · Secondary Freight Project	0														0	0
E122035 · Drainage Mtce	40,226 W		11,000	10,226	7,500	11,500									35,516	20,083
E122037 · ROMAN Road Management System	7,763					7,763									7,491	7,500
E122040 · Depot Operating Costs	44,252 W		15,000	13,944	1,143	8,798	3,623	1,745							34,623	39,980
E122042 · Insurance (Bridges)	28,052							28,052							21,421	21,000
E122045 · Footpath Maintenance	12,017 R		2,500	2,324	1,500	5,693									7,754	18,740
E122050 · Lighting of Streets	33,120						33,120								30,431	32,000
E122055 · Street Trees	31,902 R		8,500	7,902	3,500	12,000									36,880	25,160
E122060 · Traffic Signs	14,789 W		3,000	2,789	2,000	7,000									10,094	11,560
E122072 · Interest Plant Loan	0														0	0
E122080 · Loss on Sale of Assets	0														1,809	9,782
E122085 · Telephone & Facsimile	2,277					2,277									1,350	2,200
E122090 · Advertising	518					518									0	500
E122095 · Printing & Stationery	104					104									46	100
E122298 · Asset Depreciation	44,186								44,186						59,231	44,186
E122299 · Infra. Asset Depreciation	1,424,469								1,424,469						1,354,469	1,354,469
Total E122 · Roads & Streets	2,635,568	0	285,175	308,259	274,536	232,404	36,743	29,797	1,468,655	0	0	0	0	0	2,377,662	2,372,353
E124 · Traffic Control																
E124005 · Licensing Operating Costs	1,553					1,553									1,529	500
E124200 · Other Governance Allocated	54,535										54,535				20,616	47,967
E124 · Traffic Control - Other	56,087	0	0	0	0	1,553	0	0	0	0	54,535	0	0	0	22,145	48,467
E12 · TOTAL TRANSPORT.	2,691,655	0	285,175	308,259	274,536	233,956	36,743	29,797	1,468,655	0	54,535	0	0	0	2,399,807	2,420,820

DETAILED EXPENDITURE

	Annual Budget 2024 -2025	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 2023 - 2024	Annual Budget 2023 -2024
E131015 · Rural Services																
E131025 · Noxious Weed Control	1,851	W	700	651		500									439	1,118
E131030 · Vermin Control	1,275	W	500	465		311									0	711
Total E131015 · Rural Services	3,126		0	1,200	1,116	0	811	0	0	0	0	0	0	0	439	1,829
E132 · Tourism/Area Promotion																
E132005 · Area Promotion	12,884	R	518	481	500	11,385									14,786	7,157
E132015 · Gateway Expo Promo. & Advert.	3,999	R	518	481	500	2,500									3,751	2,157
E132030 · Community Chest Funding	8,226	R	518	481	500	6,728									5,540	7,657
E132200 · Other Governance Allocated	12,215										12,215				52,517	9,487
Total E132 · Tourism/Area Promotion	37,323		0	1,553	1,443	1,500	20,613	0	0	0	12,215	0	0	0	76,594	26,457
E133 · Building Control																
E133005 · Scheme Expenses	2,000					2,000									1,665	4,000
E133020 · Private Pool Inspections	5,000					5,000									0	
E133015 · Advertising	207					207									0	200
E133200 · Other Governance Allocated	34,479										34,479				10,387	30,051
Total E133 · Building Control	41,686		0	0	0	7,207	0	0	0	0	34,479	0	0	0	12,052	34,251
E134 · Saleyards																
E134005 · Stud Pavilion Mtce	6,928	R	2,070	1,924	621	1,553		760							7,268	6,932
E134298 · Asset Depreciation	3,353								3,353						3,353	3,353
Total E134 · Saleyards	10,281		0	2,070	1,924	621	1,553	0	760	3,353	0	0	0	0	10,621	10,285
E135 · Other																
E135005 · Water Supply	90,591	W	518	481		4,140	82,800	2,652							45,908	85,068
E135008 · Community Water Supply	0														0	0
E135130 · Industrial Shed - Marjadin Way	6,062	R	414	385	52	3,105		2,106							7,617	9,557
E135135 · Interest Loan 66	0														181	0
E135136 · Interest Loan 70	2,546								2,546						1,896	3,636
E135150 · COVID-19 Stimulus Relief	0														0	0
E135298 · Asset Depreciation	4,846									4,846					4,846	4,846
E135200 · Other Governance Allocated	42,006										42,006				32,901	35,458
Total E135 · Other	146,051		0	932	866	52	7,245	82,800	4,758	4,846	2,546	42,006	0	0	93,349	138,565
E13 · TOTAL ECONOMIC SERVICES.	238,467		0	5,754	5,349	2,173	37,428	82,800	5,518	8,199	2,546	88,701	0	0	193,054	211,386

DETAILED EXPENDITURE

	Annual Budget 2024 -2025	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 2023 - 2024	Annual Budget 2023 -2024
E141 - Private Works																
E141005 - Other Private Works	19,626	W	5,175	4,811	5,500	4,140									15,667	19,167
E141200 - Other Governance Allocated	10,631										10,631				38,821	8,054
Total E141 - Private Works	30,257		0	5,175	4,811	5,500	4,140	0	0	0	10,631	0	0	0	54,488	27,221
E142 - Administration																
E142010 - Admin Salaries & Wages	672,220	A	672,220												550,913	519,878
E142015 - Admin Superannuation	97,007	A	97,007												71,309	69,190
E142020 - Admin Insurance	38,519	I	26,797					11,722							32,024	24,250
E142025 - Staff Training	26,000		14,000			12,000									8,965	10,115
E142030 - Travel, Accom, Conf Expenses	6,500		2,000			4,500									5,137	2,000
E142033 - Admin Pre Employment Expenses	2,915		2,915												486	0
E142035 - Staff Uniforms	3,000		3,000												2,866	2,000
E142040 - Fringe Benefits Tax	19,148		19,148												10,618	18,500
E142045 - Office Mtce	25,708	R	5,500	5,113	1,500	10,697	2,898								24,499	32,650
E142050 - Office Gardens	9,876	R	3,000	2,789	1,500	207	2,381								8,766	4,773
E142055 - Office Stationery	2,500					2,500									2,467	3,300
E142060 - Telephone & Facsimile	4,140					4,140									3,617	4,000
E142065 - Advertising	1,105					1,105									1,327	3,000
E142070 - Office Equipment	14,140					14,140									17,556	4,000
E142075 - Computer Operating Expenses	99,723					99,723									84,453	82,000
E142080 - Vehicle Expenses	7,763					7,763									5,454	7,500
E142083 - Admin Housing Expenses	8,280											8,280			59,165	8,000
E142085 - Consultancy Expenses	13,008					13,008									12,455	14,500
E142100 - Interest Loan 68 - IT Equip	0														0	0
E142297 - Loss Disposal of Asset	0														0	0
E142298 - Depreciation	19,549							19,549							19,549	19,549
E142299 - LESS ADMIN ALLOCATED PROGRAMS	(1,071,100)										(1,071,100)				(907,859)	(829,205)
Total E142 - Administration	0		67,859	777,727	7,902	3,000	169,783	5,279	11,722	19,549	0	(1,071,100)	8,280	0	13,766	0
E143 - Works Overheads																
E143005 - Superannuation on Workmen	143,202	O	143,202												127,083	120,000
E143010 - Sick & Holiday Pay	125,949	O	125,949												147,666	145,000
E143011 - Long Service Leave	6,758	O	6,758												24,629	16,000
E143013 - Works Programming	35,854	O	35,854												50,084	38,000
E143015 - Insurance on Works	71,301	I	45,379					25,923							66,337	52,877
E143020 - Protective Clothing	25,200		22,200			3,000									7,725	5,000
E143025 - Travel & Conference Expenses	1,553		1,553												4,405	1,500
E143030 - Staff Training Expenses	37,550	O	24,000	13,550											27,278	8,000
E143032 - Staff Housing	24,467											24,467			21,876	23,640
E143035 - Industry Allowance	26,766	O	26,766												23,542	25,343
E143040 - Housing Allowance	29,842	O	29,842												30,039	29,860
E143041 - Vehicle Allowance	2,870	O	2,870												2,959	2,800
E143042 - Telephone Allowance	260	O	260												261	290
E143043 - Tool Allowance	1,131	O	1,131												1,139	1,150
E143044 - Leading Hand Allowance	4,295	O	4,295												1,444	1,500
E143045 - Occupational Health & Safety	13,586	O	3,753			9,833									12,759	11,500
E143055 - Works FBT	10,557		10,557												12,472	10,200
E143060 - RAMM Maintenance	7,000					7,000									0	0
E143200 - Other Governance Allocated	313,410										313,410				8,818	252,447
E143299 - LESS PWOH ALLOCATED-PROJECTS	(881,550)			(881,550)											(776,200)	(745,107)
Total E143 - Works Overheads	0		103,688	394,230	(881,550)	0	19,833	0	25,923	0	0	313,410	24,467	0	(205,684)	0

DETAILED EXPENDITURE

	Annual Budget 2024 -2025	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 2023 - 2024	Annual Budget 2023 -2024
E144 · Plant Operating Costs																
E144005 · Fuels & Oils	173,880					173,880									163,134	168,000
E144010 · Tyres & Tubes	25,875					25,875									22,252	10,000
E144015 · Parts & Repairs	100,395					100,395									95,983	95,000
E144020 · Repair Wages	99,770 W		70,000	19,770	10,000										99,038	126,398
E144022 · Cleaning Plant	6,359 W		2,000	1,859	2,500										5,249	0
E144025 · Insurance & Licences	29,403					7,245		22,158							26,397	24,018
E144030 · Sundry Tools	15,000					15,000									7,845	8,000
E144298 · Asset Depreciation	141,767								141,767						147,619	141,767
E144200 · Other Governance Allocated	52,041										52,041				276,393	39,768
E144299 · LESS POC ALLOCATED-PROJECTS	(644,490)				(644,490)										(617,326)	(589,692)
Total E144 · Plant Operating Costs	0	0	72,000	21,629	(631,990)	322,395	0	22,158	141,767	0	52,041	0	0	0	226,584	23,259
E146 · Salaries Control																
E146010 · Gross Total Salaries and Wages	(2,758,080)		(2,758,080)												2,015,851	1,868,069
E146200 · LESS SALS/WAGES ALLOCATED	2,758,080		2,758,080												(2,015,851)	(1,868,069)
E146250 · Workers Comp Payments	2,070 W		2,070												0	2,000
E146300 · Paid Parental Leave	2,070 R		2,070												0	2,000
Total E146 · Salaries Control	4,140	0	4,140	0	0	0	0	0	0	0	0	0	0	0	0	4,000
E147 · Town Planning Schemes																
E147100 · Settlement Fees	0														0	0
E147105 · Scheme Expenses	14,420					14,420									13,566	12,000
E147110 · Advertising	1,000					1,000									0	500
E147115 · Printing & Stationery	0					0									0	0
E147118 · Quindanning Townsite Develop.	0					0									0	0
E147120 · Industrial Land Subdivision	10,000					10,000									0	0
E147125 · Interest Loan 65	9,200								9,200						8,947	9,090
E147200 · Other Governance Allocated	37,107										37,107				43,541	35,973
Total E147 · Town Planning Schemes	71,727	0	0	0	0	25,420	0	0	0	9,200	37,107	0	0	0	66,054	57,563
E14 · TOTAL OTHER PROPERTY & SERVICES.	106,124	171,547	1,253,272	(847,209)	(623,490)	541,570	5,279	59,803	161,316	9,200	(657,912)	32,747	0	0	155,208	112,043
TOTAL EXPENSE	6,302,244	190,905	2,222,652	(278,769)	(264,754)	1,756,088	262,119	195,191	2,193,426	18,435	(18,050)	0	25,000	0	5,542,462	5,726,105

DETAILED EXPENDITURE

	Annual Budget 2024 -2025	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 2023 - 2024	Annual Budget 2023 -2024
CAPITAL PROJECTS																
LAND & BUILDING																
E168217 · Archive Room C/Fwd 2022/23	0														0	30,000
Staff Housing Upgrade (Various)	0														13,445	15,000
Single Person Units Carport C/Fwd 2022/23	0														0	20,000
E168009 · Childcare Centre Foyer C/Fwd 2022/23	0														34,390	42,000
Ram Shed Lighting Upgrade	0														0	10,000
8 Fry Street - Ensuite Renovation	20,000					20,000										20,000
18 Richardson Street - Bathroom Renovation	25,000					25,000										25,000
18 Richardson Street - kitchen& laundry renovation, ne	70,000					70,000										
Arts & Crafts Building - Painting & Floorcovering															0	17,000
Arts & Crafts Building - Fencing															19,024	16,500
Administration Building Painting															0	17,000
Ablution-Quindanning Hall & nature park playground (250,000					250,000										
Skate Park Improvement - Limestone Wall	12,000					12,000										
Record Keeping System	0															
Tarwonga Water Tank & Pump	19,155					19,155										
Quindanning Water Tank & Pump	46,155					46,155										
Multi Use Indoor Netball/Basketball Court with Female																
Changerooms	2,020,000					2,020,000										
Community Energy Upgrade	191,871					191,871										
2A Wandoo Court - Upgrade	16,000					16,000										
Marjadin Way Development						15,000										
New Dwelling - Growse Street - WACHS	0														478,345	600,000
0.00	2,685,181		0	0	0	2,685,181	0	0	0	0	0	0	0	0	545,204	812,500
FURNITURE & EQUIPMENT																
Uninterrupted Power Supply (UPS) for Server	9,500					9,500									0	0
Audio Recording-Council meetings	0															
Laptop computers x 3	0															
General ICT Hardware	0															
	9,500		0	0	0	9,500	0	0	0	0	0	0	0	0		
PLANT & EQUIPMENT																
Ride-on Mower C/Fwd 2022/23	0														0	85,000
Side-by-side Utility Vehicle C/Fwd 2022/23	0														0	25,000
Utility 4x4 Dual Cab	0														0	53,000
Vibrating Roller	0														0	195,000
Water Truck	304,250					304,250									0	250,000
Minor Plant	10,000					10,000										10,000
Fast attack fire vehicle (CF 23/24)	0														5,989	50,000
Mazda CX5 SUV (or similar)- new EMCS	43,500					43,500										
Volvo EC210BLC Excavator-replacement	250,000					250,000										
Roller replacement																
Fast Fill Trailer-Narrakine	10,553					10,553										
Fast Fill Trailer-Boraning	10,553					10,553										
Fast Fill Trailer-Glenfield	12,360					12,360										
Road Counters x 3	15,000					15,000										
0.00	656,216		0	0	0	656,216	0	0	0	0	0	0	0	0	5,989	668,000

DETAILED EXPENDITURE

ROAD ASSETS

	Annual Budget 2024 -2025	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 2023 - 2024	Annual Budget 2023 -2024
E168165 · Project Grant - Quindanning Darkan Rd															434,335	90,870
Road Project Grant - Quindanning Darkan Road	374,910 W		55,000	60,500	53,499	125,250							80,661		438,728	278,267
Road Project Grant - Congelin Narrogin Road	191,367 W		41,500	45,650	36,483	45,312							22,422		330,257	167,971
RTR Glenfield Road- reseal 5.37km	129,275 W		20,000	22,000	19,500	67,775										
RTR Dardadine Road C/Fwd 2022/23	85,000												85,000			94,067
RTR Dardadine Road	131,222 W		3,800	4,079	33,710	89,633									191,510	131,222
RTR Clayton Road	66,837 W		2,500	2,750	1,890	57,750							1,947		156,348	64,890
WSFN -Williams-Darkan Road	294,867 W		50,645	55,710	47,224	89,515							51,773			
E168141 · RTR - York Williams Rd	0														74,444	
E168178 · LRCI - York Williams Rd	0														699,867	
Brooking St-culvert replacement (LRCI grant)	320,000 W		54,962	60,458	51,250	97,144							56,186			
Brooking Street- rebuild & seal	120,000 W		20,611	22,672	19,219	36,428							21,070			
Council - Munday's Road	0 W														88,579	56,340
Council - Hurley Road	0 W														68,429	69,600
Council - Cemetery Road	0 W															31,515
Council - Sattler Road	0 W															49,000
Council - Chapman Road	0 W															26,000
Council - Culbin Boraning Road	0 W															69,000
Council - Medlen Road	17,532 W					17,532										57,750
Reseal (Hotmix) around Town Hall	37,482					37,482										
Bridge Works - 884	94,960					94,960									13,195	
Marjadin Way/Narrogin Road Intersection Upgrade	0															
E168184 · Rosselloty St - Footpath	0														27,134	
E168187 · Sattler Road - Culverts	0														48,227	
Council - Narrakine Road	0															34,800
E168176 · WABN - Footpaths	0														99,878	
E168188 · Chapman Road - Culverts	0														25,322	
Footpath - Albany Highway (Woolshed - Pharmacy)	0															60,000
	17531.51															
	1,863,452		249,018	273,819	262,775	758,780	0	0	0	0	0	0	319,059	0	2,696,252	1,281,293
PARKS AND RESERVES																
24 Hour Stopping Place -	0															25,000
(Dump Point, Sewer Connection & Entrance)																
Skate Park Improvement	0 W															25,000
Tourism Information Bay (LCRI grant)	50,000												50,000		3,118	45,000
E168310 · Recreation Facilities Upgrade															24,034	
E168312 · Bowling Club Improvements															4,545	
E168315 · Sewer Pump Station															21,108	
E168323 · Town Hall Park															11,016	
E168367 · Brooking St Townscape															12,457	
E168368 · Footpath Albany Highway															1,650	
Albany Highway - between The Woolshed and Pharma	90,000 W		4,500	4,950	1,978	572							78,000			15,000
	0.00															
	140,000		4,500	4,950	1,978	572	0	0	0	0	0	0	128,000	0	77,929	110,000
TOTAL CAPITAL EXPENDITURE	5,354,349		253,518	278,769	264,753	4,110,249	0	0	0	0	0	0	447,059	0	3,325,374	2,871,793