



SHIRE OF WILLIAMS COUNCIL AGENDA

**SPECIAL COUNCIL MEETING
WEDNESDAY 30 JULY 2025,
4PM**

SHIRE COUNCIL CHAMBERS
9 BROOKING STREET
WILLIAMS WA 6391



NOTICE OF SPECIAL COUNCIL MEETING

Dear Elected Member and Community Members,

Please be advised that a Special Meeting of Council for the Shire of Williams will be held on Wednesday 30 July 2025, in the Shire of Williams Council Chambers, 9 Brooking Street, Williams, commencing at 4.00pm.

The purpose of the meeting is,

1. Consideration and adoption of 2025-26 annual budget.
2. Adoption of the preferred site for the location of the proposed Indoor Court Facility.

A blue ink signature of Peter Stubbs.

Peter Stubbs

Chief Executive Officer

DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Williams for any act, omission or statement or intimation occurring during Council or Committee meetings. The Shire of Williams disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or Committee meetings. Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or Committee meeting does so at that person's or legal entity's own risk.

In particular and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or intimation of approval made by a member or officer of the Shire of Williams during the course of any meeting is not intended to be and is not to be taken as notice of approval from the Shire of Williams. The Shire of Williams warns that anyone who has any application lodged with the Shire of Williams must obtain and should only rely on written confirmation of the outcome of the application, and any conditions attaching to the decision made by the Shire of Williams in respect of the application.

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1. DECLARATION OF OPENING AND ANNOUNCEMENTS

The Presiding Member, President Logie, will declare the Council meeting open at 4.00 pm.

2. RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE

Elected Members

Cr Jarrad Logie	President
Cr Natalie Major	Deputy President
Cr Christine Cowcher	
Cr Simon Harding	
Cr John Macnamara	
Cr Bernie Panizza	
Cr Tracey Price	

Staff

Peter Stubbs	Chief Executive Officer
Gemma Boyce	Executive Manager for Corporate Services
Britt Logie	Community Development Officer

Visitors

Apologies – Nil
Leave of Absence – Nil

3. REPORTS

3.1 CHIEF EXECUTIVE OFFICERS REPORT

3.1.1 2025-26 BUDGET CONSIDERATION & ADOPTION

File Reference	4.23.10
Statutory Reference	Local Government Act 1996, Section 6.2 Local Government (Financial Management) Regulations 1996
Authors	Peter Stubbs, Chief Executive Officer Gemma Boyce, Executive Manager of Corporate Services Cassie Barker, Senior Finance Officer
Date	25 July 2025
Disclosure of Interest	The Authors declare Financial Interests, given they are beneficiaries of staff related budget costs.
Attachments	

Background & Comment

The draft 2025/26 budget has been compiled based on the principles contained in the,

- Strategic Community Plan 2022-2032
- Long Term Financial 2024-2039
- Corporate Business Plan 2021-2025

and line with the elected member Forum considerations and the budget workshop with Councillors on 23 July 2025.

The draft 2025/26 Budget includes information required by the *Local Government Act 1995*, *Local Government (Financial Management) Regulations 1996* and the Australian Accounting Standards. The following considerations have been given in developing the draft 2025/26 Budget.

- Long term forecast for road upgrades and plant replacement.
- Consumer price index rises of between 3.4 to 3.6%.
- The mandatory increase in superannuation from 11.5% to 12.0%.
- That community and Council assets and service are maintained.
- That Council meets the increasing compliance costs for Local Governments.

The 2025-26 draft budget has an opening surplus of \$1,153,995 (unaudited), consisting of:

- Financial Assistance Grants (FAGS) for the 2025-26 of \$466,031 paid to the Shire 28 June 2025. The FAGS grants are typically paid in late June each year. The FAGS grant pool for Western Australia declined by around \$120m from 2024-25 and therefore this decline has been shared across the Local Government sector. The Shire of Williams allocation is \$276,782 less than 2024-25.
- Residual funds from unspent Capital projects in the 2024-25 year.

Notwithstanding, inflation and CPI indicators the Shire of Williams Operating costs for 2025-26 are forecast to be 6% above the previous year, and the draft budget accommodates this. This takes into account costs advised by key suppliers of contracts and services to the Shire and district.

The budget includes a number of significant capital projects for the district, including

1. Hynes Court residential subdivision with a supporting grant of \$1.6m is confirmed funding from the Australian Government.
2. Construction of the Multi Use Indoor Courts with a supporting grant of \$1.6m and new Shire loan of \$250,000 recognising the intergenerational value of the project.
3. Subject to grant confirmation and lighting upgrade of the recreational facilities, with a Shire contribution of \$137,523.
4. Replacement of the Brooking Street culvert and rebuild of a portion of Brooking Street to Narrogin Road.
5. Completion of the construction and sealing of Quindanning-Darkan Road and Congelin-Narrogin Roads.
6. Subject to grant funding, the construction of a concrete causeway crossing on section of the Quindanning-Darkan Road.
7. Bridge repairs work to bridge 884 Williams-Darkan Road.
8. Feature survey and design work for a future rebuild of the Williams-Darkan Roads (works commenced).
9. Feature survey and design work for a future rebuild of the Marradong Road.
10. Re-sheeting and gravel upgrades to various roads.
11. Road resealing (asset preservation) Glenfield, Clayton, and Cemetery Roads and town intersections.
12. Replacement of one Shire grader, and purchase of two fast attack vehicles to support fire response and mitigation.
13. Replacement of the Shires 20-year-old operating systems with a modern ERP system.
14. Construction of Tourism Information notice board.

Additionally, the Shire is working with Development WA to engage it to develop the 23 hectares of industrial land Lot 9000 Albany Highway to provide opportunity for business investment and growth.

Statutory Environment

Section 6.2 of the Local Government Act 1995 requires that not later than 31 August in each financial year, or such extended time as the Minister allows, each local government is to prepare and adopt, by Absolute Majority, in the form and manner prescribed, a budget for its Municipal Fund for the financial year ending on the next following 30 June.

Divisions 5 and 6 of the Local Government Act 1995 refer to the setting of budgets and the raising of rates and charges. The Local Government (Financial Management) Regulations 1996 details the form and content of the budget. The draft 2025/26 Budget as presented is meets these statutory requirements.

Section 67 of the Waste Avoidance and Resource Recovery Act 2007 enables a local government to impose an annual charge in respect of premises provided with a waste service by the local government.

Strategic Implications

This item links to Councils Strategic Community Plan 2022 to 2032 and Long-Term Financial Plan and is a key driver for resourcing activity to advance most strategic goals.

Financial Implications

The specific financial implications are detailed in the draft budget and budget notes.

Voting Requirements

Absolute Majority

OFFICER'S RECOMMENDATION 1 - MUNICIPAL FUND BUDGET FOR 2025/2026

The Council adopts the Municipal Fund Budget as contained in the Draft Budget attached to this Agenda, for the Shire of Williams for the 2025/26 financial year which includes the following:

- Statement of Comprehensive Income by Nature and Type on page (2)
- Statement of Cash Flows on page (3)
- Statement of Financial Activity on page (4) showing a net result for that year and the amount required to be raised from rates and ex-gratia rates of \$2,502,289.
- Notes to and Forming Part of the Budget on pages (5 to 24)

Voting Requirements

Absolute Majority

OFFICER'S RECOMMENDATION 2 - GENERAL AND MINIMUM RATES, INSTALMENT PAYMENT ARRANGEMENTS

1. Raising Rates

Council pursuant to sections 6.32, 6.33, 6.34 and 6.35 of the Local Government Act 1995 impose the following Gross Rental and Unimproved Value and Minimum Rates.

2. **General Rates***

- | | |
|---------------------------------|---------------------------|
| • Residential (GRV) | 9.748 cents in the dollar |
| • Commercial / Industrial (GRV) | 9.748 cents in the dollar |
| • Rural/Mining (UV) | 0.339 cents in the dollar |

3. **Minimum Rates**

- | | |
|---------------------------------|---------|
| • Residential (GRV) | \$1,050 |
| • Commercial / Industrial (GRV) | \$1,050 |
| • Rural/Mining (UV) | \$1,341 |

4. **Instalments**

Council nominates the following due dates for the payment in full by instalments:

- | | |
|---|-------------------|
| • Full payment and 1st instalment due date | 30 September 2025 |
| • 2nd quarterly instalment due date | 25 November 2025 |
| • 3rd quarterly instalment due date | 20 January 2026 |
| • 4th and final quarterly instalment due date | 17 March 2026 |

5. **Instalment Option Charge**

Pursuant to section 6.45 of the Local Government Act 1995, regulation 67 of the Local Government (Financial Management) Regulations 1996, Council adopts an instalment administration charge where the owner has elected to pay rates (and service charges) through an instalment option of \$12.50 for each instalment after the initial instalment is paid.

6. **Instalment Option Interest Rate**

Pursuant to section 6.45 of the Local Government Act 1995, regulation 68 of the Local Government (Financial Management) Regulations 1996, Council adopts an interest rate of 11% where the owner has elected to pay rates and service charges through an instalment option.

7. **Interest rate on Overdue Rates**

Pursuant to section 6.51 (1) and subject to section 6.51 (4) of the Local Government Act 1995, regulation 70 of the Local Government (Financial Management) Regulations 1996 Council adopts an interest rate of 11% for rates (and service charges) and costs of proceedings to recover such charges that remain unpaid after becoming due and payable.

Voting Requirements

Absolute Majority

OFFICER'S RECOMMENDATION 3 - GENERAL FEES AND CHARGES FOR 2025/2026

Pursuant to section 6.16 of the *Local Government Act 1995*, Council adopts the Fees and Charges included in the draft budget attached to this Agenda and forming part of the 2025/2026 Budget.

Voting Requirements

Absolute Majority

OFFICER'S RECOMMENDATION 4 - MATERIAL VARIANCE REPORTING FOR 2024/2025

In accordance with regulation 34(5) of the Local Government (Financial Management) Regulations 1996, and AASB 1031 Materiality, the level to be used in statements of financial activity in 2024/2025 for reporting material variances shall be 5% or \$5,000, whichever is the greater.

SHIRE OF WILLIAMS
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

LOCAL GOVERNMENT ACT 1995

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The Shire of Williams a Class 4 local government conducts the operations of a local government with the following community 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 2026

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
Revenue		\$	\$	\$
Rates	2(a)	2,502,289	2,369,276	2,368,869
Grants, subsidies and contributions		450,799	952,546	601,094
Fees and charges	14	1,305,067	1,292,568	1,230,062
Interest revenue	9(a)	107,000	137,834	136,000
Other revenue		2,366	69,251	45,175
		4,367,521	4,821,475	4,381,200
Expenses				
Employee costs		(2,376,919)	(2,182,530)	(2,031,747)
Materials and contracts		(1,258,433)	(1,097,853)	(1,212,566)
Utility charges		(310,215)	(298,284)	(262,119)
Depreciation	6	(2,437,849)	(2,437,612)	(2,193,426)
Finance costs	9(b)	(14,256)	(18,163)	(18,435)
Insurance		(186,501)	(186,189)	(195,191)
Other expenditure		(39,354)	(30,509)	(25,000)
		(6,623,527)	(6,251,140)	(5,938,484)
		(2,256,006)	(1,429,665)	(1,557,284)
Capital grants, subsidies and contributions		4,143,138	723,270	3,374,570
Profit on asset disposals	5	30,992	14,672	5,000
		4,174,130	737,942	3,379,570
Net result for the period		1,918,124	(691,723)	1,822,286
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		1,918,124	(691,723)	1,822,286

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 2026

		2025/26	2024/25	2024/25
	Note	Budget	Actual	Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts		\$	\$	\$
Rates		2,502,289	2,370,822	2,364,869
Grants, subsidies and contributions		450,799	1,432,305	605,094
Fees and charges		1,305,067	1,292,568	1,230,062
Interest revenue		107,000	137,834	136,000
Other revenue		2,366	69,251	45,175
		4,367,521	5,302,780	4,381,200
Payments				
Employee costs		(2,376,919)	(2,208,571)	(2,031,747)
Materials and contracts		(1,258,433)	(1,303,326)	(1,213,101)
Utility charges		(310,215)	(298,284)	(262,119)
Finance costs		(14,256)	(14,155)	(18,742)
Insurance paid		(186,501)	(186,189)	(195,191)
Other expenditure		(39,354)	(30,509)	(25,000)
		(4,185,678)	(4,041,034)	(3,745,900)
Net cash provided by operating activities	4	181,843	1,261,746	635,300
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(3,916,137)	(614,842)	(3,350,897)
Payments for construction of infrastructure	5(b)	(2,311,592)	(1,120,912)	(1,985,920)
Capital grants, subsidies and contributions		4,143,138	723,270	3,348,922
Proceeds from sale of property, plant and equipment	5(a)	216,000	62,437	60,000
Proceeds on financial assets at amortised cost - self supporting loans		18,926	18,299	18,299
Proceeds on disposal of financial assets at fair values through other comprehensive income		0	2,663	
Proceeds on other loans and receivables - golf club		5,000	5,000	5,000
Net cash (used in) investing activities		(1,844,665)	(924,084)	(1,904,596)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(80,920)	(90,374)	(90,374)
Proceeds from new borrowings	7(a)	250,000	0	0
Net cash provided by (used in) financing activities		169,080	(90,374)	(90,374)
Net increase (decrease) in cash held		(1,493,742)	247,288	(1,359,670)
Cash at beginning of year		3,535,693	3,260,007	3,308,734
Cash and cash equivalents at the end of the year	4	2,041,951	3,507,295	1,949,064

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 2026

OPERATING ACTIVITIES

Revenue from operating activities

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
		\$	\$	\$
General rates	2(a)(i)	2,113,431	2,070,912	2,074,634
Rates excluding general rates	2(a)	388,858	298,364	294,235
Grants, subsidies and contributions		450,799	952,546	601,094
Fees and charges	14	1,305,067	1,292,568	1,230,062
Interest revenue	9(a)	107,000	137,834	136,000
Other revenue		2,366	69,251	45,175
Profit on asset disposals	5	30,992	14,672	5,000
		4,398,513	4,836,147	4,386,200

Expenditure from operating activities

Employee costs		(2,376,919)	(2,182,530)	(2,031,747)
Materials and contracts		(1,258,433)	(1,097,853)	(1,212,566)
Utility charges		(310,215)	(298,284)	(262,119)
Depreciation	6	(2,437,849)	(2,437,612)	(2,193,426)
Finance costs	9(b)	(14,256)	(18,163)	(18,435)
Insurance		(186,501)	(186,189)	(195,191)
Other expenditure		(39,354)	(30,509)	(25,000)
		(6,623,527)	(6,251,140)	(5,938,484)

Non cash amounts excluded from operating activities

	3(c)	2,406,829	2,408,104	2,189,926
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Amount attributable to operating activities

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		4,143,138	723,270	3,374,570
Proceeds from disposal of property, plant and equipment	5(a)	216,000	62,437	60,000
Proceeds from financial assets at amortised cost - self supporting loans		18,926	18,299	18,299
		0	2,663	
Proceeds on disposal of financial assets at fair values through other comprehensive income				
Proceeds on other loans and receivables [describe]		5,000	5,000	5,000
		4,383,064	811,669	3,457,869

Outflows from investing activities

Payments for property, plant and equipment	5(a)	(3,916,137)	(614,842)	(3,350,897)
Payments for construction of infrastructure	5(b)	(2,311,592)	(1,120,912)	(1,985,920)
		(6,227,729)	(1,735,754)	(5,336,817)

Amount attributable to investing activities

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings	7(a)	250,000	0	0
Transfers from reserve accounts	8(a)	402,394	127,000	305,000
		652,394	127,000	305,000

Outflows from financing activities

Repayment of borrowings	7(a)	(80,920)	(90,374)	(90,374)
Transfers to reserve accounts	8(a)	(62,620)	(195,031)	(129,270)
		(143,540)	(285,405)	(219,644)

Amount attributable to financing activities

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

Amount attributable to operating activities	3	1,153,995	1,244,001	1,155,950
Amount attributable to investing activities		181,815	993,111	637,642
Amount attributable to financing activities		(1,844,665)	(924,084)	(1,878,948)
Amount attributable to financing activities		508,854	(158,405)	85,356
Surplus/(deficit) remaining after the imposition of general rates	3	(0)	1,153,995	(0)

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

SHIRE OF WILLIAMS
FOR THE YEAR ENDED 30 JUNE 2026
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SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

1 BASIS OF PREPARATION

The annual budget of the Shire of Williams which is a Class 4 local government 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 Leases* 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.

2024/25 actual balances

Balances shown in this budget as 2024/25 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*
- *AASB 2024-1 Amendments to Australian Accounting Standards*
 - *Supplier Finance Arrangements: Tier 2 Disclosures*

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 revaluing 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 2025-26 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 2024-4b Amendments to Australian Accounting Standards*
 - *Effective Date of Amendments to AASB 10 and AASB 128* [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*
- *AASB 18 (FP) Presentation and Disclosure in Financial Statements*
 - (Appendix D) [for for-profit entities]
- *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements*
 - (Appendix D) [for not-for-profit and superannuation entities]
- *AASB 2024-2 Amendments to Australian Accounting Standards*
 - *Classification and Measurement of Financial Instruments*
- *AASB 2024-3 Amendments to Australian Accounting Standards*
 - *Standards – Annual Improvements Volume 11*

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

Critical accounting estimates and judgements

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.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Expected credit losses on financial assets
- Assets held for sale
- Impairment losses of non-financial assets
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions

SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2025/26 Budgeted rate revenue	2025/26 Budgeted interim rates	2025/26 Budgeted total revenue	2024/25 Actual total revenue	2024/25 Budget total revenue
				\$	\$	\$	\$	\$	\$
(i) General rates									
GRV Residential	Gross rental valuation	0.09748	379	1,607,632	156,712		156,712	217,222	169,405
GRV Industrial/Commercial	Gross rental valuation	0.09748	44	1,104,682	107,684		107,684	48,342	98,782
UV Rural/Mining	Unimproved valuation	0.00339	358	545,438,000	1,849,035		1,849,035	1,805,348	1,806,447
Total general rates			781	548,150,314	2,113,431	0	2,113,431	2,070,912	2,074,634
		Minimum							
		\$							
(ii) Minimum payment									
GRV Residential	Gross rental valuation	1,050.00	171	870,474	179,550		179,550	126,345	122,640
GRV Industrial/Commercial	Gross rental valuation	1,050.00	17	63,979	17,850		17,850	14,439	14,016
UV Rural/Mining	Unimproved valuation	1,341.00	107	18,252,362	143,487		143,487	112,918	112,918
Total minimum payments			295	19,186,815	340,887	0	340,887	253,702	249,574
Total general rates and minimum payments			1,076	567,337,129	2,454,318	0	2,454,318	2,324,614	2,324,208
(iii) Ex-gratia rates									
Ex-gratia rates					47,971		47,971	44,661	44,661
Total rates					2,502,289	0	2,502,289	2,369,276	2,368,869
Instalment plan charges							11,000	11,775	3,000
Instalment plan interest							5,000	3,365	4,000
Late payment of rate or service charge interest							2,000	644	4,000
							18,000	15,784	11,000

The Shire did not raise specified area rates for the year ended 30th June 2026.

*Rateable Value at time of adopting budget.

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 2025/26 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 payments 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 2026

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	30/09/2025		11.0%	11.0%
Option two				
First instalment				
Second instalment				
Option three				
First instalment	30/09/2025	12.5	11.0%	11.0%
Second instalment	25/11/2025	12.5	11.0%	11.0%
Third instalment	20/01/2026	12.5	11.0%	11.0%
Fourth instalment	17/03/2026	12.5	11.0%	11.0%

SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

The Shire did not raise service charges for the year ended 30th June 2026.

(d) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2026.

SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

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
Non-current assets held for sale

Less: current liabilities

Trade and other payables
Contract liabilities
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	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
4	2,041,950	3,535,693	1,949,064
	24,574	23,926	23,926
	134,727	134,727	88,344
	278,234	278,234	0
	46,005	46,005	25,252
	0	0	935
	0	0	
	2,525,490	4,018,585	2,087,521
	(91,396)	(91,396)	(269,729)
	(764,839)	(764,839)	(48,727)
7	(63,115)	(80,920)	(80,919)
	(240,723)	(240,723)	(281,975)
	(1,160,073)	(1,177,878)	(681,350)
	1,365,417	2,840,707	1,406,171
3(b)	(1,365,421)	(1,686,712)	(1,406,171)
	0	1,153,995	0

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: Depreciation
Movement in current contract liabilities associated with restricted cash
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	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
5	(30,992)	(14,672)	(5,000)
6	2,437,849	2,437,612	2,193,426
	0	(23,926)	
	(28)		1,500
	0	9,090	
	2,406,829	2,408,104	2,189,926

SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

3. NET CURRENT ASSETS

(d) 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.

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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.

Inventory - 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.

CONTRACT ASSETS

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

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	2025/26 Budget	2024/25 Actual	2024/25 Budget
Cash at bank and on hand		\$ 2,041,950	\$ 3,535,693	\$ 1,949,064
Total cash and cash equivalents		2,041,950	3,535,693	1,949,064
Held as				
- Unrestricted cash and cash equivalents		566,107	1,720,074	397,213
- Restricted cash and cash equivalents		1,475,843	1,815,619	1,551,851
	3(a)	2,041,950	3,535,693	1,949,064
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		1,475,843	1,815,619	1,551,851
		1,475,843	1,815,619	1,551,851
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	8	1,407,109	1,746,885	1,503,124
Contract Asset - VROC		68,734	68,734	48,727
		1,475,843	1,815,619	1,551,851
Reconciliation of net cash provided by operating activities to net result				
Net result		1,918,124	(691,723)	1,822,286
Depreciation	6	2,437,849	2,437,612	2,193,426
(Profit)/loss on sale of asset	5	(30,992)	(14,672)	(5,000)
(Increase)/decrease in receivables		0	(47,062)	
(Increase)/decrease in contract assets		0	(153,805)	
(Increase)/decrease in inventories		0	(20,782)	
Increase/(decrease) in payables		0	(174,562)	(842)
Increase/(decrease) in contract liabilities		0	682,172	
Increase/(decrease) in unspent capital grants		0	0	(25,648)
Increase/(decrease) in employee provisions		0	(32,162)	
Capital grants, subsidies and contributions		(4,143,138)	(723,270)	(3,348,922)
Net cash from operating activities		181,843	1,261,746	635,300

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 2026

5. PROPERTY, PLANT AND EQUIPMENT

	2025/26 Budget				2024/25 Actual				2024/25 Budget			
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit
(a) Property, Plant and Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Buildings - non-specialised	82,823				62,249				146,000	0	0	0
Buildings - specialised	3,088,894				51,400				2,539,181	0	0	0
Furniture and equipment	106,420				8,322				9,500	0	0	0
Plant and equipment	638,000	(185,008)	216,000	30,992	479,718	(47,765)	62,437	14,672	656,216	(55,000)	60,000	5,000
Work in progress					13,152							
Total	3,916,137	(185,008)	216,000	30,992	614,842	(47,765)	62,437	14,672	3,350,897	(55,000)	60,000	5,000
(b) Infrastructure												
Infrastructure - roads	1,508,460				957,000				1,430,960	0	0	0
Infrastructure - footpaths					66,788				90,000	0	0	0
Infrastructure - drainage	703,132				45,648				320,000	0	0	0
Infrastructure - water supply	50,000				10,200				94,960	0	0	0
Infrastructure - parks and ovals	50,000								50,000	0	0	0
Work in progress					41,276							
Total	2,311,592	0	0	0	1,120,912	0	0	0	1,985,920	0	0	0
Total	6,227,729	(185,008)	216,000	30,992	1,735,754	(47,765)	62,437	14,672	5,336,817	(55,000)	60,000	5,000

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.

SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

6. DEPRECIATION

By Class

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

By Program

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

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
63,474	63,276	38,189
247,565	246,793	175,353
6,206	6,198	6,501
270,013	233,103	239,680
1,099,979	1,292,738	1,260,006
17,701	22,921	22,785
180,545	104,354	103,734
219,296	135,159	134,356
333,071	333,071	212,822
2,437,849	2,437,612	2,193,426
	2,230	
27,595	26,513	27,230
15,575	16,216	28,906
32,099	33,419	13,111
99,751	104,408	80,020
14,757	15,364	9,909
423,975	441,878	396,080
1,587,353	1,605,642	1,468,655
12,737	13,261	8,199
224,007	178,680	161,316
2,437,849	2,437,612	2,193,426

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
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - water supply
Infrastructure - parks and ovals

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.

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	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding	2025/26 Budget Interest Repayments	Actual Principal	2024/25 Actual New Loans	2024/25 Actual Principal Repayments	Actual Principal outstanding	2024/25 Actual Interest Repayments	Budget Principal	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding	2024/25 Budget Interest Repayments
				1 July 2025			30 June 2026		1 July 2024			30 June 2025		1 July 2024			30 June 2025	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Mens Shed	71	WATC	0.72%	20,287		(20,287)	0	(109)	40,430		(20,143)	20,287	(212)	40,430	0	(20,143)	20,287	(254)
Industrial Shed	70	WATC	3.02%	78,033		(25,235)	52,798	(2,167)	114,495		(36,462)	78,033	(4,641)	114,495	0	(36,462)	78,033	(2,913)
Industrial Land	65	WATC	6.37%	116,268		(16,472)	99,797	(7,148)	131,739		(15,471)	116,268	(7,943)	131,739	0	(15,471)	116,268	(8,149)
Recreation and Culture				0			0					0					0	(1,661)
Multi Use Indoor Netball/Basketball		WATC		0	250,000		250,000					0					0	
				214,589	250,000	(61,994)	402,595	(9,425)	286,664	0	(72,075)	214,589	(12,797)	286,663	0	(72,075)	214,588	(12,977)
Self Supporting Loans																		
Williams Bowling Club	72	WATC	3.4%	146,901	0	(18,926)	127,975	(4,831)	165,200	0	(18,299)	146,901	(5,366)	165,200	0	(18,299)	146,901	(5,458)
				146,901	0	(18,926)	127,975	(4,831)	165,200	0	(18,299)	146,901	(5,366)	165,200	0	(18,299)	146,901	(5,458)
				361,490	250,000	(80,920)	530,570	(14,256)	451,864	0	(90,374)	361,490	(18,163)	451,864	0	(90,374)	361,490	(18,435)

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 2026

7. BORROWINGS

(b) New borrowings - 2025/26

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%	250,000	TBC	250,000	0
					250,000	0	250,000	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2025 nor is it expected to have unspent borrowing funds as at 30th June 2026.

(d) Credit Facilities

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Loan facilities			
Loan facilities in use at balance date	530,570	361,490	361,490

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate.

SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2025/26 Budget				2024/25 Actual				2024/25 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	39,361	1,500		40,861	37,833	1,528		39,361	37,833	1,500	0	39,333
(b) Asset renewal reserve	390,874	15,000	(95,974)	309,900	375,699	35,175	(20,000)	390,874	375,699	31,400	(155,000)	252,099
(c) Plant reserve	239,451	8,400	(200,000)	47,851	277,522	58,429	(96,500)	239,451	277,522	9,000	(150,000)	136,522
(d) Landfill remediation reserve	26,907	1,000		27,907	25,863	1,045		26,908	25,863	1,030	0	26,893
(e) Recreation Facilities Reserve	149,196	5,790		154,986	143,404	5,792		149,196	143,404	5,700	0	149,104
(f) Art Acquisition Reserve	5,875	230		6,105	5,647	228		5,875	5,647	220	0	5,867
(g) Joint Venture housing Reserve	155,242	6,000		161,242	149,215	6,027		155,242	149,215	5,960	0	155,175
(h) Community Chest Reserve	16,758	700		17,458	16,588	10,670	(10,500)	16,758	16,588	10,660	0	27,248
(i) Child Care Services Reserve	436,973	17,000		453,973	420,009	16,965		436,974	420,009	8,700	0	428,709
(j) Quindanning Community Reserve	130,042	5,000		135,042	124,993	5,049		130,042	124,993	4,900	0	129,893
(k) Information Technology Reserve	156,204	2,000	(106,420)	51,784	102,081	54,123		156,204	102,081	50,200	0	152,281
	1,746,883	62,620	(402,394)	1,407,109	1,678,854	195,031	(127,000)	1,746,885	1,678,854	129,270	(305,000)	1,503,124

(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
Restricted by legislation		
Restricted by council		
(a) Leave reserve	Ongoing	To be used to fund the annual & long service leave requirements.
(b) Asset renewal reserve	Ongoing	To be used to fund construction, refurbishments, acquisition of buildings & land.
(c) Plant reserve	Ongoing	To be used to fund large purchases of plant.
(d) Landfill remediation reserve	Ongoing	To be used for the re-development of waste facilities.
(e) Recreation Facilities Reserve	Ongoing	To be used to finance capital improvements of existing & new recreation facilities.
(f) Art Acquisition Reserve	Ongoing	To be used for the purchase of art pieces for the Williams Art Collection.
(g) Joint Venture housing Reserve	Ongoing	To be used to finance refurbishment and construction of joint venture housing.
(h) Community Chest Reserve	Ongoing	To be used to support community initiatives & projects.
(i) Child Care Services Reserve	Ongoing	To be used to support childcare services.
(j) Quindanning Community Reserve	2025-2027	To be used to support the Quindanning Community in upgrade of community infrastructure.
(k) Information Technology Reserve	2025-2027	To be used to support the upgrade of information technology.

SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

9. OTHER INFORMATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
The net result includes as revenues	\$	\$	\$
(a) Interest earnings			
Investments	100,000	133,825	128,000
Other interest revenue	7,000	4,009	8,000
	107,000	137,834	136,000
The net result includes as expenses			
(b) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	14,256	18,163	18,435
	14,256	18,163	18,435

SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

10. COUNCIL MEMBERS REMUNERATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
President's			
President's allowance	3,921	3,770	5,185
Meeting attendance fees	3,660	3,519	5,080
Travel and accommodation expenses	0		62
	7,581	7,289	10,327
Deputy President's			
Deputy President's allowance	1,471	1,414	
Meeting attendance fees	2,870	2,760	2,215
Travel and accommodation expenses	178	171	197
	4,519	4,345	2,412
Council member 1			
Meeting attendance fees	1,680	1,615	2,215
Travel and accommodation expenses	298	287	321
	1,978	1,902	2,536
Council member 2			
Meeting attendance fees	2,106	2,025	2,215
Travel and accommodation expenses	1,078	1,037	756
	3,184	3,062	2,971
Council member 3			
Meeting attendance fees	1,938	1,863	2,215
	1,938	1,863	2,215
Council member 4			
Meeting attendance fees	2,017	1,939	2,215
Travel and accommodation expenses	692	665	756
	2,708	2,604	2,971
Council member 5			
Meeting attendance fees	2,017	1,939	2,215
Travel and accommodation expenses	406	390	414
	2,422	2,329	2,629
Total Council Member Remuneration	24,330	23,394	26,061
President's allowance	3,921	3,770	5,185
Deputy President's allowance	1,471	1,414	0
Meeting attendance fees	16,286	15,660	18,370
Travel and accommodation expenses	2,652	2,550	2,506
	24,330	23,394	26,061

SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

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 2025	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2026
	\$	\$	\$	\$
Public Open Space Contribution	20,004	0	0	20,004
	20,004	0	0	20,004

SHIRE OF WILLIAMS
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

12. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

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.

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 2026

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
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	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 2026

13. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE	ACTIVITIES
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SHIRE OF WILLIAMS
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2026

14. FEES AND CHARGES

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
By Program:			
Governance	0	180	0
General purpose funding	18,000	15,790	5,500
Law, order, public safety	1,000	1,200	1,450
Health	2,000	1,212	1,000
Education and welfare	501,732	553,307	590,912
Housing	253,156	249,428	248,493
Community amenities	245,705	215,726	228,495
Recreation and culture	32,100	35,303	32,964
Transport	21,150	23,396	20,100
Economic services	173,725	178,544	70,149
Other property and services	56,500	18,482	31,000
	1,305,067	1,292,568	1,230,062

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

SHIRE OF WILLIAMS

FEES and CHARGES 2025/26



Adopted by Council X MONTH 2025

Transfer Station Charges (Site opens 10am to 3pm Wed, Sat & Sun)		Recommended 25-26 \$	GST Y/N	GST Code	Charge Account
General Waste					
General Household Waste	Cars, utes, trailers 1.8m x 1.2m x 0.5 (or 1 m ³)	\$40.00	Y	GST	1101111
General Household Waste	1 x 240L Bin	\$20.00	Y	GST	1101111
Furniture and E-waste	per item	\$15.00	Y	GST	1101111
Refrigerators, air conditioners & equipment -no gas	Certificate of gas removal required	\$14.00	Y	GST	1101111
Refrigerators, air conditioners & equipment, with gas	No Certificate of gas removal provided	\$37.00	Y	GST	1101111
Uncontaminated Garden Waste - Ute or trailer	Gardening Contractors only	\$18.00	Y	GST	1101111
Uncontaminated Garden Waste - Truck 3 tonnes or more		\$30.00	Y	GST	1101111
Vehicle Body - Car belonging to ratepayer		FREE	Y	GST	1101111
Vehicle Body - Car by non ratepayer		\$473.20	Y	GST	1101111
Vehicle Body - Truck belonging to ratepayer		FREE	Y	GST	1101111
Vehicle Body - Truck by non ratepayer		\$940.00	Y	GST	1101111
Tyres - Small (car etc.)	each	\$15.00	Y	GST	1101111
Tyres - Small truck	each	\$17.00	Y	GST	1101111
Tyres - Large truck or tractor	each	\$28.00	Y	GST	1101111
Building rubble	per m ³	\$45.00	Y	GST	1101111
Rural Household Pass (unlimited household waste)		\$360.00	Y	GST	1101111
Scrap metal and batteries from ratepayer		FREE	Y	GST	1101111
New/Replacement Bins		\$120.00	Y	GST	1101111
Oil desposits	per Litre	0.20c	Y	GST	1101111

Kerbside Rubbish Collection		\$ GST Incl	GST Y/N	GST Code	Charge Account
240lt General Waste & 240lt Recycling pickup		\$535.00	N	OOS	1101105
Commercial Bulk Recycling Bin - 3.0m3		\$1,500.00	N	OOS	1101107
Commercial Bulk Recycling Bin - 4.5m3		\$1,610.00	N	OOS	1101107
Commercial General Waste 240lt (No Recycling)		\$400.00	N	OOS	1101107

Private Works		\$ GST Incl	GST Y/N	GST Code	Charge Account
Charges are for normal working hours (Monday – Friday 7am – 4pm) Outside normal working hours will incur overtime rates on the labour component.					
Plant (Including Operator) cost per hour					
Truck (6 wheel)		\$250.00	Y	GST	1141005
Truck (6 wheel) + pig trailer		\$290.00	Y	GST	1141005
Water Truck 14,000L tank (dry hire)		\$450 per day	Y	GST	1141005
Water Truck 14,000L tank (dry hire)		\$60 per Hr	Y	GST	1141005
Water Truck 14,000L tank		\$200.00	Y	GST	1141005
Prime Mover/Tipper		\$225.00	Y	GST	1141005
Isuzu Tri-tipper		\$225.00	Y	GST	1141005
Case Loader		\$225.00	Y	GST	1141005
Volvo EC210 Excavator		\$250.00	Y	GST	1141005
Grader		\$250.00	Y	GST	1141005
JCB Backhoe		\$190.00	Y	GST	1141005
Vibromax Roller		\$180.00	Y	GST	1141005
Skid Steer & Mini Excavator		\$160.00	Y	GST	1141005
Road Broom		\$80.00	Y	GST	1141005
Labour or Operator (Normal Hours)- per hour or half for half an hour		\$90.00	Y	GST	1141005
* Large jobs where economies of scale are reached will be quoted on a daily rate.					

SHIRE OF WILLIAMS

FEES and CHARGES 2025/26



Equipment Hire		\$ GST Incl	GST Y/N	GST Code	Charge Account
Equipment (No Operator)					
Wacker Packer	per day	\$90.00	Y	GST	1141005
Concrete Mixer	per day	\$90.00	Y	GST	1141005
Jack Hammer	per day	\$90.00	Y	GST	1141005
Post Hole Digger	per day	\$90.00	Y	GST	1141005
PA System (Private hire)	per day	FREE	Y	GST	1141005
PA System (Local Clubs & School)	per day	FREE	Y	GST	1141005
Popcorn Machine	Bond (\$100)	FREE	Y	GST	1141005
Vermin Traps	Bond (\$50)	FREE	Y		
Vermin Traps	First week FREE, Subsequent weeks \$25p/w	\$25.00			

Materials		\$ GST Incl	GST Y/N	GST Code	Charge Account
Materials (2nds if available are half price) (1 load = 8m ³)					
Gravel	per m ³ , vehicle charges extra	\$15.00	Y	GST	1141010
Aggregate	per m ³ , vehicle charges extra	\$90.00	Y	GST	1141010
Premix	per m ³ , vehicle charges extra	\$420.00	Y	GST	1141010
Grader Blades	each	\$35.00	Y	GST	1144020
Woodchips / trailer or ute load (If available)	per ute/trailer	\$35.00	Y	GST	1141010
Standpipe water	Swipe Card	\$35.00	Y	GST	1135100
Standpipe water	per kilolitre (=1,000 litres)	\$9.00	N	FRE	1135100
Water delivered (properties within the Shire)	per load (approx. 9,000 litres)	\$400.00	Y	GST	1141005
* Large material quantities where economies of scale are reached are quoted at a bulk rate.					

Cemetery		\$ GST Incl	GST Y/N	GST Code	Charge Account
On application for an order for burial the following fees shall be paid in advance:					
For interment in a grave		\$760.00	Y	GST	1105043
Interment of ashes in grave		\$290.00	Y	GST	1105043
For 'Grant of Right of Burial' (Plot or Niche)		\$110.00	Y	GST	1105043
Transfer of 'Grants of Exclusive Right of Burial'		\$61.00	N	OOS	1105043
Reopening of ordinary grave		\$570.00	Y	GST	1105043
(Additional charges if applicable as provided in clause 36 Local Law)					
Permit to erect a headstone / monument or kerbing		\$61.00	N	OOS	1105043
Funeral Directors - Annual License		\$110.00	N	OOS	1105043
Funeral Directors - Single Funeral Permit		\$61.00	N	OOS	1105043
Brick Niche Wall - Single Compartment		\$65.00	Y	GST	1105043
Brick Niche Wall - Double Compartment		\$106.00	Y	GST	1105043
Granite Niche Wall - Single Compartment		\$290.00	Y	GST	1105043
Granite Niche Wall - Double Compartment		\$576.00	Y	GST	1105043
Charges are for normal working hours (Monday to Friday). Additional charges may apply to interment if conducted outside normal working hours.					

Fire Prevention		\$ GST Incl	GST Y/N	GST Code	Charge Account
Fire Control Order Infringement	As per Bush Fires Infringement Act	As per Bush Fires Infringement Act	N	OOS	1052150

SHIRE OF WILLIAMS

FEES and CHARGES 2025/26



Animal Control		\$ GST Incl	GST Y/N	GST Code	Charge Account
Dog Registration Fees		As per Dog Act			
Sterilised Dog - 1 year	As per dog act	\$20.00	Y	OOS	
Sterilised Dog - 3 year	As per dog act	\$42.50	Y	OOS	
Sterilised Dog - Lifetime	As per dog act	\$100.00	Y	OOS	
Unsterilised Dog - 1 year	As per dog act	\$50.00	Y	OOS	
Unsterilised Dog - 3 year	As per dog act	\$120.00	Y	OOS	
Unsterilised Dog - Lifetime	As per dog act	\$250.00	Y	OOS	
Pensioner		50% of fee	Y	OOS	
Working Dog		25% of fee	Y	OOS	
Cat Registration Fees		As per Cat Act	N	OOS	1052152
1 year	As per cat act	\$20.00	Y	OOS	
3 year	As per cat act	\$42.50	Y	OOS	
Lifetime	As per cat act	\$100.00	Y	OOS	
Pensioner	As per cat act	50% of fee	Y	OOS	
Registration fees after 31st May are 50% off.					
Impounding Fees					
Seizure and impounding fees	Any animal requiring impounding	\$55.00	N	OOS	1052151
Maintenance of a animal in a pound	per day or part thereof	\$50.00	N	OOS	1052151
After Hours Release Fee (Public Holidays, Weekends and after 4:30pm on weekday).		\$100.00			

Administration		\$ GST Incl	GST Y/N	GST Code	Charge Account
Photocopying and Printing					
A4 black and white	per page	\$1.00	Y	GST	1135115
A4 colour	per page	\$1.50	Y	GST	1135115
A3 black and white	per page	\$1.00	Y	GST	1135115
A3 colour	per page	\$2.50	Y	GST	1135115
Key Bonds- returnable on return of keys		\$20.00	N	OOS	
Penalty Interest on debts		11.00%			
Electoral Roll - Printed		\$60.00	N	OOS	1043020
Electoral Roll - Email		\$22.00	N	OOS	1043020
Council minutes - Printed		\$19.00	N	OOS	1043020
Postage		at cost			
Shire number plates at cost +20%		at cost +20%			
Rates					
Rate Enquiry (including orders and requisitions)		\$77.00	N	OOS	1031030
Rate Book - Printed		\$71.00	N	OOS	1043020
Rate Book - Emailed		\$21.00	N	OOS	1043020
Rate Notice Reprint	per notice	\$6.50	N	OOS	1043020
Administration Installment Fee		\$30.00			
Interest Charge - Installments		\$0.05			
Interest Charge - Late Payment		\$0.10			

SHIRE OF WILLIAMS

FEES and CHARGES 2025/26



Childcare Centre		\$ GST Incl	GST Y/N	GST Code	Charge Account
Full Day (7.30am-5:30pm or part thereof)		\$114.00	N	FRE	1061020
Half Day (morning 7.30am-12:30pm OR afternoon 12.30pm-5:30pm or part thereof)		\$70.00	N	FRE	1061020
Hourly fee (includes before and after school care)		\$20.00	N	FRE	1061020
Subsidised Hourly Fee - Childcare Educator employed on before/after school care		\$14.00	N	FRE	1061020
Notice Periods and Charges					
1 week's notice for occasional absence	No fee charged				
Less than 1 week's notice for occasional absence	50% fee charged				
After 4pm prior to next booked session of care	Full fee charged				

Family Day Care		\$ GST Incl	GST Y/N	GST Code	Charge Account
Family Day Care - Admin Levy (per child per hour)		\$1.40	N	FRE	1060105
Family Day Care - Educator Annual Membership (per service pro-rata 1 July to 30 June)		\$215.00	N	FRE	1060110
Family Day Care - Establishment Fee (per service)		\$60.00	N	FRE	1060115

SHIRE OF WILLIAMS

FEES and CHARGES 2025/26



Swimming Pool		\$ GST Incl	GST Y/N	GST Code	Charge Account
Daily - Child Entry	5 to 17 years - children under 5 free	\$3.50	Y	GST	I112010
Daily - Adult Entry		\$5.00	Y	GST	I112010
Spectator Entry		\$2.00	Y	GST	I112010
Daily - Family Entry		\$15.00	Y	GST	I112010
Season - Child Pass	5 to 17 years - children under 5 free	\$75.00	Y	GST	I112010
Season - Adult Pass		\$130.00	Y	GST	I112010
Season - Family Pass		\$295.00	Y	GST	I112010
Lane Hire	per lane per 2 hour session	\$17.00	Y	GST	I112010
School Carnivals - Williams Primary School Only		Free Entry	Y	GST	I112010
Other School Carnivals - or private hires		\$45/hr	Y	GST	I112010

Live Local Love Local - Merchandise		\$ GST Incl	GST Y/N	GST Code	Charge Account
Show Bag	each	\$18.00	Y	GST	I132030

Housing		\$ GST Incl	GST Y/N	GST Code	Charge Account
Address	Occupant				
8 Fry St	Staff per week	\$190.00	N	INP	I093115
Recreation Reserve	Staff per week	\$158.00	N	INP	I093125
18 Richardson St	Staff per week	\$190.00	N	INP	I093120
6 Richardson St	Staff per week	\$248.00	N	INP	I093110
12 Growse St	Private per week	\$415.00	N	INP	I092104
6 Munthoola Rd	Staff per week	\$273.00	N	INP	I093100
Staff housing is subsidised in accordance with Council Policy					

Housing		\$ GST Incl	GST Y/N	GST Code	Charge Account
Sandalwood Court - Minimum	Applicable to concession holders only	\$178.00	N	INP	I091XXX
Sandalwood Court - Maximum		\$231.00	N	INP	I091XXX
Wandoo Cottages - Minimum	Applicable to concession holders only	\$178.00	N	INP	I091XXX
Wandoo Cottages - Maximum		\$231.00	N	INP	I091XXX
Community Homes - Minimum	Applicable to concession holders only	\$143.00	N	INP	I092XXX
Community Homes - Maximum		\$198.00	N	INP	I092XXX
Community Homes - Short Term Monthly Tenancy		\$198.00	N	INP	I092XXX
New St - Units 17 and 19		\$281.00	N	INP	I092XXX
Jamtree Lane- Units 2, 4, 8,10,12		\$218.00	N	INP	I092XXX

SHIRE OF WILLIAMS

FEES and CHARGES 2025/26



Hall		\$ GST Incl	GST Y/N	GST Code	Charge Account
Main Hall					
Not for Profit - Per Day		\$140.00	Y	GST	1111005
Not for Profit - Half Day (4 hr slot)		\$90.00	Y	GST	1111005
Not for Profit - Per Hour		\$30.00	Y	GST	1111005
Commercial - Per Day		\$525.00	Y	GST	1111005
Commercial - Half Day (4 hr slot)		\$260.00	Y	GST	1111005
Commercial - Per Hour		\$55.00	Y	GST	1111005
Instructional Classes - Season	season (6 month period) - 2 per week	\$350.00	Y	GST	1111005
Instructional Classes - 2 per week	monthly - 2 per week	\$150.00	Y	GST	1111005
Instructional Classes - Single Hire		\$60.00	Y	GST	1111005
* Cleaning Bond \$100 per hire					

Hall		\$ GST Incl	GST Y/N	GST Code	Charge Account
RSL Hall					
Not for Profit - Per Day	Includes Kitchen	\$130.00	Y	GST	1111005
Not for Profit - Half Day (4 hr slot)	Includes Kitchen	\$70.00	Y	GST	1111005
Not for Profit - Per Hour	Includes Kitchen	\$25.00	Y	GST	1111005
Commercial - Per Day	Includes Kitchen	\$525.00	Y	GST	1111005
Commercial - Half Day (4 hr slot)	Includes Kitchen	\$260.00	Y	GST	1111005
Commercial - Per Hour	season (6 month period) - 2 per week	\$55.00	Y	GST	1111005
Instructional Classes - Season	monthly - 2 per week	\$350.00	Y	GST	1111005
Instructional Classes - 2 per week	single hire	\$150.00	Y	GST	1111005
Instructional Classes - Single Hire		\$60.00	Y	GST	1111005
Kitchen Only Hire					
Major (Full use of equipment)		\$125.00	Y	GST	1111005
Minor (Crockery, cutlery, microwave, urns and fridge)		\$40.00	Y	GST	1111005
Extra Cleaning of RSL Halls/Main Hall		\$85.00	Y	GST	1111005
* Cleaning Bond \$100 per hire					

Other Hire*					
Chairs	each per day	FREE	Y	GST	1111015
Trestles (wooden ones only)	each per day	FREE	Y	GST	1111015
Crockery*	each per day	FREE	Y	GST	1111015
Cutlery*	each per day	FREE	Y	GST	1111015
Urn	per day	FREE	Y	GST	1111015
*items available but if not returned in like condition will occur a fee of \$5 each					

Pavilion - LOCAL Sporting Clubs/Community Organisations		\$ GST Incl	GST Y/N	GST Code	Charge Account
LOCAL Sporting Clubs/Community Organisations					
Meeting		\$90.00	Y	GST	1113010
Function		\$250.00	Y	GST	1113010
Kitchen	Major (Meals preparation)	\$140.00	Y	GST	1113010
Kitchen & BBQ	Minor (Re-heating only)	\$50.00	Y	GST	1113010
Outside Bar (including toilets, BBQ)		\$100.00	Y	GST	1113010
* Cleaning Bond \$100 per hire					

SHIRE OF WILLIAMS

FEES and CHARGES 2025/26



Pavilion - Private Hire		\$ GST Incl	GST Y/N	GST Code	Charge Account
Not for Profit - Per Day	Includes Kitchen	\$150.00	Y	GST	1111005
Not for Profit - Half Day (4 hr slot)	Includes Kitchen	\$80.00	Y	GST	1111005
Not for Profit - Per Hour	Includes Kitchen	\$30.00	Y	GST	1111005
Commercial - Per Day	Includes Kitchen	\$550.00	Y	GST	1111005
Commercial - Half Day (4 hr slot)	Includes Kitchen	\$280.00	Y	GST	1111005
Commercial - Per Hour	season (6 month period) - 2 per week	\$100.00	Y	GST	1111005
Instructional Classes - Season	monthly - 2 per week	\$400.00	Y	GST	1111005
Instructional Classes - 2 per week	single hire	\$120.00	Y	GST	1111005
Instructional Classes - Single Hire		\$70.00	Y	GST	1111005
Kitchen	Major (Meals preparation)	\$120.00	Y	GST	1113010
Kitchen & BBQ	Minor (Re-heating only)	\$150.00	Y	GST	1113010
Outside Bar (including toilets, BBQ)		\$120.00	Y	GST	1113010
Extra Cleaning of Halls/Pavilion	per hour or part thereof	\$90.00	Y	GST	1113010
* Cleaning Bond \$100 per hire					

Recreation Ground		\$ GST Incl	GST Y/N	GST Code	Charge Account
All annual club fees include all club use of facilities, i.e. windups, presentations etc.					
Single Use of Tennis Court	(check availability against Club fixtures/Diary)	\$20.00	Y	GST	1113015
Bowling Club		\$650.00	Y	GST	1113015
Campdraft		\$650.00	Y	GST	1113015
Cricket Club		\$850.00	Y	GST	1113015
Football Club		\$3,000.00	Y	GST	1113015
Gateway Expo		\$650.00	Y	GST	1113015
Hockey Club		\$650.00	Y	GST	1113015
Netball Club		\$350.00	Y	GST	1113015
Basket Ball Club		\$200.00	Y	GST	1113015
Tennis Club		\$650.00	Y	GST	1113015
Trotting Club (per meeting)		\$200.00	Y	GST	1113015
Oval / Cricket pitch hire, per use (includes toilets)		\$200.00	Y	GST	1113015
Oval / Cricket pitch hire with Change rooms per day or p/t		\$250.00	Y	GST	1113015
Changerooms		\$150.00	Y	GST	1113015
Golf Club Mowing	per hour	\$80.00	Y	GST	1113015

Resource Centre		\$ GST Incl	GST Y/N	GST Code	Charge Account
Williams CRC	per week	\$322.23	Y	GST	1062020

Arts & Craft Centre		\$ GST Incl	GST Y/N	GST Code	Charge Account
Bushbrothers Op Shop	Per annum	\$600.00	Y	GST	1115075
Williams Arts and Craft Centre	Single hire half day	\$25.00	Y	GST	1115075
Williams Arts and Craft Centre	Single hire full day	\$40.00	Y	GST	1115075

SHIRE OF WILLIAMS

FEES and CHARGES 2025/26



Health Local Laws		\$ GST Incl	GST Y/N	GST Code	Charge Account
Lodging Houses		\$400.00	N	OOS	I073010
Itinerant Vendors	mobile street sales	\$320.00	N	OOS	I071005
Annual Caravan Park Licence		\$250.00	N	OOS	I133007
Food Business Registration		\$120.00			
Food Business Inspection		\$130.00			
Annual Food Vendors Licence - trading in a Public Place	1 visit per week	\$350.00	N	OOS	I071005
Annual Food Vendors Licence - trading in a Public Place	2 visits per week	\$600.00	N	OOS	I071005
Annual Food Vendors Licence - trading in a Public Place	3 or more visits per week	\$1,300.00	N	OOS	I071005
Occasional Food Vendor Licence	Daily permit	\$100.00	N	OOS	I071005
Cattery		\$320.00	N	OOS	I073010
Offensive Trade		\$320.00	N	OOS	I073010

Building		\$ GST Incl	GST Y/N	GST Code	Charge Account
Building Application - Class 1 & 10 (Certified)	(minimum fee \$110)	0.19% Cost of Construction	N	OOS	I133005
Building Application - Class 1 & 10 (Uncertified)	(minimum fee \$110)	0.32% Cost of Construction	N	OOS	I133005
Building Application - Class 2 to 9 (Certified)	(minimum fee \$110)	0.09% Cost of Construction	N	OOS	I133005
Building Application - Class 2 to 9 (Uncertified)	(minimum fee \$110)	0.32% Cost of Construction	N	OOS	I133005
Building Permit (BSL fee) - (Work value under \$45,000 or less)		\$65.52	N	OOS	L01255
Building Permit (BSL fee) - (Work value over \$45,000)		0.137% of Work Value	N	OOS	L01255
Demolition Application (per storey)	Demolition Application (per storey)	\$119.60	N	OOS	I133005
Demolition Permit (BSL fee) (Work value \$45,000 or less)		\$67.60	N	OOS	L01255
Demolition Permit (BSL fee) (Work value over \$45,000)		0.137% of Work Value	N	OOS	L01255
All fees are in line with fees prescribed under the WA Building Regulations 2012 .					
Any fees that are not listed above are as per WA Building Regulations 2012.					
BCITF - For buildings over \$20,000		0.20% Cost of Construction	N	OOS	L01250
Septic Tank Application & Inspection		\$280.00	N	OOS	I133006
Kerb/Footpath Bond		\$630.00	N	OOS	TRUST
Swimming Pool Compliance Inspection - Reg53 Building Regulations 2012		Free	N	OOS	I133008
Additional Pool Compliance Inspection (if required)		\$210.00	N	OOS	I133008

SHIRE OF WILLIAMS

FEES and CHARGES 2025/26



Planning and Development (Pursuant to the Planning & Development Regulations 2009, Part 7 Local Government Planning Charges)		\$ GST Incl	GST Y/N	GST Code	Charge Account
Development Applications (excluding Extractive Industry)					
(a) Not more than \$50,000		\$155.00	N	OOS	1147010
(b) More than \$50,000 but less than \$500,000		0.32%	N	OOS	1147010
(c) More than \$500,000 but less than \$2.5m		\$1,700 + 0.257% for every \$1 in excess of \$500,000	N	OOS	1147010
(d) More than \$2.5m but less than \$5m		\$7,161 + 0.206% for every \$1 in excess of \$2.5m	N	OOS	1147010
(e) More than \$5m but less than \$21.5m		\$12,633 + 0.123% for every \$1 in excess of \$5m	N	OOS	1147010
(f) More than \$21.5m		\$34,196.00			
(g) Deemed to comply Development Application Assessment/Approval		\$280.00			
(h) Public Art Contribution 0.5% >\$5m project		0.5% >\$2m project			

Planning and Development		\$ GST Incl	GST Y/N	GST Code	Charge Account
Development Applications for Extractive Industry					
Development application - new		\$795.60	N	OOS	1147010
Development application - commenced or carried out		\$1,591.20	N	OOS	1147010
Property Settlement Enquiries/Documents		\$50.00			
Subdivision/Strata Clearance Fees					
(a) Not more than 5 lots	per lot	\$79.04	N	OOS	1147010
(b) More than 5 lots but less than 195 lots	per lot over 5	\$38.48	N	OOS	1147010
(c) More than 195 lots		\$7,958.08	N	OOS	1147010
Home Occupation Licence					
Initial Application		\$247.52	N	OOS	1147010
Initial Application where home occupation has commenced	There will be businesses operating from home that we are not charging for	\$494.00	N	OOS	1147010
Annual Renewal		\$81.12	N	OOS	1147010
All fees are in line with fees prescribed under the WA Planning Development Regulations 2009.					
Any fees that are not listed above are as per WA Planning and Development Regulations 2009.					
Town Planning Scheme Amendments					
Payment of an initial \$3000.00 fee for all scheme amendment requests prior to referral of a report to Council.					
All fees to be based on the maximum rate of \$100.00 per hour to be charged for 'Shire Planner' for all planning assessment work completed by the Shire of					
The Planning consultant is to keep records of all costs associated with the processing of a scheme amendment (including time spent by administrative officers) and co-ordinate the issue of invoices once the initial \$3000.00 is utilised					

3.1.2 PREFERRED SITE FOR LOCATION OF MULTI-PURPOSE INDOOR COURT FACILITY

File Reference	
Statutory Reference	Local Government Act 1996 and various legislation
Authors	Peter Stubbs, Chief Executive Officer Britt Logie, Community Development Officer
Date	24 July 2025
Disclosure of Interest	The Authors declare Financial Interests, given they are beneficiaries of staff related budget costs.
Attachments	Nil

Background

The Shire of Williams is planning the construction of a new indoor multi-purpose court facility to support increased participation in netball, basketball, fitness, and other community recreation options, particularly for women and youth, and to cater for community needs in the decades ahead.

Request for Tender (RFT) documentations for the tender of design and construction of the multipurpose court are under development. A key consideration in the tender process is determining the proposed location for the facility. Agreeing a preferred location informs the tender process and enable to project to moves forward with confidence and great accuracy in design and costing.

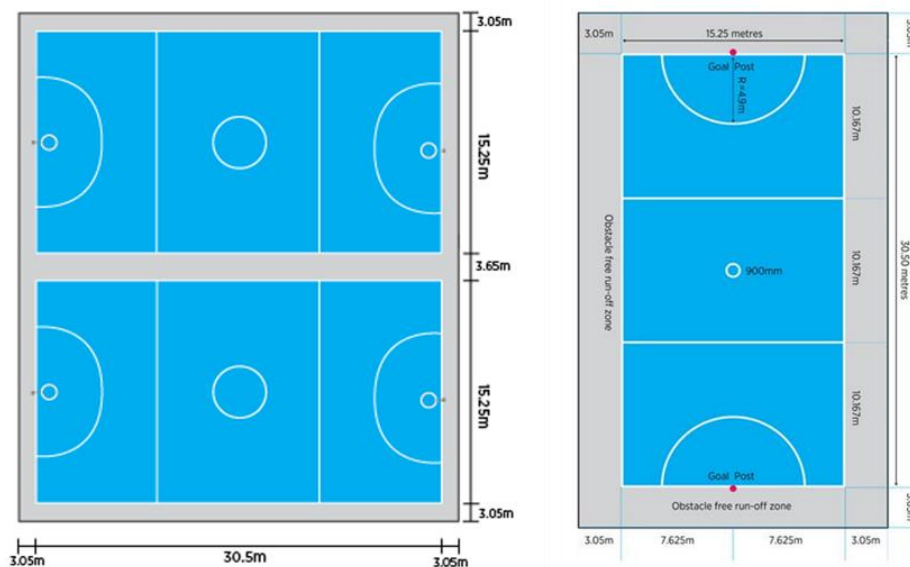
Community consultation has been undertaken via community workshops and online surveys, with feedback indicating an even split in community preference between the two proposed sites.



The location options were considered by elected members at their Forum meeting on the 23 July 2025, and this report to Council seeks to settle the preferred location by Council decision.

Budget permitting the facility would include two indoors courts, space for either gymnasium or squash courts, ablutions/changerooms, storage as well as a viewing platform. To achieve this outcome a building of approximately 46m x 43m would be required, given the national standards for court sizes and run off areas.

Figure 1- National Standards of Netball Courts with run off areas.



SITE OPTION A - SOUTHERN SIDE.

The South Side site provides an opportunity to integrate the new facility within the existing recreation hub and take advantage of shared infrastructure. Notably, the changerooms in the proposed facility could be shared with the swimming pool, reducing duplication and maximising usage across seasons.

However, the construction of the facility in this location would require the relocation of the existing playground and outdoor bar area. These facilities are valued by the community, and relocation would incur additional costs and planning considerations.

While the playground and outdoor bar would need to be relocated to accommodate the courts, these elements are relocatable and upgradeable within the precinct. Their relocation presents an opportunity to refresh and modernise those areas with updated safety and accessibility standards. An option to consider for the bar would be to gain a customised sea container into a mobile/portable bar that can be used at different locations until a more permanent bar can be found, or even hired out to events in other communities

Benefits of the Southern side location:

1. Shared Changeroom Infrastructure
Offers the opportunity to integrate changerooms with the existing swimming pool, reducing the need for duplicative facilities and associated costs.
2. Consolidated Recreation Precinct
Creates a centralised sporting hub by connecting the pool, pavilion, and new courts, enhancing accessibility for users and improving precinct functionality.
3. Year-Round Use and Activation
The southern site benefits from seasonal crossover — with pool use in summer and indoor sports in winter — increasing consistent foot traffic and value for money.
4. Operational Efficiencies
Sharing services like water, electricity, maintenance, and cleaning with the adjacent pool and pavilion buildings improves long-term cost management.

Site Option A



SITE OPTION B- NORTHERN SIDE

The North Side location provides a relatively clear site with fewer existing infrastructure conflicts. While it avoids the need to relocate the playground and outdoor bar, it offers fewer opportunities for shared facilities.

Community consultation, however favoured this site location for future expansion for a possible combined tennis/ hockey area.

Benefits of the Northern side location:

1. Unencumbered Site
Offers a more open, undeveloped area requiring minimal relocation of existing infrastructure, which may simplify construction staging and reduce short-term disruption.
2. Retains Existing Community Amenities
Preserves the current playground and outdoor bar area, which are valued social and family spaces frequently used during community events and sporting days.
3. Future Growth Potential
Provides flexibility for larger-scale expansion in future years (e.g. additional courts, clubrooms, youth space), with fewer constraints on spatial layout.
4. Proximity to Oval and Parking
The location adjacent to the oval allows easy connection to existing sports fields, carparks, and storage, facilitating cross-use by sports teams and clubs.

Site Option B



Council will receive the tender submissions and select a preferred tenderer based on experience, price, and design concept and detail

Strategic Implications

This item aligns with the community's vision and aspirations as contained in the Shire of Williams Strategic Community Plan 2022 to 2032. Specifically, it relates to the following strategy(s):

SC1.1 Provide, maintain and improve community infrastructure.

SC1.7 To encourage support of local groups and sporting clubs in Williams.

This is an intergenerational project and investment for the community, made possible with the support of the Australian Government.

Financial Implications

The project supported by an approved \$1.6m grant a forecast cost for the 2025-26 year are included the 2025-26 budget. The project will run over the 2026-27 as well and the balance of cost will be incurred in that year.

Voting Requirements

Simple Majority

OFFICER'S RECOMMENDATION

That Council endorses the location for the new multi-purpose indoor court facility, recognising the long-term benefits of shared changerooms, consolidated infrastructure, and improved service delivery as either,

Site Option A - Southern side between the Pavillion and Swimming Pool, or
Site Option B - Northern side of the Pavillion.

Requests that the Chief Executive Officer progress to the next stage of the project planning and design based on the endorsed location.

4. CLOSURE OF MEETING