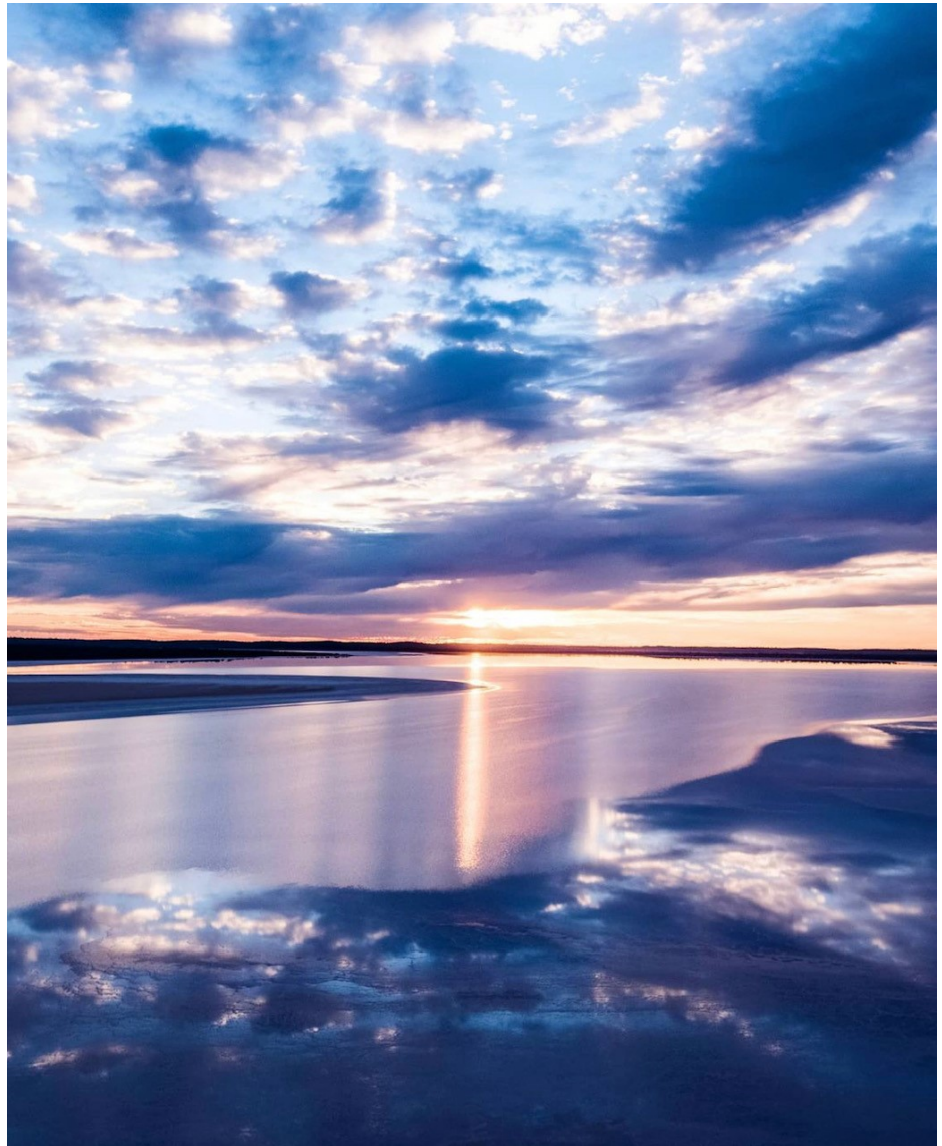


# Contents

2021-2022 Budget Overview _____	1
Financial Summary _____	2
Your Council _____	3
Council Elections _____	4
Our Shire _____	5
Statement of Rating Information 2021/2022 _____	7



## Shire of Westonia

**Tel** (08) 9046 7063  
**Fax** (08) 9046 7001

41 Wolfram Street (PO Box 11)  
Westonia WA 6423

Website [www.westonia.wa.gov.au](http://www.westonia.wa.gov.au)  
Email [shire@westonia.wa.gov.au](mailto:shire@westonia.wa.gov.au)

*Westonia a  
vibrant  
community  
lifestyle.*

## **2021-2022 Budget Overview**

---

### **Budget Highlights**

At the beginning of each financial year a comprehensive budget setting process is undertaken, which attempts to match spending plans for the year, to the total of all sources funding for that year.

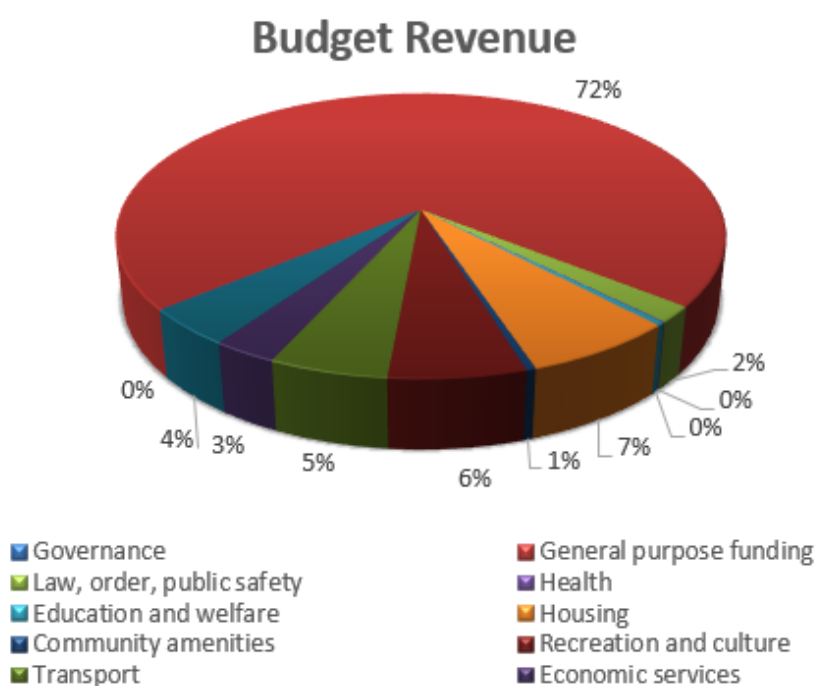
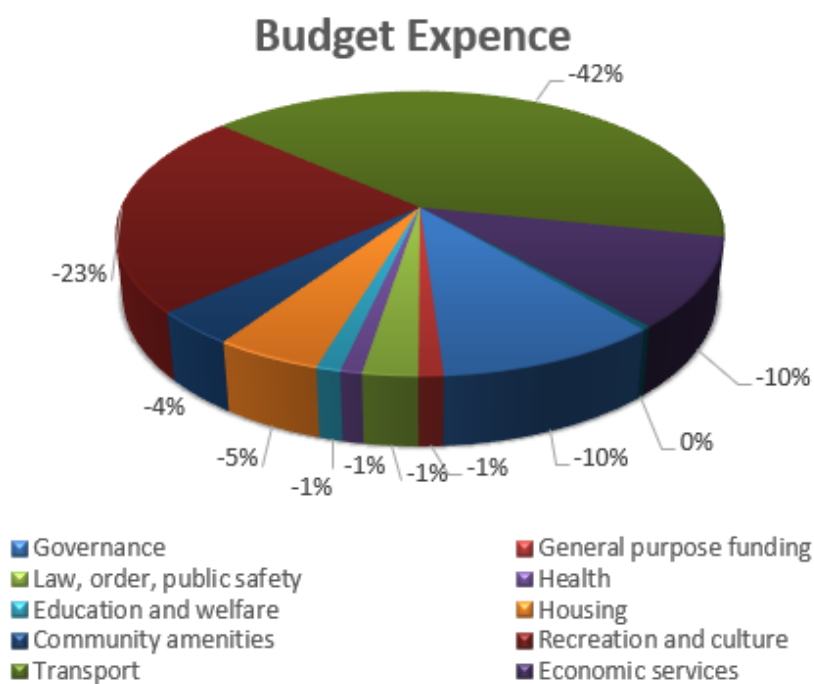
The 2021-2022 budget has been based on an annual expenditure of \$3,364,603.00 This includes amounts received in the form of rates from the owners of properties with the Shire of Westonia.

### **Key Projects**

The main capital projects included for the year are: -

- School Accommodation Units;
- 2 x New Staff Housing
- Solar Panels at 1 residences;
- Solar Panels at Complex & Stadium;
- New Marquee;
- Over \$1,520,000 worth of road works;
- New footpaths and repairs to existing footpaths;
- Changeover of a Grader, Multi Tyred Roller, Mower/Tractor and light vehicles;
- Disabled Entrance to Administration Building

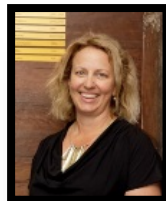
## Financial Summary





## Your Council

The Shire of Westonia is made up of six representatives that enable Council to work towards goals, strategies and outcomes that will benefit all residents and ratepayers



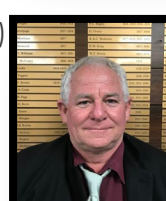
Cr Karin Day (2023)  
Shire President  
(08) 90447014  
cr.day@westonia.wa.gov.au



Cr Bill Huxtable (2021)  
Deputy Shire President  
(08) 90467162  
cr.huxtable@westonia.wa.gov.au



Cr John Jefferys (2021)  
(08) 90415892  
cr.jefferys@westonia.wa.gov.au



Cr Ross Della Bosca (2023)  
(08) 90467180  
cr.dellabosca@westonia.wa.gov.au



Cr Renae Corsini (2023)  
(08) 90467171  
cr.corsini@westonia.wa.gov.au



Cr Daimon Geier (2021)  
(08) 90467070  
cr.daimon.geier@westonia.wa.gov.au

## Council Meetings

Council Meetings are held at 3.30pm on the third Thursday of each month in the Council Chambers at the Shire of Westonia Administration Centre located at 41 Wolfram Street, Westonia.

Visit [www.westonia.wa.gov.au](http://www.westonia.wa.gov.au) or call (08) 90467063 for the 2021/2022 Ordinary Meetings of Council dates, which will be available after December 2021.

Meeting agendas and minutes are available from the Shire's Library/Administration Centre, or can be downloaded from the website.

Council Meeting Dates		
22 July 2021	18 November 2021	21 April 2022*
19 August 2021	16 December 2021	19 May 2022*
16 September 2021	17 February 2022*	16 June 2022*
21 October 2021	17 March 2022*	* date to be confirmed

## **Council Elections**

---

Local government elections will be held in October 2021, the terms are ending for:

Cr Bill Huxtable

Cr John Jefferys

Cr Daimon Geier

Residents are automatically enrolled to vote if they are on the State Electoral Roll. If you are not on the state Electoral Roll and meet the eligibility criteria, or in you have changed address recently, you must complete and enrolment form. Enrolment forms are available from the Shire of Westonia Administration Building, all Post Offices or the West Australian Electoral Commission (call WAEC on 13 63 06).

If you are not on the State or Commonwealth Electoral Roll, and own or occupy rateable property in the Shire of Westonia you may be eligible to enrol to vote. This applies if you were on the Shire of Westonia last electoral roll prior to May 1997 and have owned or occupied property in the district continuously since this time. Please contact the Shire of Westonia for details.

Owners of land who were on the last roll of the Local Government continue to retain that status until they cease to own the rateable property to which the enrolment relates.

Occupiers do not have continuous enrolment and should Contact the Shire of Westonia to confirm their enrolment status. To be eligible to enrol as an occupier, you will need to have a right if continuous occupation under a lease tenancy agreement or other legal instrument for at least the next three months following the date of application to enrol.

---

## Our Shire

---

The Shire of Westonia covers an area of 3268km<sup>2</sup> in the Wheatbelt of Western Australia and has a Shire population of approximately 277 (ABS, Census, 2011). The Shire comprises of one town site, that being Westonia with

- 121km km of sealed roads and 764km of unsealed roads
- The total number of dwellings within the Shire is 164 (ABS, Census, 2011)
- Within the Shire households there are 43.3% couple families with children, 52.2% couple families without children and 4.5% one parent families.
- Key industries include cereal, sheep, mining, transport, tourism, retail, trade services, earthmoving and education

### Role of The Shire of Westonia

The Shire of Westonia is a local government body established under the Local Government Act to deliver services and infrastructure to its communities. The roles and responsibilities of Local Government differ across the state, but the Shire of Westonia actively services its community in a variety of ways namely:

- Infrastructure and associated services, including local roads, footpaths, drainage, waste collection and management
- Provision of recreation facilities, such as parks and gardens, sports oval, swimming pools, Recreation Centres, Town Halls and caravan parks
- Care of the environment
- Health services such as water and food inspection, toilet facilities, noise control and animal control
- Community services such as community transport, emergency services and welfare services
- Building services, including inspections, licensing, certification and enforcement
- Carrying out government and private sector works,
- Tourism promotion and development,
- Access to land, planning and development approvals,
- Administration of facilities.
- Cultural facilities and services, such as libraries,
- Lobbying and working with State and Federal Government, regional organisations and agencies,
- Advocating for local needs whilst operating in a regional context,
- Corporate Governance to ensure it delivers good decision making, leadership and professional management





## **Statement of Rating Information 2021/2022**

---

### **Including Objects and Reasons for the Current Rating Structure**

This Statement is published by the Shire of Westonia in accordance with Section 6.36 of the Local Government Act 1995 to advise the public of its objectives and reasons for implementing differential rates.

The purpose of levying of rates is to meet Council's budget requirements in each financial year in order to deliver services, facilities and community infrastructure. Property valuations provided by the Valuer General are used as the basis for the calculation of rates each year. Section 6.36 of the Local Government Act provides the ability to differentially rate properties based on zoning and/or land use as determined by the Shire of Westonia. The application of differential rating maintains equity in the rating of properties across the Shire, enabling the Council to provide facilities, services and infrastructure to the entire community and visitors to the area.

### **Gross Rental Values (GRV)**

The Local Government Act 1995 provides that properties of a Non-Rural purpose be rated using the Gross Rental Valuation (GRV) as the basis for the calculation of annual rates. The Valuer General determines the GRV for all properties with a non-rural purpose within the Shire of Westonia approximately every five years and provides a GRV. The current valuation is effective from 1 July 2018. Interim valuations are provided regularly to Council by the Valuer General for properties where changes have occurred during the year (i.e. subdivisions or strata title of property, amalgamations, building constructions, demolition, additions and/or property rezoning). In such instances Council recalculates the rates for the affected properties and issues interim rate notices.

### **GRV – General Rate**

All land within the Shire used for non-rural purposes (GRV) is rated using a uniform GRV Rate. The uniform rate is calculated and adopted after the consideration of many factors such as current economic conditions, increases to land valuations as assessed by the Valuer General's Office, the infrastructure and service improvement proposals contained in the Budget, as well as other factors. The rate in the dollar set for the GRV-General category forms the basis for calculating all other GRV differential rates.

### **Unimproved Values (UV)**

The Local Government Act 1995, provides that properties predominantly used for a rural purpose are assigned an Unimproved Value as supplied and reviewed by the Valuer General on an annual basis. The unimproved value of land refers to the market value of the land in its natural state without improvements such as buildings, fences, dams etc. Interim valuations are provided regularly to Council by the Valuer General for properties where changes have occurred during the year (i.e. subdivisions of property, amalgamations, and/or property rezoning). In such instances Council recalculates the rates for the affected properties and issues interim rate notices. It is considered that for this financial year the valuations imposed by the Valuer General provides the capacity for the additional rate contributions that may be required from different zoning/land use and therefore the need for a differential rate is not deemed necessary.

### **GRV Differential Rate - Mining**

The Local Government Act provides for rural use properties used for mining, exploration or prospecting purposes are assigned a Gross Rental Value supplied and reviewed by the Valuer General. It refers to all land for which a mining tenement has been issued by the Department of Mines and Petroleum (DMP), and valued as such by the Valuer General's Office.

The valuation determined by the Valuer General for mining tenements is calculated by multiplying the following factors.

- Rental cost of the tenement type (mining lease, prospecting lease, exploration license, petroleum producing licence etc);
- GRV basis as determined by the DMP, and
- Tenement/license area

The valuation of mining tenements is not reviewed each year, as occurs with other UV properties and only changes when the tenement rental is amended

### **Objects and Reasons for GRV Mining Differential Rate**

Land used for Mining is rated higher than the GRV-General rate to improve fairness and equity outcomes by:

- Ensuring mining rates payable are no less than the average rates payable, per property, in part to:
  - compensate for the different method and comparatively lower valuation level;
  - to recognise the often short term tenure of mining projects in the region; and
  - to maintain comparability with other commercial operations in the rural sector.
- Applying a percentage premium above the average rates payable, per property, at a level determined by the Council, to reflect the following:
  - the impacts of higher road infrastructure maintenance costs to Council as a result of frequent very heavy vehicle use over extensive lengths of roads throughout the year;
  - additional emergency service arrangements that have to be put in place;
  - the monitoring of environmental impacts of clearing, noise, dust and smell;
  - planning, building and health assessment cost; and
  - additional costs of amenities and services provided to cater for the employees of the mining operations, such as recreation, parking and law, order and public safety due to the increased population of the 160 man mining camp situated in the Westonia townsite which almost triples the population of the town and creates a massive burden on Council's resources.

### **Minimum Payments**

The setting of general minimum payment level within all rating categories is an important method of ensuring all properties contribute an equitable rate amount to non-exclusive services.

### **Objections & Appeals**

Objections to valuations must be lodged with the Valuer General's Office within 60 days after issue of the rates notice. Rates are still required to be paid if an objection is lodged with a refund paid if the objection is successful. Forms are available from the Shire Office or on our web site.

Under the provisions of the Local Government Act 1995, a property owner is able to lodge an objection to the rates imposed by a Council on the following grounds:

- There is an error on the rate assessment, either in respect to the owners or property details; or
- The characteristics of the land differ from that used in the differential rating system. The objection is to be received within 60 days of the issue of the rate notice.

Please contact Shire Staff if you would like to discuss this matter further.

### **Pensioner's Discount**

Eligible Pensioners are entitled to receive a discount on their rates. Council shall determine the nature and extent of entitlement from details as at 1 July, in relation to ownership and occupation. Also a pro-rata rebate amount will be paid if a person becomes the holder of an eligible card type during the financial year which is effective from the date of registration. A deferral arrangement is also possible.

If the circumstances of a Pensioner, who is already claiming the rebate, have changed during the previous year, they will need to update their details (ie. card number, etc) with Council.

Submissions are invited from any Elector or Ratepayer with respect to the proposed differential rate within 21 days of the date of the notice of intent.

All submissions in writing should be forwarded to the Shire of Westonia no later than 4:00pm on Wednesday 27<sup>th</sup> May 2021.

**Where will my rates go??? 2021/22**



**For every \$100 the Shire of Westonia spent in 2020/21 is: -**

<b>\$23.00</b> on Recreation & Culture	<b>\$4.00</b> on Other
<b>\$47.00</b> on Roads	<b>\$10.00</b> on Economic Services
<b>\$4.00</b> on Community Amenities	<b>\$1.00</b> on Law, Order & Public Safety
<b>\$4.00</b> on Governance	<b>\$1.00</b> on Health
<b>\$5.00</b> on Housing	<b>\$1.00</b> on Education & Welfare



**SHIRE OF WESTONIA**  
**BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**LOCAL GOVERNMENT ACT 1995**

**TABLE OF CONTENTS**

Statement of Comprehensive Income by Nature or Type	2
Basis of Preparation	3
Statement of Comprehensive Income by Program	4
Statement of Cash Flows	6
Rate Setting Statement	7
Index of Notes to the Budget	8

**SHIRE'S VISION**

The Shire will endeavour to provide community services and facilities to meet the needs of members of the community and enable them to enjoy a pleasant and healthy way of life.

**SHIRE OF WESTONIA**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	1(a)	1,062,629	1,047,659	1,047,650
Operating grants, subsidies and contributions	9(a)	1,063,017	1,569,374	960,842
Fees and charges	8	310,250	501,286	275,150
Interest earnings	11(a)	18,750	22,225	18,750
Other revenue	11(b)	36,200	325,387	66,482
		2,490,846	3,465,931	2,368,874
<b>Expenses</b>				
Employee costs		(1,028,434)	(904,948)	(906,478)
Materials and contracts		(789,056)	(604,553)	(768,811)
Utility charges		(167,150)	(218,731)	(143,450)
Depreciation on non-current assets	5	(1,495,340)	(1,460,411)	(1,509,340)
Interest expenses	11(d)	0	(482)	(482)
Insurance expenses		(117,000)	(113,875)	(110,986)
Other expenditure		(46,623)	(44,948)	(42,623)
		(3,643,603)	(3,347,948)	(3,482,170)
<b>Subtotal</b>				
		(1,152,757)	117,983	(1,113,296)
Non-operating grants, subsidies and contributions	9(b)	732,100	1,237,090	972,647
Profit on asset disposals	4(b)	560,000	55,260	0
Loss on asset disposals	4(b)	0	0	(6,000)
		1,292,100	1,292,350	966,647
<b>Net result</b>				
		<b>139,343</b>	<b>1,410,333</b>	<b>(146,649)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>				
		<b>139,343</b>	<b>1,410,333</b>	<b>(146,649)</b>

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

BASIS OF PREPARATION

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

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

2020/21 ACTUAL BALANCES

Balances shown in this budget as 2020/21 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2021 no new accounting policies are to be adopted and no new policies are expected to impact the annual budget.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

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

SERVICE CHARGES

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

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

PROFIT ON ASSET DISPOSAL

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

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

**SHIRE OF WESTONIA**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
<b>Revenue</b>	1,8,9(a),11(a),11(b)	\$	\$	\$
Governance		1,150	27	1,150
General purpose funding		1,715,147	2,406,423	1,700,167
Law, order, public safety		42,400	36,974	42,400
Health		2,000	4,161	2,000
Education and welfare		8,750	13,105	8,750
Housing		164,000	162,785	164,000
Community amenities		11,200	12,898	10,300
Recreation and culture		53,700	72,289	145,800
Transport		340,000	126,325	126,325
Economic services		88,500	94,361	68,982
Other property and services		64,000	536,583	99,000
		2,490,847	3,465,931	2,368,874
<b>Expenses excluding finance costs</b>	4(a),5,11(c)(e)(f)(f)			
Governance		(336,313)	(279,374)	(350,813)
General purpose funding		(38,500)	(30,942)	(38,500)
Law, order, public safety		(86,130)	(77,235)	(86,130)
Health		(38,200)	(27,624)	(33,800)
Education and welfare		(43,050)	(37,276)	(38,300)
Housing		(179,096)	(143,560)	(166,996)
Community amenities		(134,266)	(89,869)	(134,266)
Recreation and culture		(828,148)	(731,551)	(811,898)
Transport		(1,551,000)	(1,376,243)	(1,452,935)
Economic services		(383,900)	(385,415)	(354,050)
Other property and services		(25,000)	(168,376)	(14,000)
		(3,643,603)	(3,347,465)	(3,481,688)
<b>Finance costs</b>	7,6(a),11(d)			
Economic services		0	(482)	(482)
		0	(482)	(482)
<b>Subtotal</b>		(1,152,756)	117,984	(1,113,296)
Non-operating grants, subsidies and contributions	9(b)	732,100	1,237,090	972,647
Profit on disposal of assets	4(b)	560,000	55,260	0
(Loss) on disposal of assets	4(b)	0	0	(6,000)
		1,292,100	1,292,350	966,647
<b>Net result</b>		<b>139,344</b>	<b>1,410,334</b>	<b>(146,649)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>139,343</b>	<b>1,410,334</b>	<b>(146,649)</b>

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



## **KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS**

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

### **OBJECTIVE**

#### **GOVERNANCE**

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

### **ACTIVITIES**

Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.

#### **GENERAL PURPOSE FUNDING**

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

#### **LAW, ORDER, PUBLIC SAFETY**

To provide services to help ensure a safer and environmentally conscious community.

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including

#### **HEALTH**

To provide an operational framework for environmental and community health.

Inspection of food outlets and their control, provision of meat inspection services, noise control, waste disposal compliance and operation of

#### **EDUCATION AND WELFARE**

To provide services to disadvantaged persons, the elderly, children and youth.

Maintenance of senior citizen centre (old school). Provision and maintenance of home and community care programs and youth services.

#### **HOUSING**

To help ensure adequate staff, community and aged housing.

Provision and maintenance of staff, community and aged housing.

#### **COMMUNITY AMENITIES**

To provide services required by the community.

Rubbish collection services, operation of rubbish disposal sites, litter control, protection of the environment, cemetery and public conveniences.

#### **RECREATION AND CULTURE**

To establish and effectively manage infrastructure and resource which will help the social well being of the community

Maintenance of public halls, civic centres, aquatic centre, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

#### **TRANSPORT**

To provide safe, effective and efficient transport services to the community.

Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.

#### **ECONOMIC SERVICES**

To help promote the shire and its economic wellbeing.

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control.

#### **OTHER PROPERTY AND SERVICES**

To monitor and control council's overheads operating accounts.

Private works operation, plant repair and operation costs and engineering operation costs.

**SHIRE OF WESTONIA**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		1,062,629	1,038,592	1,047,650
Operating grants, subsidies and contributions		1,063,017	1,458,900	960,842
Fees and charges		310,250	501,286	275,150
Interest received		18,750	22,225	18,750
Goods and services tax received		0	1,911	0
Other revenue		36,200	325,387	66,482
		2,490,846	3,348,301	2,368,874
<b>Payments</b>				
Employee costs		(1,028,434)	(927,464)	(906,478)
Materials and contracts		(789,056)	(863,792)	(768,811)
Utility charges		(167,150)	(218,731)	(143,450)
Interest expenses		0	(6,050)	(482)
Insurance paid		(117,000)	(113,875)	(110,986)
Other expenditure		(46,623)	(44,948)	(42,623)
		(2,148,263)	(2,174,860)	(1,972,830)
<b>Net cash provided by (used in) operating activities</b>	3	342,583	1,173,441	396,044
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	4(a)	(1,970,000)	(783,047)	(955,090)
Payments for construction of infrastructure	4(a)	(1,466,000)	(1,261,354)	(1,738,500)
Non-operating grants, subsidies and contributions	9(b)	732,100	1,237,090	972,647
Proceeds from sale of plant and equipment	4(b)	1,611,000	183,352	240,000
<b>Net cash provided by (used in) investing activities</b>		(1,092,900)	(623,959)	(1,480,943)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	0	(10,358)	(10,358)
<b>Net cash provided by (used in) financing activities</b>		0	(10,358)	(10,358)
<b>Net increase (decrease) in cash held</b>		(750,317)	539,124	(1,095,257)
Cash at beginning of year		4,689,194	4,183,453	4,179,070
<b>Cash and cash equivalents at the end of the year</b>	3	<b>3,938,877</b>	<b>4,722,577</b>	<b>3,083,813</b>

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

**SHIRE OF WESTONIA**  
**RATE SETTING STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	2(a)	2,018,833	1,533,425	1,354,255
		2,018,833	1,533,425	1,354,255
<b>Revenue from operating activities (excluding rates)</b>				
Governance		1,150	27	1,150
General purpose funding		657,168	1,363,283	657,167
Law, order, public safety		42,400	36,974	42,400
Health		2,000	4,161	2,000
Education and welfare		8,750	13,105	8,750
Housing		164,000	162,785	164,000
Community amenities		11,200	12,898	10,300
Recreation and culture		53,700	72,289	145,800
Transport		755,000	146,746	126,325
Economic services		88,500	94,361	68,982
Other property and services		209,000	571,422	99,000
		1,992,868	2,478,051	1,325,874
<b>Expenditure from operating activities</b>				
Governance		(336,313)	(279,374)	(350,813)
General purpose funding		(38,500)	(30,942)	(38,500)
Law, order, public safety		(86,130)	(77,235)	(86,130)
Health		(38,200)	(27,624)	(33,800)
Education and welfare		(43,050)	(37,276)	(38,300)
Housing		(179,096)	(143,560)	(166,996)
Community amenities		(134,266)	(89,869)	(134,266)
Recreation and culture		(828,148)	(731,551)	(811,898)
Transport		(1,551,000)	(1,376,243)	(1,456,935)
Economic services		(383,900)	(385,897)	(354,532)
Other property and services		(25,000)	(168,376)	(16,000)
		(3,643,603)	(3,347,947)	(3,488,170)
Non-cash amounts excluded from operating activities	2(b)	664,989	1,415,204	1,515,340
<b>Amount attributable to operating activities</b>		1,033,087	2,078,733	707,299
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions		732,100	1,237,090	972,647
Payments for property, plant and equipment	4(a)	(1,970,000)	(783,047)	(955,090)
Payments for construction of infrastructure	4(a)	(1,466,000)	(1,261,354)	(1,738,500)
Proceeds from disposal of assets	4(b)	1,611,000	183,352	240,000
		(1,092,900)	(623,959)	(1,480,943)
<b>Amount attributable to investing activities</b>		(1,092,900)	(623,959)	(1,480,943)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	0	(10,358)	(10,358)
Transfers to cash backed reserves (restricted assets)	7(a)	(467,500)	(435,342)	(521,500)
Transfers from cash backed reserves (restricted assets)	7(a)	795,000	0	292,000
<b>Amount attributable to financing activities</b>		327,500	(445,700)	(239,858)
<b>Budgeted deficiency before imposition of general rates</b>		267,687	1,009,075	(1,013,502)
<b>Estimated amount to be raised from general rates</b>	1	1,057,979	1,043,140	1,043,000
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2(a)	1,325,666	2,052,215	29,498

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

SHIRE OF WESTONIA  
INDEX OF NOTES TO THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2022

Rates	15
Net Current Assets	23
Reconciliation of cash	27
Asset Acquisitions	28
Asset Disposals	29
Asset Depreciation	30
Borrowings	31
Leases	36
Reserves	37
Fees and Charges	38
Grant Revenue	38
Revenue Recognition	39
Other Information	40
Major Land Transactions	41
Trading Undertakings and Major Trading Undertakings	42
Interests in Joint Arrangements	43
Trust	44
Significant Accounting Policies - Other Information	45



SHIRE OF WESTONIA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2022  
**1. RATES**

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2021/22 Budgeted rate revenue	2021/22 Budgeted interim rates	2021/22 Budgeted back rates	2021/22 Budgeted total revenue	2020/21 Actual total revenue	2020/21 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
<b>Differential general rate or general rate</b>									
<b>Gross rental valuations</b>									
GRV -Residential	0.07222	51	650,115	46,950	0	0	46,950	44,682	44,682
GRV- Mining	0.20536	2	1,305,800	268,159	0	0	268,159	267,628	267,628
<b>Unimproved valuations</b>									
UV - Rural/Pastoral	0.01626	122	44,721,943	727,000	34	0	727,034	713,497	713,969
UV - Mining	0.01626	5	140,028	2,276	0	0	2,276	2,806	2,806
<b>Sub-Totals</b>		180	46,817,886	1,044,385	34	0	1,044,419	1,028,613	1,029,085
<b>Minimum</b>									
<b>Minimum payment</b>									
	\$								
<b>Gross rental valuations</b>									
GRV -Residential	355	15	23,507	5,325	0	0	5,325	6,035	5,680
<b>Unimproved valuations</b>									
UV - Rural/Pastoral	355	17	107,757	6,035	0	0	6,035	6,035	6,035
UV - Mining	200	11	26,707	2,200	0	0	2,200	2,457	2,200
<b>Sub-Totals</b>		43	157,971	13,560	0	0	13,560	14,527	13,915
		223	46,975,857	1,057,945	34	0	1,057,979	1,043,140	1,043,000
<b>Total amount raised from general rates</b>							1,057,979	1,043,140	1,043,000
Ex gratia rates							4,650	4,519	4,650
<b>Total rates</b>							1,062,629	1,047,659	1,047,650

All land (other than exempt land) in the Shire of Westonia is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire of Westonia.

The general rates detailed for the 2021/22 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF WESTONIA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2022  
**1. RATES (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
		\$	%	%
<b>Option one</b>				
Single full payment	8/09/2021	0	0.0%	11.0%
<b>Option two</b>				
First instalment	8/09/2021	12	5.5%	11.0%
Second instalment	12/01/2022	12	5.5%	11.0%
<b>Option three</b>				
First instalment	8/09/2021	12	5.5%	11.0%
Second instalment	10/11/2021	12	5.5%	11.0%
Third instalment	12/01/2022	12	5.5%	11.0%
Fourth instalment	16/03/2022	12	5.5%	11.0%

	2021/22 Budget revenue	2020/21 Actual revenue	2020/21 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	1,250	2,238	1,250
Instalment plan interest earned	1,400	1,734	1,400
	2,650	3,972	2,650

SHIRE OF WESTONIA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2022  
**1. RATES (CONTINUED)**

**(c) Objectives and Reasons for Differential Rating**

To provide equity in the rating of properties across the Shire the following rate categories have been determined for the implementation of differential rating.

**Differential general rate**

Description	Characteristics	Objects	Reasons
GRV - Residential	Properties within the townsite boundaries with a predominant residential land use.	This rate is to contribute to services desired by the community	This is considered to be the base rate above which all other GRV rated properties are assessed.
GRV - Mining	Properties with a land use associated with mining/exploration or prospecting purposes.	The object is to raise additional revenue to contribute towards higher costs associated with mining activity.	This category of rates is higher to raise additional revenue to contribute towards the Shires high infrastructure and maintenance costs associated with mining activity in the area.

**(d) Differential Minimum Payment**

Description	Characteristics	Objects	Reasons
GRV - Residential	Properties within the townsite boundaries with a predominant residential land use.	The object of the minimums is to raise a reasonable contribution from all ratepayers towards the cost of providing municipal services.	The minimum is a realistic contribution that any property should make towards the cost of services provided
GRV - Mining	Properties with a land use associated with mining/exploration or prospecting purposes		

SHIRE OF WESTONIA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2022  
1. RATES (CONTINUED)

The Shire did not raise specified area rates for the year ended 30th June 2022.

The Shire did not raise service charges for the year ended 30th June 2022.

Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2022.



SHIRE OF WESTONIA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2022  
2. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents- unrestricted

Cash and cash equivalents - restricted

Receivables

Inventories

Less: current liabilities

Trade and other payables

Long term borrowings

Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Rate Setting Statement

Note	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
	\$	\$	\$
3	1,035,863	1,458,680	59,140
3	2,903,014	3,230,514	3,024,673
	252,761	252,761	135,131
	7,414	7,414	7,884
	4,199,052	4,949,369	3,226,828
	92,627	92,627	(172,657)
6	0	0	21,138
	207,351	207,351	174,789
	299,978	299,978	23,270
	4,499,030	5,249,347	3,250,098
2.(c)	(3,173,365)	(3,230,514)	(3,220,600)
	1,325,665	2,018,833	29,498

## 2. NET CURRENT ASSETS (CONTINUED)

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

## Items excluded from calculation of budgeted deficiency

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

## (b) Operating activities excluded from budgeted deficiency

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

## Adjustments to operating activities

Less: Profit on asset disposals  
Add: Loss on disposal of assets  
Add: Depreciation on assets  
Movement in non-current employee provisions  
Movement in current employee provisions associated with restricted cash

## Non cash amounts excluded from operating activities

Note	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
	\$	\$	\$
4(b)	(560,000)	(55,260)	0
4(b)	0	0	6,000
5	1,495,340	1,460,411	1,509,340
	0	10,053	
	(270,351)		
	664,989	1,415,204	1,515,340
7	(2,903,014)	(3,230,514)	(3,024,673)
	0	0	(21,138)
	(270,351)	0	(174,789)
Total adjustments to net current assets	(3,173,365)	(3,230,514)	(3,220,600)

## Total adjustments to net current assets

## **SIGNIFICANT ACCOUNTING POLICIES**

### **CURRENT AND NON-CURRENT CLASSIFICATION**

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

### **TRADE AND OTHER PAYABLES**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire of Westonia becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

### **PREPAID RATES**

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

### **INVENTORIES**

#### **General**

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

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

#### **Superannuation**

The Shire of Westonia contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Westonia 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.

### **CONTRACT ASSETS**

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

### **TRADE AND OTHER RECEIVABLES**

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

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

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

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

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

### **PROVISIONS**

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

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

### **EMPLOYEE BENEFITS**

#### **Short-term employee benefits**

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

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

**3. RECONCILIATION OF CASH**

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

	Note	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
Cash at bank and on hand		657,742	1,408,059	288,641
Term deposits		3,281,135	3,281,135	2,795,172
<b>Total cash and cash equivalents</b>		<b>3,938,877</b>	<b>4,689,194</b>	<b>3,083,813</b>
Held as				
- Unrestricted cash and cash equivalents		1,035,863	1,458,680	59,140
- Restricted cash and cash equivalents		2,903,014	3,230,514	3,024,673
		<b>3,938,877</b>	<b>4,689,194</b>	<b>3,083,813</b>
<b>Restrictions</b>				
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		2,903,014	3,230,514	3,024,673
		<b>2,903,014</b>	<b>3,230,514</b>	<b>3,024,673</b>
The restricted assets are a result of the following specific purposes to which the assets may be used:				
Reserves - cash/financial asset backed	7	2,903,014	3,230,514	3,024,673
		<b>2,903,014</b>	<b>3,230,514</b>	<b>3,024,673</b>
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		<b>139,344</b>	<b>1,410,334</b>	<b>(146,649)</b>
Depreciation	5	1,495,340	1,460,411	1,509,340
(Profit)/loss on sale of asset	4(b)	(560,000)	(55,260)	6,000
(Increase)/decrease in receivables		0	(117,630)	0
(Increase)/decrease in inventories		0	470	0
Increase/(decrease) in payables		0	(265,284)	0
Increase/(decrease) in employee provisions		0	(22,509)	0
Non-operating grants, subsidies and contributions		(732,100)	(1,237,090)	(972,647)
<b>Net cash from operating activities</b>		<b>342,584</b>	<b>1,173,442</b>	<b>396,044</b>

**SIGNIFICANT ACCOUNTING POLICES****CASH AND CASH EQUIVALENTS**

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 2 - Net Current Assets.

**FINANCIAL ASSETS AT AMORTISED COST**

The Shire classifies financial assets at amortised 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 WESTONIA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2022  
4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program						2021/22 Budget total	2020/21 Actual total	2020/21 Budget total
	Education and welfare	Housing	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>									
Buildings - non-specialised	0	0	0	0	0	0	0	0	0
Buildings - specialised	250,000	460,000	0	40,000	60,000	12,000	822,000	18,463	40,358
Furniture and equipment	0	12,000	55,000	0	30,000		97,000	382,766	518,732
Plant and equipment	0	0	0	901,000	0	150,000	1,051,000	381,817	396,000
	250,000	472,000	55,000	941,000	90,000	162,000	1,970,000	783,047	955,090
<i>Infrastructure</i>									
Infrastructure - roads	0	0	0	1,420,500	0	0	1,420,500	1,261,354	1,698,500
Infrastructure - footpaths	0	0	0	45,500	0	0	45,500	0	40,000
	0	0	0	1,466,000	0	0	1,466,000	1,261,354	1,738,500
<b>Total acquisitions</b>	250,000	472,000	55,000	2,407,000	90,000	162,000	3,436,000	2,044,401	2,693,590

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

**SIGNIFICANT ACCOUNTING POLICIES**

**RECOGNITION OF ASSETS**

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

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

**SHIRE OF WESTONIA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**  
**4. FIXED ASSETS**

**(b) Disposals of Assets**

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

	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss	2020/21 Actual Net Book Value	2020/21 Actual Sale Proceeds	2020/21 Actual Profit	2020/21 Actual Loss	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program</b>												
Transport	901,000	1,316,000	415,000	0	65,579	86,000	20,421	0	108,000	104,000	0	(4,000)
Other property and services	150,000	295,000	145,000	0	62,513	97,352	34,839	0	138,000	136,000	0	(2,000)
	1,051,000	1,611,000	560,000	0	128,092	183,352	55,260	0	246,000	240,000	0	(6,000)
<b>By Class</b>												
<u>Property, Plant and Equipment</u>												
Plant and equipment	1,051,000	1,611,000	560,000	0	128,092	183,352	55,260	0	246,000	240,000	0	(6,000)
	1,051,000	1,611,000	560,000	0	128,092	183,352	55,260	0	246,000	240,000	0	(6,000)

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

- Staff housing programme
- Plant replacement programme

**SIGNIFICANT ACCOUNTING POLICIES**

**GAINS AND LOSSES ON DISPOSAL**

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



**SHIRE OF WESTONIA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**  
**5. ASSET DEPRECIATION**

**By Program**

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

**By Class**

Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - Parks and Ovals

2021/22 Budget	2020/21 Actual	2020/21 Budget
\$	\$	\$
40	0	40
17,000	7,370	17,000
1,600	1,520	1,600
10,500	9,488	10,000
67,000	61,358	67,000
49,200	18,823	49,200
206,000	176,916	217,500
878,000	934,728	856,000
79,000	76,666	84,000
187,000	173,544	207,000
1,495,340	1,460,411	1,509,340
382,140	331,501	394,140
67,500	36,246	64,500
160,000	143,121	180,000
12,000	902,723	825,000
840,000	12,595	12,000
33,700	34,225	33,700
1,495,340	1,460,411	1,509,340

**SIGNIFICANT ACCOUNTING POLICIES**

**DEPRECIATION**

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

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

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

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

Buildings - specialised	50 to 80 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	
Infrastructure - footpaths	20 years
Infrastructure - Parks and Ovals	30 to 75 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 WESTONIA

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2022

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Economic services																		
Self Supporting Loans																		
Economic services																		
School Bus	6	Treasury	0.03085	0	0	0	0	0	10,358	0	(10,358)	0	(482)	10,358	0	(10,358)	0	(482)
				0	0	0	0	0	10,358	0	(10,358)	0	(482)	10,358	0	(10,358)	0	(482)
				0	0	0	0	0	10,358	0	(10,358)	0	(482)	10,358	0	(10,358)	0	(482)

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 WESTONIA

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2022

6. INFORMATION ON BORROWINGS

(b) New borrowings - 2021/22

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2022

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2021 nor is it expected to have unspent borrowing funds as at 30th June 2022.

(d) Credit Facilities

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit			
Bank overdraft at balance date			
Credit card limit	13,000	13,000	13,000
Credit card balance at balance date	(5,000)	(5,000)	(5,000)
Total amount of credit unused	8,000	8,000	8,000

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

**SHIRE OF WESTONIA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**  
**7. CASH BACKED RESERVES**

**(a) Cash Backed Reserves - Movement**

	<b>2021/22 Budget Opening Balance</b>	<b>2021/22 Budget Transfer to</b>	<b>2021/22 Budget Transfer (from)</b>	<b>2021/22 Budget Closing Balance</b>	<b>2020/21 Actual Opening Balance</b>	<b>2020/21 Actual Transfer to</b>	<b>2020/21 Actual Transfer (from)</b>	<b>2020/21 Actual Closing Balance</b>	<b>2020/21 Budget Opening Balance</b>	<b>2020/21 Budget Transfer to</b>	<b>2020/21 Budget Transfer (from)</b>	<b>2020/21 Budget Closing Balance</b>
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Reserves cash backed - Leave Reserve	108,703	1,000	0	109,703	108,018	685	0	108,703	108,018	2,000	0	110,018
(b) Reserves cash backed - Plant Replacement	998,757	260,000	(435,000)	823,757	985,733	13,024	0	998,757	985,733	257,500	(150,000)	1,093,233
(c) Reserves cash backed - Building	840,828	70,000	(300,000)	610,828	736,006	104,822	0	840,828	736,006	55,500	0	791,506
(d) Reserves cash backed - Communication/IT	68,579	500	0	69,079	68,147	432	0	68,579	68,147	1,000	0	69,147
(e) Reserves cash backed - Community Development	573,435	3,000	(60,000)	516,435	470,299	103,136	0	573,435	470,299	2,000	(142,000)	330,299
(f) Reserves cash backed - Waste Management	121,593	500	0	122,093	90,970	30,623	0	121,593	90,970	1,000	0	91,970
(g) Reserves cash backed - Swimming Pool ReDevelopment	351,980	2,000	0	353,980	300,000	51,980	0	351,980	300,000	51,500	0	351,500
(h) Reserves cash backed - Roadworks Reserve	166,639	130,500	0	297,139	36,000	130,639	0	166,639	36,000	151,000	0	187,000
	3,230,514	467,500	(795,000)	2,903,014	2,795,172	435,342	0	3,230,514	2,795,173	521,500	(292,000)	3,024,673

**(b) Cash Backed Reserves - Purposes**

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

<b>Reserve name</b>	<b>Anticipated date of use</b>	<b>Purpose of the reserve</b>
(a) Reserves cash backed - Leave Reserve	Ongoing	- to be used to fund annual and long service leave requirements.
(b) Reserves cash backed - Plant Replacement	Ongoing	- to be used for the purchase of major plant.
(c) Reserves cash backed - Building	Ongoing	- to be used for the purchase of land and construction of major buildings and facilities.
(d) Reserves cash backed - Communication/IT	Ongoing	- to be used for the purpose of upgrading IT equipment and rebroadcasting equipment.
(e) Reserves cash backed - Community Development	Ongoing	- to be used for the development of land, buildings and facilities for the community.
(f) Reserves cash backed - Waste Management	Ongoing	- to be used for ongoing waste management strategies.
(g) Reserves cash backed - Swimming Pool ReDevelopment	Ongoing	- to be used for redevelopment of the Westonia Memorial Swimming Pool.
(h) Reserves cash backed - Roadworks Reserve	Ongoing	- to be used for upgrades/maintenance to Boodarockin Rd and Koorda Bullfinch Rd (M40)

**8. FEES & CHARGES REVENUE**

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

2021/22 Budget	2020/21 Actual	2020/21 Budget
\$	\$	\$
150	27	150
900	1,016	900
0	298	0
8,000	11,191	8,000
161,000	162,785	161,500
11,200	12,899	10,300
1,700	1,016	1,800
88,300	94,199	48,500
39,000	217,855	44,000
310,250	501,287	275,150

**9. GRANT REVENUE****By Program:****(a) Operating grants, subsidies and contributions**

General purpose funding
Law, order, public safety
Housing
Recreation and culture
Transport

2021/22 Budget	2020/21 Actual	2020/21 Budget
\$	\$	\$
633,017	1,335,819	633,017
37,500	35,958	37,500
500	0	0
52,000	71,272	144,000
340,000	126,325	126,325
1,063,017	1,569,374	960,842

**(b) Non-operating grants, subsidies and contributions**

Education and welfare
Housing
Recreation and culture
Transport
Economic services

2021/22 Budget	2020/21 Actual	2020/21 Budget
\$	\$	\$
90,500	158,369	0
160,000	0	0
100	890	0
451,500	756,599	704,415
30,000	321,232	268,232
732,100	1,237,090	972,647
1,795,117	2,806,464	1,933,489

Total grants, subsidies and contributions

**SHIRE OF WESTONIA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**  
**10. REVENUE RECOGNITION**

**SIGNIFICANT ACCOUNTING POLICIES**

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

Revenue Category	Nature of goods and services	when obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed



## 11. OTHER INFORMATION

**The net result includes as revenues**

**(a) Interest earnings**

Investments

- Reserve funds

- Other funds

Other interest revenue (refer note 1b)

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

### (b) Other revenue

## Reimbursements and recoveries

Other

### The net result includes as expenses

### (c) Auditors remuneration

## Audit services

**(d) Interest expenses (finance costs)**

Borrowings (refer Note 6(a))

#### (e) Elected members remuneration

## Meeting fees

Mayor/President's allowance

Travelling expenses

Telecommunications allowance

SHIRE OF WESTONIA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2022  
12. MAJOR LAND TRANSACTIONS

It is not anticipated the Shire will be party to any Major Land Transactions or Trading Undertakings during 2021/22.

SHIRE OF WESTONIA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2022  
**13. TRUST FUNDS**

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

Detail	Balance 30 June 2021	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2022
	\$	\$	\$	\$
LGMA - Receipts	2,749	2,036	(113)	4,672
Westonia Historical Society	14,803	8,043	(3,702)	19,145
Cemetery Committee	6,405	2,000	0	8,405
	23,957	12,079	(3,814)	32,222

14. SIGNIFICANT ACCOUNTING POLICIES - OTHER  
INFORMATION

**GOODS AND SERVICES TAX (GST)**

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

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

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

**CRITICAL ACCOUNTING ESTIMATES**

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

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

**ROUNDING OFF FIGURES**

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

**COMPARATIVE FIGURES**

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

**BUDGET COMPARATIVE FIGURES**

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

SHIRE OF WESTONIA Schedule 3 - GENERAL PURPOSE FUNDING ANNUAL BUDGET 2021/2022				
GL #	DESCRIPTION	ANNUAL BUDGET 2021/2022	ACTUAL 2020/2021	ADOPTED BUDGET 2020/2021
	<b>RATE REVENUE</b>			
	<b>Operating Expenditure</b>			
03100	ABC Costs- Rate Revenue	27,000	23,456	27,000
03101	Rate Notice Stationery expense	500	260	500
03102	Rates Recovery - Legal Expenses	1,500	0	1,500
03103	Valuation Expenses and Title Searches Expense	4,000	3,154	4,000
03107	Rates Written-off	0	23	0
03107	Rates Written-off	500	0	500
	<b>Sub Total</b>	<b>33,500</b>	<b>26,893</b>	<b>33,500</b>
	<b>RATE REVENUE</b>			
	<b>Operating Income</b>			
03104	General Rates Levied	(1,057,980)	(1,043,163)	(1,043,000)
03105	Ex-Gratia Rates Received	(4,650)	(4,519)	(4,650)
03106	Penalty Interest Raised on Rates	(1,400)	(1,734)	(1,400)
03108	Back Rates Levied	0	0	0
03109	Instalment Interest Received	(1,250)	(2,238)	(1,250)
03110	Rates Administration Fee Received	0	0	0
03112	Other Revenue	(500)	(720)	(500)
	<b>Sub Total</b>	<b>(1,065,780)</b>	<b>(1,052,374)</b>	<b>(1,050,800)</b>

Note 18 (b) - Account Detail (by Reporting Program)	
Operating Program	<b>GENERAL PURPOSE FUNDING</b>
Operating Sub-Program	<b>Rates</b>
Description/Objectives	The Collection of Rates revenue and the maintenance of valuation and rating records to support the collection process. Chief Executive Officer. In recognition of the Work associated with maintaining a register, valuation and answering enquires in allocation of administration costs has been allocated to the Sub-Program.
Management	
IE CODE	
903	<b>New Budget Initiatives</b>
520	<b>and Highlights</b>
520	➤ The GRV rate in the dollar increase has been kept at 2% to 7.2218 and Mining Differential rate of 20.5362
520	➤ The UV rate in the dollar will remain at 1.6256 (2%)
100	➤ Minimum rates for both GRV and UV assessments remain at \$355 and Differential for Mining at \$200
585	➤ 03101 Postage of Rate/Instalment Notices 500.00
	➤ 03103 Annual UV Valuation & GRV Revaluation 4,000.00
	➤ 03102 Legal Expense on Outstanding Rates 1,500.00
100	➤ 03107 Mining Tenements (Dead) 500.00
100	➤ 03106 reduced to 5% Interest on O/S Rates 1,400.00
160	➤ 03110 Administration charge reduced to \$0 per assessment 0.00
160	➤ 03109 Reduced to 5% pa on Instalment Notices 1,250.00
170	
114	Local Laws
	Statutory Requirements
	Service Levels
	Fees & Charges
	Capital Investment
	Financing

SHIRE OF WESTONIA Schedule 3 - GENERAL PURPOSE FUNDING ANNUAL BUDGET 2021/2022				
GL #	DESCRIPTION	ANNUAL BUDGET 2021/2022	ACTUAL 2020/2021	ADOPTED BUDGET 2020/2021
03210	<b>OTHER GENERAL PURPOSE FUNDING</b>			
	<b>Operating Expenditure</b>			
	Bank Fees Expense	5,000	4,072	5,000
	<b>Sub Total</b>	<b>5,000</b>	<b>4,072</b>	<b>5,000</b>
03201 03202 03204 03204 03204 03205	<b>OTHER GENERAL PURPOSE FUNDING</b>			
	<b>Operating Income</b>			
	Grants Commission Grant Rec. - Gen Roads 50% claim	(397,804)	(810,555)	(397,804)
	Grants Commission Grant Received - Roads 50% claim	(235,213)	(525,264)	(235,213)
	Interest Received - Muni	(1,000)	(124)	(1,000)
	Interest Received - Reserves	(15,000)	(18,129)	(15,000)
	Interest Received - Trust	(100)	0	(100)
	Other General Purpose funding received	(250)	(0)	(250)
	<b>Sub Total</b>	<b>(649,367)</b>	<b>(1,354,072)</b>	<b>(649,367)</b>
	<b>TOTAL INCOME TO OPERATING STATEMENT</b>	<b>(1,715,147)</b>	<b>(2,406,445)</b>	<b>(1,700,167)</b>
	<b>TOTAL EXPENDITURE TO OPERATING STATEMENT</b>	<b>38,500</b>	<b>30,965</b>	<b>38,500</b>

Note 18 (b) - Account Detail (by Reporting Program)	
Operating Program	<b>GENERAL PURPOSE FUNDING</b>
Operating Sub-Program	<b>Other General Purpose Funding</b>
IE CODE	Description/Objectives
	Management
521	Chief Executive Officer. In recognition of the work required to respond to grant information and the engagement of a consultant to assist with submissions, an amount of administration expenses is allocated to this Sub-Program.
	<b>New Budget Initiatives and Highlights</b>
	<p>➤ <b>03201 Grants Commission - General Purpose</b></p> <p>Federal Assistance Grant - General 418,675.00</p> <p>Distributed at Councils Discretion 437,465.00</p> <p><b>856,140.00</b></p> <p>➤ <b>03202 Grants Commission - Road</b></p> <p>Federal Assistance Grant - Roads 293,084.00</p> <p><b>236,256.00</b></p> <p><b>529,340.00</b></p> <p>➤ <b>03202 Investments Interest</b></p> <p>Municipal Interest 1,000.00</p> <p>Reserve Interest 15,000.00</p> <p>Trust Interest 100.00</p> <p><b>16,100.00</b></p> <p>➤ <b>03210 Bank Charges</b></p> <p>Municipal Bank Fees (EFTPOS, AutoPay's, Credit Card) 4,000.00</p> <p>Loan Govt Guarantee Fee 1,000.00</p> <p><b>5,000.00</b></p>
111	
111	
160	1,385,480.00
161	
162	
170	
	Local Laws None
	Statutory Requirements None
	Service Levels The investment of surplus funds is determined by a previously adopted Council policy.
	Fees & Charges None
	Capital Investment None
	Financing None

SHIRE OF WESTONIA Schedule 4 - GOVERNANCE ANNUAL BUDGET 2021/2022				
GL #	DESCRIPTION	ANNUAL BUDGET 2021/2022	ACTUAL 2020/2021	BUDGET 2020/2021
	<b>Members of Council</b>			
	<b>Operating Expenditure</b>			
04100	Members Travelling Expenses paid	1,000	881	1,000
04101	Members Conference Expenses	6,000	0	2,000
04101	Members Conference Expenses	5,000	1,853	2,000
04102	Council Election Expenses	2,000	309	500
04103	President's Allowance paid	5,589	5,553	5,589
04104	Members Refreshments & Receptions Expense	16,000	13,927	16,000
04105	Members - Insurance	13,900	13,633	13,900
04106	<b>Members - Subscriptions</b>			
04106	<i>SCRM Subs - Reginal Risk Management</i>	7,500	4,242	7,500
04106	<i>SGEZ Subs-Great Eastern Zone</i>	0	0	0
04106	<i>SLGMA Subs-LGMA Corporate</i>	750	574	750
04106	<i>SWALGA Subs-WALGA</i>	19,000	18,303	19,000
04106	<i>SOTHER Subs-Other (SLIPs)</i>	2,500	2,278	2,500
04106	<i>SWEROC Subs-WEROC, CEACA</i>	32,000	32,000	32,000
04107	Members - Donation & Gifts	3,000	951	3,000
04108	Members Telephone Subsidy Paid	1,200	1,218	1,200
04109	Members Sitting Fees Paid	21,534	21,318	21,534
04110	Consultant Fees Expense	33,000	0	38,000
04111	Training Expenses of Members	3,000	355	3,000
04112	<b>Maintenance - Council Chambers</b>			
04112	<i>BCCH Maintenance - Council Chambers Other</i>	600	665	600
04112	<i>BCCH Maintenance - Council Chambers Other</i>	900	764	900
04112	<i>BCCH Maintenance - Council Chambers Cleaning</i>	500	179	500
04112	<i>BCCH Maintenance - Council Chambers Utilities</i>	800	239	800
04113	ABC Costs- Relating to Members	135,000	117,282	135,000
04114	Audit Fees expense	21,000	20,980	22,000
04118	Advertising	2,000	930	2,000
04120	Public Relations/ Promotions	2,500	20,940	18,500
04199	Depreciation - Members of Council	40	0	40
	<b>TOTAL EXPENDITURE TO OPERATING STATEMENT</b>	<b>336,313</b>	<b>279,374</b>	<b>349,813</b>
	<b>Members of Council</b>			
04115	Other Income Relating to Members	0	0	0
04121	Contributions, Reimbursements	(1,000)	0	(1,000)
04122	Photocopying	(100)	(27)	(100)
04123	Drought Assistance Funding - Income	0	0	0
04124	Sale of Electoral Rolls	(50)	0	(50)
	<b>TOTAL INCOME TO OPERATING STATEMENT</b>	<b>(1,150)</b>	<b>(27)</b>	<b>(1,150)</b>

Note 18 (b) - Account Detail (by Reporting Program)	
Operating Program	GOVERNANCE
Operating Sub-Program	Members of Council
Description/Objectives	The maintenance of a representative body of community members elected to fill the role of Councillors and President as required by the Local Government Act 1995 Financial Contributions to MSHS Chaplaincy Service
Management	The Chief Executive Officer is responsible to ensure that the policies & decisions of the Elected Members are implemented in an efficient and effective manner.
<b>New Budget Initiatives and Highlights</b>	<p>➤ <b>04114 Audit Fees</b></p> <p>Audit Fees (Other) 1,400.00</p> <p>2021/2022 Audit Fees (Interim /Final) 19,600.00</p> <p><b>21,000.00</b></p> <p>➤ <b>04103</b> 21/22 Presidents Allowance per SAT 5,589.00</p> <p>➤ <b>04109</b> 21/22 Councillors Fee @ \$3589 21,534.00</p> <p>➤ <b>04100</b> Councillors @ .71c per Km 1,000.00</p> <p>➤ <b>04108</b> iPad Recharge 1,200.00</p> <p>➤ <b>04101</b> LG Week 6,000.00</p> <p>LG Week Expenses (Accom &amp; Meals) 5,000.00</p> <p><b>34,734.00</b></p> <p>➤ <b>04106</b> WEROC 12,000.00</p> <p>CEACA 20,000.00</p> <p>➤ <b>04118</b> Members Advertising 2,000.00</p> <p>➤ <b>04110 Consultancy</b></p> <p>Financial Management Review 10,000.00</p> <p>Asset Valuation 7,700.00</p> <p>Local Laws 3,000.00</p> <p>Planning 10,000.00</p> <p>Other 2,300.00</p> <p><b>33,000.00</b></p> <p>➤ <b>04102 Elections Expenses</b> 2,000.00</p> <p>➤ <b>04104 Refreshments &amp; Receptions</b></p> <p>Council Meetings 8,000.00</p> <p>Council Functions 8,000.00</p> <p><b>16,000.00</b></p> <p>➤ <b>04107 Donations &amp; Contributions</b></p> <p>Merredin Senior High - Chaplaincy 550.00</p> <p>Eastern District Display Committee 350.00</p> <p>Other 2,100.00</p> <p><b>3,000.00</b></p> <p>➤ <b>04120 Public Relation Promotions</b> 2,500.00</p>



SHIRE OF WESTONIA Schedule 4 - GOVERNANCE ANNUAL BUDGET 2020/2021					IE CODE
GL #	DESCRIPTION	ANNUAL BUDGET 2021/2022	ACTUAL 2020/2021	BUDGET 2020/2021	
	Members of Council				
	Sub Total	0	0	0	
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	0	0	0	

		<b>2,500.00</b>
➤	<b>04105 Insurance</b>	
	Management	6,420.00
	Personal Accident	395.00
	Travel	695.00
	Other Property	1900.00
	Crime & Cyber Crime	4,460.00
		<b>13,870.00</b>
	The Council has adopted Local Laws which covers a range of subjects.	
Local Laws	Further information on these laws is available at the offices of the	
Statutory Requirements	A local government is required to maintain a structure of elected members by State Legislation.	
	The Council is required to engage an independent Auditor who conducts an attestation audit in accordance with the Local Government Act 1995 and associated Audit Regulations	
Service Levels	The Elected Members meet regularly on the third Thursday of each month to consider matters requiring a decision. These meeting are open to the public and contain a period for public questions at the commencement of the meeting	
Fees & Charges	Copies of all council documents including Agendas and Minutes are available to the public at cost.	
Payments to Elected Members	Councillors attendance at ordinary and special meetings of council are eligible for a payment of a fee set by Council.	
	The President is paid an allowance determined by Council for expenses and entertainment costs.	
	Elected Members are reimbursed travel expenses to meetings and/or events sanctioned by Council	
Photocopying	A4 Single sided - \$0.25	
	A4 Double sided - \$0.30	
	A3 Single Sided - \$0.35	
	A3 Double Sided - \$0.40	
	Colour pages per sheet - \$1.00	
	Capital Investment	None.
	Financing	None.

SHIRE OF WESTONIA Schedule 5 - LAW, ORDER & PUBLIC SAFETY ANNUAL BUDGET 2021/2022				
GL #	DESCRIPTION	ANNUAL BUDGET 2021/2022	ACTUAL 2020/2021	BUDGET 2020/2021
	<b>OPERATING EXPENDITURE</b>			
	<b>Fire Prevention</b>			
05100	ABC Costs- Fire Prevention	38,000	26,535	38,000
05101	Bush Fire Control Maintenance Plant & Equipment	6,200	12,173	6,200
05101	Bush Fire Control Maintenance Plant & Equipment	600	55	600
05101	Bush Fire Control Maintenance Plant & Equipment	655	0	655
05101	Bush Fire Control Maintenance Plant & Equipment	700	63	700
05102	Bush Fire Control Maintenance Land & Building	1,500	707	1,500
05102	Bush Fire Control Maintenance Land & Building	0	0	0
05102	Bush Fire Control Maintenance Land & Building	0	0	0
05103	Bush Fire Control	0	210	0
05103	Bush Fire Control	0	241	0
05103	Bush Fire Control	0	84	0
05104	Bush Fire Control Insurance	13,300	12,516	13,300
05112	Bush Fire Clothing and Accessories	1,375	7,220	1,375
05113	Utilities & Taxes	800	2,230	800
05113	Utilities & Taxes	0	967	0
05113	Utilities & Taxes	0	2,286	0
05114	Other Goods & Services	1,000	0	1,000
05199	Depreciation - Fire Prevention	7,000	1,070	7,000
05199	Depreciation - Fire Prevention	10,000	6,300	10,000
	<b>Sub Total</b>	<b>81,130</b>	<b>72,657</b>	<b>81,130</b>
	<b>OPERATING REVENUE</b>			
	<b>Fire Prevention</b>			
05105	Income Relating to Fire Prevention	0	0	0
05106	Bush Fire Reimbursements	0	0	0
05107	FESA Operating Grant	(24,000)	(25,731)	(24,000)
05108	Evolution MOU Emergency Services	(13,500)	(10,227)	(13,500)
05111	FESA ESL Admin Fee	(4,000)	0	(4,000)
	<b>Sub Total</b>	<b>(41,500)</b>	<b>(35,958)</b>	<b>(41,500)</b>
	<b>OPERATING EXPENDITURE</b>			
	<b>Animal Control</b>			
05200	Expenses Relating to Animal Control	0	0	0
05201	Animal Control - Ranger Expense	5,000	4,579	5,000
	<b>Sub Total</b>	<b>5,000</b>	<b>4,579</b>	<b>5,000</b>
	<b>OPERATING REVENUE</b>			
	<b>Animal Control</b>			
05202	Fines and Penalties - Animal Control	(100)	0	(100)
05203	Dog Registration Fees	(750)	(1,016)	(750)
	<b>Sub Total</b>	<b>(850)</b>	<b>(1,016)</b>	<b>(850)</b>

Note 18 (b) - Account Detail (by Reporting Program)			
IE CODE	Operating Program Operating Sub-Program Description/Objectives	<b>LAW ORDER &amp; PUBLIC SAFETY</b>	
		<b>Fire Control</b>	
		The provision bush fire control services to residents and visitors within the shire boundaries.	
		Chief Executive Officer	
		➤ <b>05104 Insurance</b>	
			Bushfire Insurance - Brigades 7,870.00
			Bushfire Insurance - Property 900.00
			Bushfire Insurance - Vehicles 4,500.00
			<b>13,270.00</b>
		➤ <b>05101 General Expense -As per ESL Application</b>	
			<b>24,000.00</b>
		➤ <b>Fire Prevention Grants</b>	
		<b>05107</b>	Fire and Emergency Services 24,000.00
		<b>05108</b>	Evolution MOU 13,500.00
		<b>05111</b>	Admin Fee 4,000.00
			<b>41,500.00</b>
	Local Laws	None.	
	Statutory Requirements	The Council is required to comply with the requirement of the Bush Fires Act, which is enacted by the State Government. This Statute conveys various obligation and duties upon the Shire.	
	Service Levels	N/A	
	Fees & Charges	None.	
156			
113	Capital Investment	None.	
110			
113	Financing	None.	
170			

SHIRE OF WESTONIA Schedule 5 - LAW, ORDER & PUBLIC SAFETY ANNUAL BUDGET 2021/2022				
GL #	DESCRIPTION	ANNUAL BUDGET 2021/2022	ACTUAL 2020/2021	BUDGET 2020/2021
05301	OPERATING REVENUE			
	Other Law Order and Public Safety			
	Income Relating to Other Law	(50)	0	(50)
	Sub Total	(50)	0	(50)
	TOTAL EXPENDITURE TO OPERATING STATEMENT	86,130	77,235	86,130
	TOTAL INCOME TO OPERATING STATEMENT	(42,400)	(36,974)	(42,400)
05109 05110	CAPITAL EXPENDITURE			
	Fire Prevention			
	Purchase Land and Buildings - Fire Prevention	0	0	0
	Purchase Plant Fire Prevention	0	0	0
	Sub Total	0	0	0
05302	CAPITAL EXPENDITURE			
	Other Law, order and Public Safety			
	Purchase Plant - Law & Order	0	0	0
	Sub Total	0	0	0
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	0	0	0

Note 18 (b) - Account Detail (by Reporting Program)				
Operating Program	<b>LAW ORDER &amp; PUBLIC SAFETY</b>			
Operating Sub-Program	<b>Animal Control</b>			
Description/Objectives	The provision of animal control within the District in accordance with State Legislation for the betterment of residents and visitors. The implementation and ongoing management of Crime & Safety Plans and Emergency Service Plans Chief Executive Officer			
IE CODE	156	Management		
		New Budget Initiatives and Highlights		
		➤ 05201	Animal Control Officer Contract	5,000.00
		➤ 05203	2021/2022 Dog Registrations	750.00
		➤ 05202	Impounding of Dog - Release Fee	100.00
		Local Laws	None.	
		Statutory Requirements	The Council is obligated to administer the Dog Act and Emergency management Plan throughout the district. Both are State Legislation.	
	700	Service Levels	Central Wheatbelt Ranger Services provides service via contract arrangement.	
	700	Fees & Charges	License Charges: Unsterilised 1 Year \$ 30.00 Unsterilised 3 Years \$ 75.00 Sterilised 1 Year \$ 10.00 Sterilised 3 Years \$ 18.00 Pensioners 50% of the above-mentioned charges.	
	700	Capital Investment	None.	
		Financing	None.	

SHIRE OF WESTONIA Schedule 7 - HEALTH ANNUAL BUDGET 2021/2022				
GL #	DESCRIPTION	ANNUAL BUDGET 2021/2022	ACTUAL 2020/2021	BUDGET 2020/2021
	<b>OPERATING EXPENDITURE</b>			
	<b>Health Administration and Inspection</b>			
07400	ABC Costs- Preventative Services - Administration & Inspection	13,500	11,726	13,500
07404	Analytical Expenses	360	180	360
07406	Contract - EHO Expense	6,500	6,700	6,400
	<b>Sub Total</b>	<b>20,360</b>	<b>18,606</b>	<b>20,260</b>
	<b>OPERATING REVENUE</b>			
07401	Income Relating to Preventative Services - Administration & Inspection	0	(297)	0
07407	Reimbursement WA County Health Service	(2,000)	(3,864)	(2,000)
	<b>Sub Total</b>	<b>(2,000)</b>	<b>(4,161)</b>	<b>(2,000)</b>
	<b>OPERATING EXPENDITURE</b>			
	<b>Preventative Services - Pest Control</b>			
07500	Mosquito Control Preventative Services - Pest Control	1,000	0	1,000
07500	Mosquito Control Preventative Services - Pest Control	2,000	0	2,000
07500	Mosquito Control Preventative Services - Pest Control	1,320	0	1,320
07500	Mosquito Control Preventative Services - Pest Control	500	0	500
	<b>Sub Total</b>	<b>4,820</b>	<b>0</b>	<b>4,820</b>
	<b>OPERATING EXPENDITURE</b>			
	<b>Other Health</b>			
07600	Ambulance Services - Other	1,300	53	1,300
07600	Ambulance Services - Other	1,300	142	1,300
07601	BMR Medical Rooms & Dr Expense - Other	1,500	1,078	1,500
07601	BMR Medical Rooms & Dr Expense - Other	3,000	4,976	3,000
07601	BMR Medical Rooms & Dr Expense - Other	3,000	8	3,000
07601	BMR Medical Rooms & Dr Expense - Other	1,320	1,239	1,320
07700	Expenses Relating to Other Health		0	
07799	Depreciation - Health	1,600	1,520	1,600
	<b>Sub Total</b>	<b>13,020</b>	<b>9,016</b>	<b>13,020</b>
	<b>OPERATING REVENUE</b>			
	<b>Other Health</b>			
07602	Income Relating to Preventative Services - Other	0	0	0
07701	Income Relating to Other Health	0	0	0
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURE TO OPERATING STATEMENT</b>	<b>38,200</b>	<b>27,622</b>	<b>38,100</b>
	<b>TOTAL INCOME TO OPERATING STATEMENT</b>	<b>(2,000)</b>	<b>(4,161)</b>	<b>(2,000)</b>

Note 18 (b) - Account Detail (by Reporting Program)		
IE CODE	Operating Program Operating Sub-Program Description/Objectives	HEALTH All Health
903		• The provision of a Regional Health Service, compliance with the Health Acts to ensure a high standard of environmental health is maintained in the district.
520		• Provision of a Medical Centre for visiting RFDS Doctor and maintenance of an Ambulance Service to the community.
521		• Mosquito Control program for the Westonia Townsite
	Management	Environmental Health Services are contracted to Allan Ramsay Construction on a monthly basis..
156	<b>New Budget Initiatives and Highlights</b>	➤ <b>07400 Contract EHO - Allan Ramsay</b> <b>6,500.00</b>
114		<b>07404 Analytical Expenses</b> <b>350.00</b>
		<b>07600 Ambulance Services</b> <b>1,300.00</b>
		<b>07601 Medical Room &amp; Dr Expenses</b> <b>3,000.00</b>
		computer & Printer
		<b>07407 Reimbursement WA County Health Service</b> <b>2,000.00</b>
		<b>07500 Mosquito Control</b>
		Mosquito <u>4,820.00</u>
		<b>4,820.00</b>
	Local Laws	Shire of Westonia Health Local Law.
540		
520	Statutory Requirements	Administration in accordance with the Health Act (State Legislation).
500	Service Levels	Random food quality sampling is undertaken by the EHO and a inspection and approvals service.
520		
570	Fees & Charges	None.
900		
580	Capital Investment	None.
550	Financing	None.
171		
171		

SHIRE OF WESTONIA Schedule 7 - HEALTH ANNUAL BUDGET 2021/2022				
GL #	DESCRIPTION	ANNUAL BUDGET 2021/2022	ACTUAL 2020/2021	BUDGET 2020/2021
	<b>CAPITAL EXPENDITURE</b>			
	<b>Health Inspection and Administration</b>			
07402	Purchase Furniture & Equipment - Preventative Services - Administration &	0	0	0
07405	Purchase Plant - Preventative Services - Administration & Inspection	0	0	0
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>CAPITAL EXPENDITURE</b>			
	<b>Preventative Services - Pest Control</b>			
07603	Purchase Furniture & Equipment - Preventative Services - Other	0	0	0
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>CAPITAL EXPENDITURE</b>			
	<b>Other Health</b>			
07702	Purchase Furniture & Equipment - Other Health	0	0	0
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL CAPITAL EXPENDITURE TO STATEMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>

Note 18 (b) - Account Detail (by Reporting Program)			
Operating Program	<b>HEALTH</b>		
Operating Sub-Program	<b>All Health</b>		
Description/Objectives	<ul style="list-style-type: none"> <li>• The provision of a Regional Health Service, compliance with the Health Acts to ensure a high standard of environmental health is maintained in the district.</li> <li>• Provision of a Medical Centre for visiting RFDS Doctor and maintenance of an Ambulance Service to the community.</li> <li>• Mosquito Control program for the Westonia Townsite</li> </ul>		
700	Management	Chief Executive Officer	
700			
	<b>New Budget Initiatives and Highlights</b>	➤ <b>07601 Upgrades for Medical Rooms</b>	
		other	<u>1,000.00</u>
			<u>100.00</u>
700	Local Laws	Shire of Westonia Health Local Law.	
	Statutory Requirements	Administration in accordance with the Health Act (State Legislation).	
	Service Levels	N/A	
700	Fees & Charges	None.	
	Capital Investment	None.	
	Financing	None.	

SHIRE OF WESTONIA Schedule 8 - EDUCATION & WELFARE ANNUAL BUDGET 2021/2022				
GL#	DESCRIPTION	ANNUAL BUDGET 2021/2022	ACTUAL 2020/2021	BUDGET 2020/2021
	<b>OPERATING EXPENDITURE</b>			
	<b>Pre Schools</b>			
08100	ABC Costs Relating to Pre-Schools	6,750	699	6,750
08101	Westonia Primary School	1,500	106	1,500
08101	Westonia Primary School	2,500	2,150	2,500
08101	Westonia Primary School	500	601	500
08101	Westonia Primary School	1,800	1,949	1,800
08101	Westonia Primary School	1,000	32	1,000
08101	Westonia Primary School	500	0	500
08101	Westonia Primary School	4,000	8,840	4,000
08102	Merredin College Chaplaincy Service	0	0	0
08199	Depreciation - Pre School	10,000	9,167	10,000
08199	Depreciation - Pre School	500	320	0
	<b>Sub total</b>	<b>29,050</b>	<b>23,864</b>	<b>28,550</b>
	<b>OPERATING REVENUE</b>			
	<b>Pre Schools</b>			
08103	Income Relating to Pre-Schools	0	0	0
08105	Charges Caravan Overflow	(8,000)	(11,191)	(8,000)
08105	Charges Camp School	(750)	(1,914)	(750)
08105	Rebursesments	0	0	0
	<b>Sub total</b>	<b>(8,750)</b>	<b>(13,105)</b>	<b>(8,750)</b>
	<b>OPERATING EXPENDITURE</b>			
	<b>Aged &amp; Disabled - Senior Citizens</b>			
08400	Expenses Relating to Aged & Disabled - Senior Citizens	0	0	0
08401	Seniors Activities	2,500	1,883	2,500
08402	Wheatbelt Agcare	500	500	500
	<b>Sub total</b>	<b>3,000</b>	<b>2,383</b>	<b>3,000</b>
	<b>OPERATING REVENUE</b>			
	<b>Aged &amp; Disabled - Senior Citizens</b>			
08403	Income Relating to Aged & Disabled - Senior Citizens	0	0	0
	<b>Sub total</b>	<b>0</b>	<b>0</b>	<b>0</b>

Note 18 (b) - Account Detail (by Reporting Program)															
Operating Program	<b>EDUCATION &amp; WELFARE</b>														
Operating Sub-Program	<b>Education</b>														
Description/Objectives	<p>▮ The provision support for education &amp; welfare within the District for the betterment of residents.</p> <p>▮ Financial Contributions to Wheatbelt Agcare Service.</p> <p>▮ Host an annual Seniors Luncheon</p>														
Management	Council assists by way of donation to existing education support facilities														
<b>New Budget Initiatives and Highlights</b>	<p>➤ <b>08101 Westonia Primary School</b></p> <table> <tr> <td>School Gardens</td> <td>6,000.00</td> </tr> <tr> <td>Building Mtce</td> <td>4,000.00</td> </tr> <tr> <td></td> <td><b>10,000.00</b></td> </tr> </table> <p>➤ <b>08105 Charges Caravan Overflow</b></p> <table> <tr> <td>Charges Camp School</td> <td><b>8,000.00</b></td> </tr> <tr> <td></td> <td><b>750.00</b></td> </tr> </table> <p>➤ <b>08401 Seniors Activities - Contributions</b></p> <table> <tr> <td></td> <td><b>2,500.00</b></td> </tr> </table> <p>➤ <b>08402 Wheatbelt Agcare</b></p> <table> <tr> <td></td> <td><b>500.00</b></td> </tr> </table>	School Gardens	6,000.00	Building Mtce	4,000.00		<b>10,000.00</b>	Charges Camp School	<b>8,000.00</b>		<b>750.00</b>		<b>2,500.00</b>		<b>500.00</b>
School Gardens	6,000.00														
Building Mtce	4,000.00														
	<b>10,000.00</b>														
Charges Camp School	<b>8,000.00</b>														
	<b>750.00</b>														
	<b>2,500.00</b>														
	<b>500.00</b>														
Local Laws	None.														
Statutory Requirements	None.														
Service Levels	Financial Support														
Fees & Charges	None.														
Capital Investment	None.														
Financing	None.														

SHIRE OF WESTONIA Schedule 8 - EDUCATION & WELFARE ANNUAL BUDGET 2021/2022				
GL#	DESCRIPTION	ANNUAL BUDGET 2021/2022	ACTUAL 2020/2021	BUDGET 2020/2021
08600 08603	<b>OPERATING EXPENDITURE</b> <b>Other Welfare</b> ABC Costs- Other Welfare Primary School Workshop Expenses  <b>Sub total</b>	 11,000  <b>11,000</b>	 11,029 0 <b>11,029</b>	 6,750 0 <b>6,750</b>
08601	<b>OPERATING REVENUE</b> <b>Other Welfare</b> Income Relating to Other Welfare  <b>Sub total</b>	 0 <b>0</b>	 0 0 <b>0</b>	 0 0 <b>0</b>
	<b>TOTAL EXPENDITURE TO OPERATING STATEMENT</b>	<b>43,050</b>	<b>37,276</b>	<b>38,300</b>
	<b>TOTAL INCOME TO OPERATING STATEMENT</b>	<b>(8,750)</b>	<b>(13,105)</b>	<b>(8,750)</b>
08103	<b>CAPITAL REVENUE</b> <b>Pre Schools</b> Income Relating to Pre-Schools  <b>Sub Total</b>	 (90,500) <b>(90,500)</b>	 (158,369) <b>(158,369)</b>	 0 0
08104	<b>CAPITAL EXPENDITURE</b> <b>Pre Schools</b> Purchase Land & Building - Ablutions  <b>Sub total</b>	 250,000 <b>250,000</b>	 0 0	 0 0
08203 08602	<b>Other Education</b> Purchase Furniture & Equipment Purchase Furniture & Equipment - Other Welfare  <b>Sub total</b>	 0 0 <b>0</b>	 0 0 0 <b>0</b>	 10,000 0 <b>10,000</b>
	<b>TOTAL CAPITAL EXPENDITURE TO STATEMENT</b>	<b>250,000</b>	<b>0</b>	<b>10,000</b>
	<b>TOTAL CAPITAL REVENUE TO STATEMENT</b>	<b>(90,500)</b>	<b>(158,369)</b>	<b>0</b>

Note 18 (b) - Account Detail (by Reporting Program)		
Operating Program	<b>EDUCATION &amp; WELFARE</b>	
Operating Sub-Program	<b>Education</b>	
Description/Objectives	The provision support for education & welfare within the District for the betterment of residents. Financial Contributions to Wheatbelt Agcare Service. Host an annual Seniors Luncheon Council assists by way of donation to existing education support facilities	
Management		
New Budget Initiatives and Highlights	Capital Expenditure 08203 School Accomodation	250,000.00 250,000.00
Local Laws	None.	
Statutory Requirements	None.	
Service Levels	Financial Support	
Fees & Charges	None.	
Capital Investment	None.	
Financing	None.	



SHIRE OF WESTONIA Schedule 9 - HOUSING ANNUAL BUDGET 2021/2022				
GL #	DESCRIPTION	ANNUAL BUDGET 2021/2022	ACTUAL 2020/2021	BUDGET 2020/2021
	<b>OPERATING EXPENDITURE</b>			
	<b>Staff Housing</b>			
09101	<b>B20DIO</b> Maintenance 20 Diorite St -CEO	10,000	5,962	10,000
09101	<b>B20DIO</b> Maintenance 20 Diorite St -CEO	2,000	617	2,000
09101	<b>B20DIO</b> Maintenance 20 Diorite St -CEO	850	515	850
09101	<b>B20DIO</b> Maintenance 20 Diorite St -CEO	1,500	2,631	1,500
09101	<b>B20DIO</b> Maintenance 20 Diorite St -CEO	2,800	3,805	2,800
09101	<b>B20DIO</b> Maintenance 20 Diorite St -CEO	1,000	0	1,000
09211	<b>B301PY</b> Maintenance 301 Pyrite Street - W/Supervisor	4,000	1,327	4,000
09211	<b>B301PY</b> Maintenance 301 Pyrite Street - W/Supervisor	1,500	185	1,500
09211	<b>B301PY</b> Maintenance 301 Pyrite Street - W/Supervisor	2,000	930	2,000
09211	<b>B301PY</b> Maintenance 301 Pyrite Street - W/Supervisor	1,000	2,219	1,000
09211	<b>B301PY</b> Maintenance 301 Pyrite Street - W/Supervisor	800	0	800
09201	<b>B4QUA</b> Maintenance 4 Quartz St	3,000	547	3,000
09201	<b>B4QUA</b> Maintenance 4 Quartz St	500	535	500
09201	<b>B4QUA</b> Maintenance 4 Quartz St	2,500	2,254	2,500
09201	<b>B4QUA</b> Maintenance 4 Quartz St	100	903	100
09201	<b>B4QUA</b> Maintenance 4 Quartz St	100	385	100
09201	<b>B4QUA</b> Maintenance 4 Quartz St	100	1,039	100
09104	<b>B37DIO</b> Maintenance 37 Diorite St - Plant Operator	8,000	6,907	8,000
09104	<b>B37DIO</b> Maintenance 37 Diorite St - Plant Operator	500	0	500
09104	<b>B37DIO</b> Maintenance 37 Diorite St - Plant Operator	500	698	500
09104	<b>B37DIO</b> Maintenance 37 Diorite St - Plant Operator	500	371	500
09105	<b>B7QUA</b> Maintenance 7 Quartz St - Plant Operator	8,000	1,865	8,000
09105	<b>B7QUA</b> Maintenance 7 Quartz St - Plant Operator	500	637	500
09105	<b>B7QUA</b> Maintenance 7 Quartz St - Plant Operator	0	0	0
09105	<b>B7QUA</b> Maintenance 7 Quartz St - Plant Operator	1,000	670	1,000
09105	<b>B7QUA</b> Maintenance 7 Quartz St - Plant Operator	0	0	0
09103	<b>B42JAS</b> Maintenance 42 Jasper St - Swimming Pool Manager	8,000	569	8,000
09103	<b>B42JAS</b> Maintenance 42 Jasper St - Swimming Pool Manager	500	678	500
09103	<b>B42JAS</b> Maintenance 42 Jasper St - Swimming Pool Manager	1,500	0	1,500
09103	<b>B42JAS</b> Maintenance 42 Jasper St - Swimming Pool Manager	0	429	0
09103	<b>B42JAS</b> Maintenance 42 Jasper St - Swimming Pool Manager	0	0	0
09102	<b>B11QUA</b> Maintenance 11 Quartz St -Gardner	3,000	3,783	3,000
09102	<b>B11QUA</b> Maintenance 11 Quartz St -Gardner	500	0	500
09102	<b>B11QUA</b> Maintenance 11 Quartz St -Gardner	550	515	550
09102	<b>B11QUA</b> Maintenance 11 Quartz St -Gardner	200	0	200

Note 18 (b) - Account Detail (by Reporting Program)			
IE CODE	Operating Program Operating Sub-Program Description/Objectives Management		
	<b>HOUSING</b> <b>Staff Housing</b> The provision of housing facilities to staff members. Chief Executive Officer.		
	<b>New Budget Initiatives and Highlights</b>	➤ <b>Staff Housing - Building Maintenance as per building inspections</b>	
		09101 20 Diorite St - CEO	12,150.00
		Paint interior	6,000.00
		09211 301 Pyrite St - W/Supervisor	9,300.00
		09105 11 Quartz St Paint exterior	6,000.00
			<b>33,450.00</b>
		➤ 09201 4 Quartz	6,300.00
		➤ 09105 11 Quartz	5,800.00
		➤ 09108 Building	27,000.00
		➤ 09129 Reimburse	500.00
	Local Laws	None.	
	Statutory Requirements	None.	
	Service Levels	N/A	
	Fees & Charges	Employee Rental - \$40 per week (Houses)	
	Capital Investment	None.	
	Financing	None.	

SHIRE OF WESTONIA Schedule 9 - HOUSING ANNUAL BUDGET 2021/2022				
GL #	DESCRIPTION	ANNUAL BUDGET 2021/2022	ACTUAL 2020/2021	BUDGET 2020/2021
09102	<b>B11QUA</b> Maintenance 11 Quartz St -Gardner	1,000	2,211	1,000
09102	<b>B11QUA</b> Maintenance 11 Quartz St -Gardner	0	0	0
09102	<b>B11QUA</b> Maintenance 11 Quartz St -Gardner	0	0	0
09102	<b>B11QUA</b> Maintenance 11 Quartz St -Gardner	550	0	550
09107	Staff House Costs Allocated to Works	(30,000)	(15,597)	(30,000)
09108	Depreciation - Staff Housing	27,000	24,759	27,000
	<b>Sub Total</b>	<b>65,550</b>	<b>52,348</b>	<b>65,550</b>
09100	Staff Housing - ABC Costs	0	11,728	0
	<b>Sub Total</b>	<b>65,550</b>	<b>64,076</b>	<b>65,550</b>
	<b>OPERATING REVENUE</b>			
	<b>Staff Housing</b>			
09121	Income 20 Diorite St -CEO	0	0	0
09230	Income 301 Pyrite Street - W/Supervisor	0	0	0
09124	Income 37 Diorite St - Plant Operator	(2,080)	(1,760)	(2,080)
09125	Income 7 Quartz St - Plant Operator	(2,080)	(1,840)	(2,080)
09123	Income 42 Jasper St - Swimming Pool Manager	(2,080)	(2,320)	(2,080)
09220	Income 4 Quartz St	(2,080)	(2,080)	(2,080)
09122	Income 11 Quartz St - Gardner	(1,040)	0	(1,040)
09129	Reimbursements		0	
	<b>Sub Total</b>	<b>(9,360)</b>	<b>(8,000)</b>	<b>(9,360)</b>
	<b>OPERATING EXPENDITURE</b>			
	<b>Other Housing</b>			
09202	<b>B55WO</b> Maintenance 55 Wolfram St -Ramelius Resources	2,500	492	2,500
09202	<b>B55WO</b> Maintenance 55 Wolfram St -Ramelius Resources	500	515	500
09202	<b>B55WO</b> Maintenance 55 Wolfram St -Ramelius Resources	50	0	50
09202	<b>B55WO</b> Maintenance 55 Wolfram St -Ramelius Resources	1,500	460	1,500
09203	<b>Maintenance - Lifestyle</b>			
09203	<b>BLS1</b> Maintenance H6 501 Quartz Street	1,500	354	1,500
09203	<b>BLS1</b> Maintenance H6 501 Quartz Street	500	493	500
09203	<b>BLS1</b> Maintenance H6 501 Quartz Street	500	637	500
09203	<b>BLS1</b> Maintenance H6 501 Quartz Street	50	0	50
09203	<b>BLS1</b> Maintenance H6 501 Quartz Street	50	0	50
09203	<b>BLS2</b> Maintenance H8 501 Quartz Street	4,500	354	1,500
09203	<b>BLS2</b> Maintenance H8 501 Quartz Street	500	538	500
09203	<b>BLS2</b> Maintenance H8 501 Quartz Street	500	515	500
09203	<b>BLS2</b> Maintenance H8 501 Quartz Street	50	0	50
09203	<b>BLS2</b> Maintenance H8 501 Quartz Street	50	0	50

Note 18 (b) - Account Detail (by Reporting Program)	
Operating Program	<b>HOUSING</b>
Operating Sub-Program	<b>Other Housing</b>
Description/Objectives	The provision housing to non-staff.
Management	Chief Executive Officer.
<b>New Budget Initiatives and Highlights</b>	<p>➤ <b>Other Housing - Building Maintenance</b></p> <p>➤ <b>09202</b> 55 Wolfram St - Ramelius 4,500.00</p> <p>➤ <b>09203</b> Lifestyle Village (\$2600 each) 13,000.00</p> <p>➤ <b>09208</b> Paint interior JV Unit 1 &amp; 2 10,000.00</p> <p>➤ <b>09208</b> 17 Pyrite St - JV Units (\$2650) 7,950.00</p> <p>➤ <b>09211</b> 11 Quartz Street - Rental (\$5800) 5,800.00</p> <p>➤ <b>09207</b> HWS unit 8 &amp; 12 Lifestyle 6,000.00</p> <p><b>47,250.00</b></p> <p>➤ <b>09236</b> Other Housing Building Depreciation 40,000.00</p> <p>➤ <b>09221</b> 55 Wolfram St - Ramelius 20,000.00</p> <p>➤ <b>09222</b> 5 x Lifestyle Village (\$17,300 each) 86,500.00</p> <p>➤ <b>09227</b> 3x 17 Pyrite St - JV Units (\$4,420) 13,260.00</p> <p>➤ <b>09206</b> 11 Quartz Street - Rental 1,040.00</p> <p>➤ <b>09238</b> 4x Aged Units (\$4,420) 17,680.00</p> <p><b>138,480.00</b></p> <p>➤ <b>09231</b> Mine Shed - Lease 17,200.00</p>
Local Laws	None.
Statutory Requirements	None.
Service Levels	N/A
Fees & Charges	Mine house \$250/week
Capital Investment	None.
Financing	Interest Repayments Loan No 5 Lifestyle

SHIRE OF WESTONIA Schedule 9 - HOUSING ANNUAL BUDGET 2021/2022					
GL #	DESCRIPTION	ANNUAL BUDGET 2021/2022	ACTUAL 2020/2021	BUDGET 2020/2021	IE CODE
09203	<b>BLS3</b> Maintenance H10 501 Quartz Street	1,500	354	1,500	520
09203	<b>BLS3</b> Maintenance H10 501 Quartz Street	500	538	500	542
09203	<b>BLS3</b> Maintenance H10 501 Quartz Street	500	352	500	570
09203	<b>BLS3</b> Maintenance H10 501 Quartz Street	50	0	50	900
09203	<b>BLS3</b> Maintenance H10 501 Quartz Street	50	0	50	901
09203	<b>BLS4</b> Maintenance H12 501 Quartz Street	4,500	354	1,500	520
09203	<b>BLS4</b> Maintenance H12 501 Quartz Street	500	538	500	542
09203	<b>BLS4</b> Maintenance H12 501 Quartz Street	500	352	500	570
09203	<b>BLS4</b> Maintenance H12 501 Quartz Street	50	0	50	900
09203	<b>BLS4</b> Maintenance H12 501 Quartz Street	50	0	50	901
09203	<b>BLS5</b> Maintenance H14 501 Quartz Street	1,500	354	1,500	520
09203	<b>BLS5</b> Maintenance H14 501 Quartz Street	500	538	500	542
09203	<b>BLS5</b> Maintenance H14 501 Quartz Street	500	352	500	570
09203	<b>BLS5</b> Maintenance H14 501 Quartz Street	50	0	50	900
09203	<b>BLS5</b> Maintenance H14 501 Quartz Street	50	0	50	901
09206	<b>Maintenance Quartz Street Age Units</b>				
09206	<b>MQAU1</b> Quartz Street Age Unit No.6	1,000	354	1,000	520
09206	<b>MQAU1</b> Quartz Street Age Unit No.6	0	0	0	521
09206	<b>MQAU1</b> Quartz Street Age Unit No.6	50	0	50	540
09206	<b>MQAU1</b> Quartz Street Age Unit No.6	500	264	500	542
09206	<b>MQAU1</b> Quartz Street Age Unit No.6	500	311	500	570
09206	<b>MQAU2</b> Quartz Street Age Unit No.7	250	0	250	500
09206	<b>MQAU2</b> Quartz Street Age Unit No.7	1,000	3,668	1,000	520
09206	<b>MQAU2</b> Quartz Street Age Unit No.7	50	0	50	540
09206	<b>MQAU2</b> Quartz Street Age Unit No.7	0	0	0	521
09206	<b>MQAU2</b> Quartz Street Age Unit No.7	500	264	500	542
09206	<b>MQAU2</b> Quartz Street Age Unit No.7	500	41	500	570
09206	<b>MQUA3</b> Quartz Street Age Unit No.8	250	27	250	500
09206	<b>MQUA3</b> Quartz Street Age Unit No.8	1,000	1,175	1,000	520
09206	<b>MQUA3</b> Quartz Street Age Unit No.8	0	0	0	521
09206	<b>MQUA3</b> Quartz Street Age Unit No.8	50	0	50	540
09206	<b>MQUA3</b> Quartz Street Age Unit No.8	0	0	0	541
09206	<b>MQUA3</b> Quartz Street Age Unit No.8	500	264	500	542
09206	<b>MQUA3</b> Quartz Street Age Unit No.8	500	224	500	570

SHIRE OF WESTONIA Schedule 9 - HOUSING ANNUAL BUDGET 2021/2022					
GL #	DESCRIPTION	ANNUAL BUDGET 2021/2022	ACTUAL 2020/2021	BUDGET 2020/2021	IE CODE
09206	<b>MQUA4</b> Quartz Street Age Unit No.9	250	0	250	500
09206	<b>MQUA4</b> Quartz Street Age Unit No.9	1,000	354	1,000	520
09206	<b>MQUA4</b> Quartz Street Age Unit No.9	0	0	0	521
09206	<b>MQUA4</b> Quartz Street Age Unit No.9	50	0	50	540
09206	<b>MQUA4</b> Quartz Street Age Unit No.9	0	0	0	541
09206	<b>MQUA4</b> Quartz Street Age Unit No.9	500	264	500	542
09206	<b>MQUA4</b> Quartz Street Age Unit No.9	500	108	500	570
09206	<b>MQUA4</b> Quartz Street Age Unit No.9	0	0	0	900
09206	<b>MQUA4</b> Quartz Street Age Unit No.9	0	0	0	901
09207	<b>Maintenance - CEACA Units</b>		0		
09207	<b>MCEAC1</b> Maintenance- CEACA Unit 1	0	0	1,000	520
09207	<b>MCEAC1</b> Maintenance- CEACA Unit 1	0	0	400	542
09207	<b>MCEAC1</b> Maintenance- CEACA Unit 1	0	0	500	570
09207	<b>MCEAC1</b> Maintenance- CEACA Unit 1	0	0	50	900
09207	<b>MCEAC1</b> Maintenance- CEACA Unit 1	0	0	50	901
09207	<b>MCEAC2</b> Maintenance- CEACA Unit 2	0	0	1,000	520
09207	<b>MCEAC2</b> Maintenance- CEACA Unit 2	0	0	400	542
09207	<b>MCEAC2</b> Maintenance- CEACA Unit 2	0	0	500	570
09207	<b>MCEAC2</b> Maintenance- CEACA Unit 2	0	0	50	900
09207	<b>MCEAC2</b> Maintenance- CEACA Unit 2	0	0	50	901
09208	<b>Maintenance - 17 Pyrite Street JV Units</b>		0		
09208	<b>BJV1</b> Maintenance U1 17 Pyrite St	0	522	0	500
09208	<b>BJV1</b> Maintenance U1 17 Pyrite St	6,000	1,066	1,000	520
09208	<b>BJV1</b> Maintenance U1 17 Pyrite St	50	0	50	521
09208	<b>BJV1</b> Maintenance U1 17 Pyrite St	100	38	100	540
09208	<b>BJV1</b> Maintenance U1 17 Pyrite St	500	0	500	541
09208	<b>BJV1</b> Maintenance U1 17 Pyrite St	500	1,042	500	542
09208	<b>BJV1</b> Maintenance U1 17 Pyrite St	500	311	500	570
09208	<b>BJV1</b> Maintenance U1 17 Pyrite St	0	601	0	900
09208	<b>BJV2</b> Maintenance U2 17 Pyrite St	0	0	0	500
09208	<b>BJV2</b> Maintenance U2 17 Pyrite St	6,000	2,753	1,000	520
09208	<b>BJV2</b> Maintenance U2 17 Pyrite St	50	0	50	521
09208	<b>BJV2</b> Maintenance U2 17 Pyrite St	100	38	100	540
09208	<b>BJV2</b> Maintenance U2 17 Pyrite St	500	0	500	541
09208	<b>BJV2</b> Maintenance U2 17 Pyrite St	500	1,196	500	542
09208	<b>BJV2</b> Maintenance U2 17 Pyrite St	0	0	0	543
09208	<b>BJV2</b> Maintenance U2 17 Pyrite St	500	311	500	570
09208	<b>BJV2</b> Maintenance U2 17 Pyrite St	0	0	0	900
09208	<b>BJV2</b> Maintenance U2 17 Pyrite St	0	0	0	901

SHIRE OF WESTONIA Schedule 9 - HOUSING ANNUAL BUDGET 2021/2022				
GL #	DESCRIPTION	ANNUAL BUDGET 2021/2022	ACTUAL 2020/2021	BUDGET 2020/2021
09208	<b>BJV3</b> Maintenance U3 17 Pyrite St	0	0	0
09208	<b>BJV3</b> Maintenance U3 17 Pyrite St	6,000	15,220	6,000
09208	<b>BJV3</b> Maintenance U3 17 Pyrite St	50	0	50
09208	<b>BJV3</b> Maintenance U3 17 Pyrite St	100	188	100
09208	<b>BJV3</b> Maintenance U3 17 Pyrite St	500	0	500
09208	<b>BJV3</b> Maintenance U3 17 Pyrite St	500	1,277	500
09208	<b>BJV3</b> Maintenance U3 17 Pyrite St	500	311	500
09208	<b>BJV3</b> Maintenance U3 17 Pyrite St	0	0	0
09208	<b>BJV3</b> Maintenance U3 17 Pyrite St	0	0	0
09212	Rental Lifestyle Village - Westonia Progress	18,096	4,524	18,096
09236	Depreciation Other Housing	40,000	36,599	40,000
16104	Interest on Loans 5	0	0	0
16106	Interest on Loans 5	0	0	0
	<b>Sub Total</b>	<b>113,546</b>	<b>81,411</b>	<b>101,546</b>
09200	Other Housing - ABC Costs	0	0	0
	<b>Sub Total</b>	<b>113,546</b>	<b>81,411</b>	<b>101,546</b>
	<b>OPERATING REVENUE</b>			
	<b>Other Housing</b>			
09221	Income 55 Wolfram St -Ramelius Resources	(500)	0	(500)
09221	Income 55 Wolfram St -Ramelius Resources	(19,500)	(19,293)	(19,500)
09222	<b>Income - Lifestyle</b>			
09222	<b>BLSI1</b> Income H6 501 Quartz Street	(16,800)	(17,025)	(16,800)
09222	<b>BLSI1</b> Income H6 501 Quartz Street	(500)	0	(500)
09222	<b>BLSI2</b> Income H8 501 Quartz Street	(16,800)	(18,393)	(16,800)
09222	<b>BLSI2</b> Income H8 501 Quartz Street	(500)	0	(500)
09222	<b>BLSI3</b> Income H10 501 Quartz Street	(16,800)	(17,025)	(16,800)
09222	<b>BLSI3</b> Income H10 501 Quartz Street	(500)	0	(500)
09222	<b>BLSI4</b> Income H12 501 Quartz Street	(16,800)	(18,393)	(16,800)
09222	<b>BLSI4</b> Income H12 501 Quartz Street	(500)	0	(500)
09222	<b>BLSI5</b> Income H14 501 Quartz Street	(16,800)	(17,025)	(16,800)
09222	<b>BLSI5</b> Income H14 501 Quartz Street	(500)	0	(500)
09227	<b>Income 17Pyrite St - JV Units</b>			
09227	<b>BJVI1</b> Income U1 17 Pyrite Street	(4,420)	(4,420)	(4,420)
09227	<b>BJVI2</b> Income U2 17 Pyrite Street	(4,420)	(4,420)	(4,420)
09227	<b>BJVI3</b> Income U3 17 Pyrite Street	(4,420)	(2,210)	(4,420)
09231	Income - Ramelius Resources Lease Camp/Carport	(17,200)	(24,176)	(17,200)
09238	<b>U1AQUA</b> Income -Age Units Quartz Street	(4,420)	(4,250)	(4,420)
09238	<b>U2AQUA</b> Income -Age Units Quartz Street	(4,420)	(4,195)	(4,420)
09238	<b>U3AQUA</b> Income -Age Units Quartz Street	(4,420)	(4,915)	(4,420)
09238	<b>U4AQUA</b> Income -Age Units Quartz Street	(4,420)	(4,420)	(4,420)
	<b>Sub Total</b>	<b>(154,640)</b>	<b>(160,160)</b>	<b>(154,640)</b>

Note 18 (b) - Account Detail (by Reporting Program)		
Operating Program	<b>HOUSING</b>	
Operating Sub-Program	<b>Other Housing</b>	
IE	Description/Objectives	The provision housing to non-staff.
CODE	Management	Chief Executive Officer.
500		
520	<b>New Budget Initiatives and Highlights</b>	<b>Other Housing - Building Maintenance CAPITAL</b>
521		
540		<b>09232</b> Solar Unit 8 Mine Unit 6,000.00
541		<b>09232</b> Solar Unit 12 Mine Unit 6,000.00
542		<b>09232</b> 2 x new houses 460,000.00
570		<b>\$ 472,000.00</b>
900	Local Laws	None.
901		
520	Statutory Requirements	None.
550	Service Levels	N/A
560	Fees & Charges	N/A
560		
	Capital Investment	None.
	Financing	Principal Repayments Loan No 5 Lifestyle Village

	<b>TOTAL EXPENDITURE TO OPERATING STATEMENT</b>	<b>179,096</b>	<b>145,487</b>	<b>167,096</b>	
	<b>TOTAL INCOME TO OPERATING STATEMENT</b>	<b>(164,000)</b>	<b>(168,160)</b>	<b>(164,000)</b>	
	<b>CAPITAL EXPENDITURE</b>				
	<b>Other Housing</b>				
09232	Purchase Furniture & Equipment - Other Housing	12,000	13,330	12,000	700
09127	Purchase Land & Building - Staff Housing	460,000	0	9,000	700
16114	Loan Principal Loan # 5	0	0	0	
09239	R4R - 2x2 Housing Unit 8&9 - CAPITAL	0	0	0	
	<b>Sub Total</b>	<b>472,000</b>	<b>13,330</b>	<b>21,000</b>	
	<b>CAPITAL REVENUE</b>				
	<b>Other Housing</b>				
	<b>Proceeds from Sale of Asset</b>				
09237	Income R4R - 2x2 Housing Unit 8&9 - CAPITAL	(160,000)	0	0	181
	<b>Sub Total</b>	<b>(160,000)</b>	<b>0</b>	<b>0</b>	
	<b>TOTAL CAPITAL EXPENDITURE TO STATEMENT</b>	<b>472,000</b>	<b>13,330</b>	<b>21,000</b>	
	<b>TOTAL CAPITAL REVENUE TO STATEMENT</b>	<b>(160,000)</b>	<b>0</b>	<b>0</b>	

SHIRE OF WESTONIA Schedule 10 - COMMUNITY AMENITIES ANNUAL BUDGET 2021/2022				
GL #	DESCRIPTION	ANNUAL BUDGET 2021/2022	ACTUAL 2020/2021	BUDGET 2020/2021
	<b>OPERATING EXPENDITURE</b>			
	<b>Household Refuse</b>			
10100	Expenses Relating to Sanitation - Household Refuse	20,000	17,592	20,000
10103	Domestic Refuse Collection	12,000	12,464	12,000
10105	Refuse Collection Public Bins	4,098	3,756	4,098
10105	Refuse Collection Public Bins	0	0	0
10105	Refuse Collection Public Bins	5,410	4,026	5,410
10105	Refuse Collection Public Bins	2,340	300	2,340
10106	Refuse Maintenance	4,098	2,010	4,098
10106	Refuse Maintenance	4,000	4,024	4,000
10106	Refuse Maintenance	4,000	8,977	4,000
10106	Refuse Maintenance	5,410	1,938	5,410
10106	Refuse Maintenance	4,000	2,188	4,000
10107	Waste Oil Recycling	500	0	500
10108	Drum-Muster	1,000	0	1,000
	<b>Sub Total</b>	<b>66,856</b>	<b>57,274</b>	<b>66,856</b>
	<b>OPERATING REVENUE</b>			
	<b>Household Refuse</b>			
10120	Income Relating to Sanitation - Household Refuse	(9,700)	(8,898)	(8,800)
10122	Drum-Muster	(1,000)	0	(1,000)
10501	Income Relating to Protection Of Environment	0	0	0
	<b>Sub Total</b>	<b>(10,700)</b>	<b>(8,898)</b>	<b>(9,800)</b>
	<b>OPERATING EXPENDITURE</b>			
	<b>Other Community Services</b>			
10704	Maintenance - Public Conveniences	1,500	2,114	1,500
10704	Maintenance - Public Conveniences	4,500	1,001	4,500
10704	Maintenance - Public Conveniences	2,000	2,215	2,000
10705	<b>Maintenance - Cemetery</b>			
10706	<b>MCGD Maintenance - Grave Digging</b>	3,246	2,759	3,246
10706	<b>MCGD Maintenance - Grave Digging</b>	4,284	3,173	4,284
10706	<b>MCGD Maintenance - Grave Digging</b>	2,000	1,649	2,000
10706	<b>MCGD Maintenance - Grave Digging</b>	680	763	680
10799	Depreciation - Community Services	48,500	18,173	48,500
10799	Depreciation - Community Services	700	650	700
	<b>Sub Total</b>	<b>67,410</b>	<b>32,496</b>	<b>67,410</b>
	<b>OPERATING REVENUE</b>			
	<b>Other Community Services</b>			
10708	Cemetery Fees	(500)	(4,000)	(500)
	<b>Sub Total</b>	<b>(500)</b>	<b>(4,000)</b>	<b>(500)</b>
	<b>TOTAL EXPENDITURE TO OPERATING STATEMENT</b>	<b>134,266</b>	<b>89,770</b>	<b>134,266</b>

Note 18 (b) - Account Detail (by Reporting Program)				
IE CODE	Operating Program	Operating Sub-Program	Description/Objectives	COMMUNITY AMENITIES
				<b>Refuse</b>
				■ The maintenance of a service to householders for the collection of domestic rubbish.
				■ The Provision of Drum Muster and waste oil recycling service
				■ Maintenance of Refuse sites
				Chief Executive Officer.
903				
521				
500			Management	
521				
900			<b>New Budget Initiatives</b>	➤ <b>10103</b> 52 bins x \$2.57 per bin x 52 weeks <b>12,000.00</b>
901			<b>and Highlights</b>	➤ <b>10105</b> Refuse Collection Public Bins <b>11,848.00</b>
500			Recycle shed floor	➤ <b>10106 Refuse Site Maintenance</b>
520				Refuse Site Maintenance 13,508.00
521			<b>New Hole</b>	Recycling Bulk Bins 4,000.00
900				Contactor - New Hole 4,000.00
901				<b>21,508.00</b>
520				
520				➤ <b>10108</b> Drum Muster Expenses <b>1,000.00</b>
				<b>10704</b> Paint public Toilets <b>4,000.00</b>
				➤ <b>10107</b> Waste Oil Recycling <b>500.00</b>
				➤ <b>10120</b> Domestic Refuse Reval Fees <b>9,700.00</b>
				\$180 per service
156				
156			Local Laws	None.
156				
			Statutory Requirements	The levy of a charge for the collection of rubbish is made under the Health Act (State Legislation).
			Service Levels	One weekly kerbside collection service (domestic).
			Fees & Charges	\$180 per bin (domestic).
500				
520			Capital Investment	None.
900				
			Financing	None.
500				
900				
520				
901				
550				
556				
156				

SHIRE OF WESTONIA Schedule 10 - COMMUNITY AMENITIES ANNUAL BUDGET 2021/2022				
GL #	DESCRIPTION	ANNUAL BUDGET 2021/2022	ACTUAL 2020/2021	BUDGET 2020/2021
	<b>TOTAL INCOME TO OPERATING STATEMENT</b>	<b>(11,200)</b>	<b>(12,898)</b>	<b>(10,300)</b>
	<b>CAPITAL EXPENDITURE</b>			
	<b>Other Community Services</b>			
10702	Purchase Land & Buildings - Other Community Amenities	0	0	0
10703	Purchase Plant & Equipment - Other Community Amenities	0	0	0
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL CAPITAL EXPENDITURE TO STATEMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>

Note 18 (b) - Account Detail (by Reporting Program)				
Operating Program	<b>COMMUNITY AMENITIES</b>			
Operating Sub-Program	<b>Other</b>			
Description/Objectives	The provision and maintenance of Cemetery and public conveniences.			
Management	Chief Executive Officer.			
<b>New Budget Initiatives and Highlights</b>	➤	<b>10705</b>	<b>Westonia Cemetery</b>	
			Cemetery Maintenance	2,000.00
			Grave Digging	8,210.00
				<b>10,210.00</b>
	➤	<b>10704</b>	<b>Public Convenience</b>	
			Paint Public Toilets	4,000.00
			Public Convenience Wages	1,500.00
			Public	500.00
			Public	2,000.00
				<b>8,000.00</b>
	➤	<b>10799</b>	<b>Depreciation - Community Amenities</b>	<b>48,500.00</b>
	➤	<b>10708</b>	<b>Cemetery Charges</b>	<b>500.00</b>
Local Laws	None.			
Statutory Requirements	Cemetery Laws (State Legislation)			
Service Levels	Accessible clean amenities for community use.			
Fees & Charges	\$500 for burial & Niche Wall Interment fee			
Capital Investment	None.			
Financing	None.			



SHIRE OF WESTONIA Schedule 11 - RECREATION & CULTURE ANNUAL BUDGET 2021/2022				
GL #	DESCRIPTION	ANNUAL BUDGET 2021/2022	ESTIMATED ACTUAL 2020/2021	ADOPTED BUDGET 2020/2021
	<b>OPERATING EXPENDITURE</b>			
	<b>Public Halls Civic Centres</b>			
11100	ABC Costs- Public Halls & Civic Centres	100,000	87,950	100,000
11104	<b>H001</b> Maintenance - Public Halls	2,500	2,987	2,500
11104	<b>H001</b> Maintenance - Public Halls	9,000	1,387	19,000
11104	<b>H001</b> Maintenance - Public Halls	1,000	954	1,000
11104	<b>H001</b> Maintenance - Public Halls	2,500	3,253	2,500
11104	<b>H001</b> Maintenance - Public Halls	0	0	0
11104	<b>H001</b> Maintenance - Public Halls	2,000	2,224	2,000
11104	<b>H002</b> Warralakin Hall	250	235	250
11104	<b>H002</b> Warralakin Hall	0	334	0
11104	<b>H002</b> Warralakin Hall	500	0	500
11104	<b>H002</b> Warralakin Hall	500	757	500
11105	<b>Maintenance - Complex/ Gym</b>			
11105	<b>BC1</b> Gym Maintenance/Operations	7,500	7,788	1,500
11105	<b>BC1</b> Gym Maintenance/Operations	10,000	7,223	10,000
11105	<b>BC1</b> Gym Maintenance/Operations	1,500	927	1,500
11105	<b>BC1</b> Gym Maintenance/Operations	3,000	3,214	3,000
11105	<b>BC1</b> Gym Maintenance/Operations	9,000	8,741	1,500
11105	<b>BC2</b> Complex Minus Gym Maintenance/ Operations	2,000	1,777	1,500
11105	<b>BC2</b> Complex Minus Gym Maintenance/ Operations	6,000	2,027	10,000
11105	<b>BC2</b> Complex Minus Gym Maintenance/ Operations	1,500	927	1,500
11105	<b>BC2</b> Complex Minus Gym Maintenance/ Operations	2,000	1,927	1,500
11106	<b>BWST</b> Maintenance - Wanderers Stadium	2,000	1,395	2,000
11106	<b>BWST</b> Maintenance - Wanderers Stadium	2,000	2,319	2,000
11106	<b>BWST</b> Maintenance - Wanderers Stadium	1,500	1,794	1,500
11106	<b>BWST</b> Maintenance - Wanderers Stadium	500	867	500
11106	<b>BWST</b> Maintenance - Wanderers Stadium	5,000	4,509	5,000
11106	<b>BWST</b> Maintenance - Wanderers Stadium	200	0	200
11106	<b>BWST</b> Maintenance - Wanderers Stadium	3,000	1,605	3,000
11107	MOU Westonia Progress Payment	28,000	13,063	28,000
11199	Depreciation - Public Halls	72,000	65,141	72,000
11199	Depreciation - Public Halls	6,000	4,310	6,000
	<b>Sub Total</b>	<b>280,950</b>	<b>229,635</b>	<b>280,450</b>
	<b>OPERATING REVENUE</b>			
	<b>Public Halls Civic Centres</b>			
11110	Income Relating to Public Halls & Civic Centres	(200)	(225)	(200)
11110	Income Relating to Public Halls & Civic Centres		0	
11111	Income Evolution MOU 33%	(14,000)	(20,220)	(14,000)
11112	Income Charges Stadium	(200)	0	(200)
11113	Income Government Grants	0	0	0
11114	Income Evolution MOU WPA 67%	(28,000)	(41,052)	(28,000)
	<b>Sub Total</b>	<b>(42,400)</b>	<b>(61,498)</b>	<b>(42,400)</b>

Note 18 (b) - Account Detail (by Reporting Program)

Operating Program	<b>RECREATION &amp; CULTURE</b>	
Operating Sub-Program	<b>Public Halls &amp; Civic Centres</b>	
Description/Objectives	The provision and maintenance of public halls, complex and pavilion for the general use by the community	
Management	Chief Executive Officer.	
<b>New Budget Initiatives and Highlights</b>	<b>&gt;</b>	
	<b>11104</b>	<b>Public Hall Maintenance</b>
		Public Hall Maintenance 2,500.00
		Public Hall Maintenance 5,400.00
		Public Hall Mtc - Paint Poppithead 5000.00
		Public Hall Mtc - Photos 1,000.00
		Old Hall & Hall Toilet Block 600.00
		Public Hall Utilities 1,000.00
		Warralakin 1,250.00
		<b>16,750.00</b>
	<b>&gt;</b>	<b>BC2</b>
		Complex Mtce as per Building 3,500.00
		Complex RCD's 2,500.00
		Complex 1,500.00
		Complex Cleaning 1,500.00
		<b>10,500.00</b>
	<b>&gt;</b>	<b>BC1</b>
		Gymnasium Mtce 5,000.00
		Gym Equipment 5,000.00
		Carpet 3,000.00
		Complex 1,500.00
		Complex Utilities 1,500.00
		Complex Cleaning 1,500.00
		<b>17,500.00</b>
	<b>&gt;</b>	<b>11106</b>
		Stadium Mtce as per Building 9,000.00
		Stadium Insurance 1,000.00
		Stadium Utilities 200.00
		Stadium Cleaning 4,000.00
		<b>14,200.00</b>
	<b>&gt;</b>	<b>11199</b>
		<b>Depreciation Building 78,000.00</b>
	<b>&gt;</b>	<b>11110</b>
		<b>Complex &amp; Hall Hire Charges 200.00</b>
	<b>&gt;</b>	<b>11112</b>
		<b>Stadium Charges 200.00</b>
	<b>&gt;</b>	<b>11111</b>
		<b>Evolution MOU 33% 14,000.00</b>
	<b>&gt;</b>	<b>11114</b>
		<b>Contribution Westonia Progress 28,000.00</b>
Local Laws	None.	
Statutory Requirements	None.	
Service Levels	Clean & Tidy Public Facilities available to the community as required	

SHIRE OF WESTONIA Schedule 11 - RECREATION & CULTURE ANNUAL BUDGET 2021/2022				
GL #	DESCRIPTION	ANNUAL BUDGET 2021/2022	ESTIMATED ACTUAL 2020/2021	ADOPTED BUDGET 2020/2021
	<b>OPERATING EXPENDITURE</b>			
	<b>Swimming Pool</b>			
11200	Expenses Relating to Swimming Pools Other	0	0	0
11207	<b>BWSP</b> Maintenance Westonia Swimming Pool	1,000	1,102	500
11207	<b>BWSP</b> Maintenance Westonia Swimming Pool	5,000	4,939	5,000
11207	<b>BWSP</b> Maintenance Westonia Swimming Pool	15,000	8,587	15,000
11207	<b>BWSP</b> Maintenance Westonia Swimming Pool	0	0	0
11207	<b>BWSP</b> Maintenance Westonia Swimming Pool	5,000	5,526	5,000
11207	<b>BWSP</b> Maintenance Westonia Swimming Pool	500	382	500
11207	<b>BWSP</b> Maintenance Westonia Swimming Pool	1,000	1,268	500
11207	<b>BWSP</b> Maintenance Westonia Swimming Pool	500	610	500
11208	Chlorine Expenses	2,000	788	3,000
11209	Management Contract Charges	63,000	66,658	62,000
11209	Management Contract Charges	0	0	0
11210	Water Charges	7,000	6,303	7,000
11299	Depreciaton - Swimming Pool	60,000	54,504	60,000
11299	Depreciaton - Swimming Pool	15,000	7,540	20,000
	<b>Sub Total</b>	<b>175,000</b>	<b>158,207</b>	<b>179,000</b>
	<b>OPERATING REVENUE</b>			
	<b>Swimming Pool</b>			
11202	Swimming Pool Subsidy (Banked in Reserve)	0	0	0
11203	Govt Grants - Swimming Pool	0	0	0
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

	Fees & Charges	Old Miners Hall - \$ 70.00 Complex (with Alcohol) - \$100.00 Complex (without Alcohol) - \$60.00 Complex Meeting Room only - \$30.00 Complex Kitchen only - \$30.00 Complex Badminton/Dance - \$10.00 Pavilion - \$70.00 Plastic Chair Hire - \$0.20c each Trestle Table Hire - \$2.00 each
520		
500		
570	Capital Investment	None.
520		
521	Financing	None.
540		
541	Note 18 (b) - Account Detail (by Reporting Program)	
900	Operating Program	<b>RECREATION &amp; CULTURE</b>
901	Operating Sub-Program	<b>Swimming Pool</b>
520	Description/Objectives	The operation and maintenance of an outdoor public swimming pool.
500		
521	Management	Chief Executive Officer.
542		
550	<b>New Budget Initiatives and Highlights</b>	<b>➤ 11209 Swimming pool Operational Co</b>
551		Contact Wages 63,000.00 Swimming Pool 11,500.00 Pump 4,500.00 <b>➤ 11208 Chemicals 3,000.00</b> <b>➤ 11207 Other 15,000.00</b> <b>96,000.00</b>
		<b>11205</b>
		<b>➤ 11210 Swimming Pool Utilities</b>
		Water 7,000.00 Power 500.00 Phone 500.00 <b>8,000.00</b>
		<b>➤ 11299 Depreciation 75,000.00</b>
	Local Laws	None.
	Statutory Requirements	None.
	Service Levels	Facilities available to public and visitors during normal opening times and season.

SHIRE OF WESTONIA Schedule 11 - RECREATION & CULTURE ANNUAL BUDGET 2021/2022				
GL #	DESCRIPTION	ANNUAL BUDGET 2021/2022	ESTIMATED ACTUAL 2020/2021	ADOPTED BUDGET 2020/2021
	<b>OPERATING EXPENDITURE</b>			
	<b>Other Recreation &amp; Sport</b>			
11306	Maintenance - Parks and Reserves	0	0	0
11307	<b>MPGD</b> Maintenance - Parks, Reserves, Playgrounds	94,000	98,663	85,000
11307	<b>MPGD</b> Maintenance - Parks, Reserves, Playgrounds	14,000	5,071	14,000
11307	<b>MPGD</b> Maintenance - Parks, Reserves, Playgrounds	2,500	2,694	1,500
11307	<b>MPGD</b> Maintenance - Parks, Reserves, Playgrounds	100,000	100,294	100,000
11307	<b>MPGD</b> Maintenance - Parks, Reserves, Playgrounds	20,000	21,680	20,000
11307	<b>MPGD</b> Maintenance - Parks, Reserves, Playgrounds	500	599	250
11307	<b>MPGD</b> Maintenance - Parks, Reserves, Playgrounds	3,500	5,120	2,500
11308	Maintenance - Recreation Oval	4,098	2,322	4,098
11308	Maintenance - Recreation Oval	10,000	7,436	4,000
11308	Maintenance - Recreation Oval	500	380	500
11308	Maintenance - Recreation Oval	2,500	2,262	2,500
11308	Maintenance - Recreation Oval	20,000	23,191	20,000
11308	Maintenance - Recreation Oval	4,000	2,613	4,000
11308	Maintenance - Recreation Oval	1,500	575	1,500
11399	Depreciation - Other Rec & Sport	28,000	25,553	28,000
11399	Depreciation - Other Rec & Sport	6,000	3,290	9,500
11399	Depreciation - Other Rec & Sport	13,000	12,130	13,000
	<b>Sub Total</b>	<b>324,098</b>	<b>313,873</b>	<b>310,348</b>
	<b>OPERATING REVENUE</b>			
	<b>Other Recreation &amp; Sport</b>			
11301	Income Relating to Other Recreation & Sport	0	0	0
11302	Marquee Hire Charges	(1,000)	(591)	(1,000)
11310	Grant Funding		0	
	<b>Sub Total</b>	<b>(1,000)</b>	<b>(591)</b>	<b>(1,000)</b>
	<b>OPERATING EXPENDITURE</b>			
	<b>Television &amp; Radio Rebroadcasting</b>			
11401	Maintenance - Television and Rebroadcasting	1,000	521	1,000
11499	Depreciation - TV & Radio	6,000	4,448	9,000
	<b>Sub Total</b>	<b>7,000</b>	<b>4,969</b>	<b>10,000</b>
	<b>OPERATING REVENUE</b>			
	<b>Television &amp; Radio Rebroadcasting</b>			
11402	Income Relating to Television and Rebroadcasting	0	0	0
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

Fees & Charges	Admission fees:-Subsidies MOU Evolution facilities monies.
Capital Investment	None.
Financing	None.
IE CODE	Note 18 (b) - Account Detail (by Reporting Program)
Operating Program	<b>RECREATION &amp; CULTURE</b>
Operating Sub-Program	<b>Other Recreation &amp; Sport</b>
Description/Objectives	The provision and maintenance of ovals, parks and gardens, and playground facilities
Management	Membership of Be-Active Recreation Scheme. Chief Executive Officer.
<b>New Budget Initiatives and Highlights</b>	<div> <div>➤</div> <div>11307</div> <div>Mtce Parks, Gardens &amp; Reserves</div> <div> <div>Wages</div> <div>175,000.00</div> </div> <div> <div>Utilities</div> <div>2,750.00</div> </div> <div> <div>Mtce</div> <div>8,000.00</div> </div> <div> <div>Insurance</div> <div>1,500.00</div> </div> <div> <div></div> <div><b>187,250.00</b></div> </div> </div> <div> <div>➤</div> <div>11308</div> <div>Oval Mtce</div> <div> <div>Chemicals &amp; Fertiliser</div> <div>4,500.00</div> </div> <div> <div>Wages</div> <div>9,598.00</div> </div> <div> <div>Water</div> <div>20,000.00</div> </div> <div> <div>Power</div> <div>2,500.00</div> </div> <div> <div>Water Tank upgrades</div> <div>10,000.00</div> </div> </div> <div> <div>➤</div> <div>11399</div> <div>Depreciation</div> <div>47,000.00</div> </div> <div> <div>➤</div> <div>11302</div> <div>Marquee Hire Charges</div> <div>1,000.00</div> </div>
Local Laws	None.
Statutory Requirements	None.
Service Levels	N/A
Fees & Charges	Marquee Hire \$100 Local residents, \$500 – Non local.
Capital Investment	None.
Financing	None.

SHIRE OF WESTONIA Schedule 11 - RECREATION & CULTURE ANNUAL BUDGET 2021/2022				
GL #	DESCRIPTION	ANNUAL BUDGET 2021/2022	ESTIMATED ACTUAL 2020/2021	ADOPTED BUDGET 2020/2021
	<b>OPERATING EXPENDITURE</b>			
	<b>Library</b>			
11500	Expenses Relating to Libraries	0	100	0
11504	Library Salaries	15,000	16,448	15,000
11504	Library Salaries	2,000	0	2,000
11505	Library Expenses	3,500	1,983	3,500
		<b>20,500</b>	<b>18,530</b>	<b>20,500</b>
	<b>OPERATING REVENUE</b>			
	<b>Library</b>			
11501	Income Relating to Libraries	(100)	(890)	(100)
11502	Fines & Penalties Charged	(100)	0	(100)
		<b>(200)</b>	<b>(890)</b>	<b>(200)</b>
	<b>OPERATING EXPENDITURE</b>			
	<b>Other Culture</b>			
11600	Oral History Project	0	0	0
11605	Nature Reserve Management	20,000	560	11,000
11605	Nature Reserve Management	0	0	0
11605	Nature Reserve Management	0	588	0
11605	Nature Reserve Management	0	676	0
11605	Nature Reserve Management	0	285	0
11606	Maintenance Walgoolan Gazebo	500	0	500
11606	Maintenance Walgoolan Gazebo	50	0	50
11606	Maintenance Walgoolan Gazebo	50	0	50
	<b>Sub Total</b>	<b>20,600</b>	<b>2,108</b>	<b>11,600</b>
	<b>OPERATING REVENUE</b>			
	<b>Other Culture</b>			
11601	Income Relating to Other Culture	0	0	0
11602	Income Charges History Books	(200)	(200)	(200)
11604	Income - Ramelius Reserve Management	(10,000)	(10,000)	(10,000)
	<b>Sub Total</b>	<b>(10,200)</b>	<b>(10,200)</b>	<b>(10,200)</b>
	<b>TOTAL EXPENDITURE TO OPERATING STATEMENT</b>	<b>828,148</b>	<b>727,323</b>	<b>811,898</b>
	<b>TOTAL INCOME TO OPERATING STATEMENT</b>	<b>(53,800)</b>	<b>(73,179)</b>	<b>(53,800)</b>

Note 18 (b) - Account Detail (by Reporting Program)			
Operating Program	<b>RECREATION &amp; CULTURE</b>		
Operating Sub-Program	<b>Television &amp; Radio Rebroadcasting</b>		
Description/Objectives	The re-broadcasting of Television & Radio Channels to the Westonia townsite and surrounds.		
IE CODE			
Management	Chief Executive Officer.		
New Budget Initiatives and Highlights			
520			
500	➤ 11401	Radio Equipment Mtce	1,000.00
501	➤ 11499	Depreciation	9,000.00
520	➤ 11605	Nature Reserve Mtce	1,000.00
	➤ 11606	Walgoolan Gazebo Mtce	600.00
	➤ 11602	Sale of History Books	200.00
	➤	Library Operation Costs	
	11605	Westonia Common Mgmnt	10,000.00
	11504	Library Salaries	2,000.00
	11505	LMIS	1,500.00
	11505	Freight Costs	2,000.00
			<b>5,500.00</b>
	➤ 11501	Lost Books	100.00
	➤ 11502	Fines & Penalties	100.00
Local Laws	None.		
	11604	Westonia Common Mgmnt	10,000.00
Statutory Requirements	None.		
Service Levels	Opening times are as per the normal office hours 8.30am to 5.00 pm Monday to Friday (except public holidays). The library is located in the Council Office.		
Fees & Charges	None.		
Capital Investment	None.		
Financing	None.		

11503	<b>CAPITAL EXPENDITURE</b>			
	Purchase Furniture & Equipment - Libraries	0	0	
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Other Culture</b>			
11607	Complex Solar	15,000		
11608	Stadium Solar	15,000		
11609	Marquee	13,000		
11603	Purchase Furniture & Equipment - Other Culture	12,000	126,675	
	<b>Sub Total</b>	<b>55,000</b>	<b>126,675</b>	<b>0</b>
	<b>TOTAL CAPITAL EXPENDITURE TO STATEMENT</b>	<b>55,000</b>	<b>257,385</b>	<b>97,000</b>
	<b>CAPITAL REVENUE</b>			
	<b>Other Recreation &amp; Sport</b>			
	<b>Proceeds from Sale of Asset</b>			
11310	Furniture & Equip - Play Equipment <b>Shire</b>		0	(12,000)
	Furniture & Equip - Play Equipment <b>WPA</b>		0	
11310	Furniture & Equip - Reserve funding		0	(80,000)
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>(92,000)</b>
	<b>TOTAL CAPITAL INCOME TO STATEMENT</b>	<b>0</b>	<b>0</b>	<b>(92,000)</b>

Operating Program
Operating Sub-Program

**CAPITAL**  
**RECREATION & CULTURE**  
**Public Halls & Civic Centres**

Complex Solar	15,000.00
Stadium Solar	15,000.00
Marquee	13,000.00
Walgoolan Wagon	12,000.00

SHIRE OF WESTONIA Schedule 12 - TRANSPORT ANNUAL BUDGET 2021/2022				
GL #		ANNUAL BUDGET 2021/2022	ESTIMATED ACTUAL 2020/2021	ADOPTED BUDGET 2020/2021
	<b>CAPITAL EXPENDITURE</b>			
	<b>Streets, Roads, Bridges &amp; Depot Mtce</b>			
	<b>Roads Construction Council</b>			
12101				
12108	<b>FP0056</b> Pyrites Street Footpaths & Drainage	15,000	0	27,000
12108	<b>FP0093</b> Scheelite Street Footpaths & Drainage	15,000	0	10,000
12108	<b>FP0061</b> Wolfram Street Footpaths	15,500	0	3,000
12101	<b>C0083</b> Baladjie Track Formation & Gravel Sheet	24,000	3,681	40,000
12101	<b>C0008</b> Goldfields Gravel Resheet	46,000	44,500	61,000
12101	<b>C0037</b> Wardell Gravel Resheet	60,000	0	21,000
12101	<b>C0015</b> Echo Valley Gravel Resheet	47,000	21,999	33,000
12101	<b>C0011</b> Maxfield Gravel Resheet	67,500	12,454	60,000
12101	<b>C0030</b> Maisefield Gravel Resheet	67,000	0	56,000
12101	<b>DRAIN</b> Townsite drainage	30,500	0	25,000
12101	<b>C0035</b> Webb Gravel Resheet	49,000	0	30,000
12101	<b>C0064</b> Elsewhere Gravel Resheet	67,500	0	86,000
12101	<b>C0005</b> Warrachuppin Gravel Resheet	67,000	0	86,000
12101	TBA	82,500	0	25,000
12103	<b>MRWA Project Construction</b>			
12103	<b>RRG84C</b> Warralakin Road Reconstruction	487,500	200,585	477,000
12103		0	0	0
12103		0	0	195,000
12104	<b>Roads to Recovery Construction</b>			
12104	<b>R2R92</b> Leeman/Begley Intersection	30,500	0	135,000
12104	<b>R2R04</b> Sth Walgoolan/Goldfields Intersection	30,500	135,861	50,000
12104	<b>R2R25</b> Rabbit Proof Fence Rd - Gravel Resheet	76,500	40,834	40,000
12104	<b>R2R16</b> Leach Road - Reseal	187,500	0	100,000
12107	Townsite Drainage		0	0
	<b>Sub Total</b>	<b>1,466,000</b>	<b>459,914</b>	<b>1,560,000</b>
	<b>OPERATING EXPENDITURE</b>			
	<b>Streets, Roads, Bridges &amp; Depot Mtce</b>			
12200	Expenses Relating to Streets, Roads, Bridges & Depot Maintenance		0	0
12202	Power - Street Lighting	7,000	6,726	6,000
12203	Maintenance - GRM	162,500	68,645	131,384
12203	Maintenance - GRM	30,000	26,503	30,000
12203	Maintenance - GRM	205,000	113,803	173,427
12203	Maintenance - GRM	222,000	179,475	197,255

Note 18 (b) - Account Detail (by Reporting Program)				
IE CODE	Operating Program	<b>TRANSPORT</b>		
	Operating Sub-Program	<b>Road Construction Council</b>		
	Description/Objectives	The provision of new and improved road infrastructure within the district.		
	Management	Works Supervisor/Chief Executive Officer		
	<b>New Budget Initiatives and Highlights</b>	<b>➤ Roads 2 Recovery</b>		
		<b>R2R92</b>	Leeman/Begley Intersection	30,500
		<b>R2R04</b>	Sth Walgoolan/Goldfields Intersection	30,500
		<b>R2R25</b>	Rabbit Proof Fence Rd - Gravel Resheet	76,500
		<b>R2R16</b>	Leach Road - Reseal	187,500
				<b>325,000.00</b>
		<b>➤ RRG</b>		
		<b>RRG91R</b>	Warralakin Reconstruction	487,500
				<b>487,500</b>
		<b>➤ Council</b>		
		<b>C0083</b>	Baladjie Track Formation & Gravel Sheet	24,000
		<b>C0008</b>	Goldfields Gravel Resheet	46,000
		<b>C0037</b>	Wardell Gravel Resheet	60,000
		<b>C0015</b>	Echo Valley Gravel Resheet	47,000
		<b>C0011</b>	Maxfield Gravel Resheet	67,500
		<b>C0030</b>	Maisefield Gravel Resheet	67,000
			Townsite drainage	30,500
		<b>C0035</b>	Webb Gravel Resheet	49,000
		<b>C0064</b>	Elsewhere Gravel Resheet	67,500
		<b>C0005</b>	Warrachuppin Gravel Resheet	67,000
			TBA	82,500
				<b>608,000.00</b>
		<b>➤ Footpath &amp; Drainage</b>		
		<b>FP0056</b>	Pyrites Street Footpaths & Drain	15,000
		<b>FP0093</b>	Scheelite Street Footpaths & Drain Footp	15,000
		<b>FP0061</b>	Wolfram	15,500
				<b>45,500</b>
540				
500				

Grant - MRWA Direct \$126,325

SHIRE OF WESTONIA Schedule 12 - TRANSPORT ANNUAL BUDGET 2021/2022				
GL #		ANNUAL BUDGET 2021/2022	ESTIMATED ACTUAL 2020/2021	ADOPTED BUDGET 2020/2021
12204	<b>Maintenance - Depot</b>			
12204 <b>BDEP</b>	Maintenance Depot	5,000	5,658	1,500
12204 <b>BDEP</b>	Maintenance Depot	3,000	5,285	3,000
12204 <b>BDEP</b>	Maintenance Depot	2,500	2,632	2,000
12204 <b>BDEP</b>	Maintenance Depot	1,000	822	1,000
12204 <b>BDEP</b>	Maintenance Depot	2,000	1,608	2,000
12204 <b>BDEP</b>	Maintenance Depot	5,000	6,308	0
12204 <b>BDEP</b>	Maintenance Depot	500	410	0
12205	Maintenance - Footpaths	500	195	500
12206	Traffic Signs Maintenance	1,000	0	1,000
12206	Traffic Signs Maintenance	10,000	6,733	10,000
12206	Traffic Signs Maintenance	500	0	500
12206	Traffic Signs Maintenance	500	0	500
16105	Loan Interest Loan # 4	0	0	0
12208	Townsite Beautification	0	0	0
12219	RRG Expenses	7,000	8,364	7,000
12299	Depreciation - Street, Roads, Bridges	19,000	19,410	19,000
12299	Depreciation - Street, Roads, Bridges	0	0	0
12299	Depreciation - Street, Roads, Bridges	840,000	903,613	825,000
12299	Depreciation - Street, Roads, Bridges	12,000	12,595	12,000
	<b>Sub Total</b>	<b>1,536,000</b>	<b>1,368,784</b>	<b>1,423,066</b>
	<b>OPERATING REVENUE</b>			
	<b>Streets, Roads, Bridges &amp; Depot Mtce</b>			
12201	Income Relating to Streets, Roads, Bridges & Depot Maintenance	0	0	0
12209	Bikewest Grants - Dual Use Paths	0	0	0
12210	Crossover Contributions	0	0	0
12211	Grant - MRWA Project	0	0	0
12212	Grant - MRWA Direct	(126,500)	(126,325)	(126,325)
12213	Grant - MRWA Specific	(340,000)	(431,599)	(340,000)
12214	Grant - Ramelius Resources Boodarockin Rd	0	0	0
12215	Grant - Ramelius Resources Warrachuppin Rd	0	0	0
12216	Grant - Roads to Recovery	(325,000)	(325,000)	(324,415)
12217	Footpath funding	0	0	(40,000)
	<b>Sub Total</b>	<b>(791,500)</b>	<b>(990,024)</b>	<b>(830,740)</b>
	<b>OPERATING EXPENDITURE</b>			
	<b>Aerodrome</b>			
12600	Expenses Relating to Aerodromes	0	0	0
12604	Airport Maintenance	1,000	587	0
12604	Airport Maintenance	10,000	6,294	16,000
12604	Airport Maintenance	2,000	313	1,986
12604	Airport Maintenance	1,000	675	4,133
12604	Airport Maintenance	1,000	480	7,750
	<b>Sub Total</b>	<b>15,000</b>	<b>8,349</b>	<b>29,869</b>

Statutory Requirements  
Service Levels  
Fees & Charges

Grant - MRWA Specific \$308,140  
Grants - Blackspot \$Nil  
Grants - Roads 2 Recovery \$324,415  
TOTAL \$748,555

IE  
CODE

Capital Investment

500

520 Financing

540

542

570

900

901

Note 18 (b) - Account Detail (by Reporting Program)

520 Operating Program

500 Operating Sub-Program

520 Description/Objectives

900 Management

901

560 New Budget Initiatives

and Highlights

520 Local Laws

550

551 Statutory Requirements

553 Service Levels

554 Fees & Charges

Capital Investment

Financing

156

113

113

110

Note 18 (b) - Account Detail (by Reporting Program)

181 Operating Program

113 Operating Sub-Program

113 Description/Objectives

182 Management

181

New Budget Initiatives

and Highlights

Local Laws

500 Statutory Requirements

520 Service Levels

570 Fees & Charges

900 Capital Investment

901 Financing

**TRANSPORT**

**Road Maintenance**

The provision of library services to residents and visitors etc.

Works Supervisor/Chief Executive Officer

➤ None.

None.

None.

N/A

None.

None.

None.

**12219 Wheatbelt Secondary Freight Route contribution**

Note 18 (b) - Account Detail (by Reporting Program)

181 Operating Program

113 Operating Sub-Program

113 Description/Objectives

182 Management

181

New Budget Initiatives

and Highlights

Local Laws

500 Statutory Requirements

520 Service Levels

570 Fees & Charges

900 Capital Investment

901 Financing

**12604 Airstrip Purchase  
Depot Shed**

**12000  
40000**

SHIRE OF WESTONIA Schedule 12 - TRANSPORT ANNUAL BUDGET 2021/2022				
GL #		ANNUAL BUDGET 2021/2022	ESTIMATED ACTUAL 2020/2021	ADOPTED BUDGET 2020/2021
12601	<b>OPERATING REVENUE</b> <b>Aerodrome</b> Income Relating to Aerodromes	0	0	0
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURE TO OPERATING STATEMENT</b>	<b>1,551,000</b>	<b>1,377,133</b>	<b>1,452,935</b>
	<b>TOTAL INCOME TO OPERATING STATEMENT</b>	<b>(126,500)</b>	<b>(126,325)</b>	<b>(126,325)</b>
	<b>CAPITAL EXPENDITURE</b>			
	<b>Road Plant Purchases</b>			
12605	Airport Land - CAPITAL	12,000		
14213	Works Supervisor Vehicle - CAPITAL	120,000	59,846	108,000
12305	Side Tipper/Dolly		242,974	260,000
12304	<b>MOWER</b> Utility Mower/tractor	35,000	0	
12308	<b>MINI</b> Multi Roller Repairs	30,000	0	
12304	<b>GRADER</b> Grader	410,000	0	
12305	<b>CANTER</b> Canter	70,000		
12306	<b>WT06</b> Dual Cab Ute	48,000		
12307	<b>04WT</b> Single Cab Ute	28,000		
12218	Depot Shed - CAPITAL	40,000	0	0
	<b>ROLLER</b> Multi Roller	160,000		
	<b>Sub Total</b>	<b>953,000</b>	<b>302,819</b>	<b>368,000</b>
	<b>TOTAL CAPITAL EXPENDITURE TO STATEMENT</b>	<b>2,419,000</b>	<b>762,733</b>	<b>1,928,000</b>
	<b>CAPITAL REVENUE</b>			
12359	<b>Transport</b>		0	
12398	<b>Loss on Sale of Asset</b>		(20,421)	
	<b>Proceeds from Sale of Asset</b>			
	Depot Shed income	(40,000)		
	Works Supervisors Vehicle - CAPITAL	(110,000)		(104,000)
	Canter	(22,000)		
	Crew Cab Ute	(28,000)		
	Grader Ute	(13,000)		
	Hamm Roller	(75,000)		
	Grader	(127,000)		(28,000)
	<b>Sub Total</b>	<b>(415,000)</b>	<b>(20,421)</b>	<b>(132,000)</b>
	<b>TOTAL CAPITAL INCOME STATEMENT</b>	<b>(1,080,000)</b>	<b>(884,120)</b>	<b>(836,415)</b>

IE  
CODE

156

Note 18 (b) - Account Detail (by Reporting Program)

Operating Program  
Operating Sub-Program  
Description/Objectives  
Management

**TRANSPORT**

**Road Plant Purchase**

The upgrade of Council's Plant & Equipment fleet  
Works Supervisor/Chief Executive Officer

700

700

700

**New Budget Initiatives  
and Highlights**

Local Laws

Statutory Requirements

Service Levels

Fees & Charges

➤ **None.**

None.

None.

N/A

None.

700

**Utility Mower/tractor**

**Multi Roller**

**Grader**

**Canter**

**Dual Cab Ute**

**Single Cab Ute**

**Multi Roller**

35,000

30,000

410,000

70,000

48,000

28,000

160,000.00

Capital Investment

Financing

700

130

Nil Transfer to Reserve



SHIRE OF WESTONIA Schedule 13 - ECONOMIC SERVICES ANNUAL BUDGET 2021/2022				
GL #	DESCRIPTION	ANNUAL BUDGET 2021/2022	ESTIMATED ACTUAL 2020/2021	ADOPTED BUDGET 2020/2021
	<b>OPERATING EXPENDITURE</b>			
	<b>Rural Services</b>			
13100	ABC Costs- Rural Services	68,000	69,720	68,000
13119	Project TBA	20,000	772	20,000
13120	NRM Workcover	0	0	0
13121	NRM Superannuation	0	0	0
13123	NRM Contract	12,000	2,840	12,000
13124	Promotional Material	0	0	0
13125	Noxious Weed Control	2,000	3,557	2,000
13126	Wild Dog Contribution	0	0	0
	<b>Sub Total</b>	<b>102,000</b>	<b>76,889</b>	<b>102,000</b>
	<b>OPERATING REVENUE</b>			
	<b>Rural Services</b>			
13100	ABC Costs- Rural Services	0	0	0
13104	NRM Contract Works Income	0	0	0
13105	Govt. Grant Funding	0	0	(20,000)
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>(20,000)</b>
	<b>OPERATING EXPENDITURE</b>			
	<b>Tourism &amp; Area Promotion</b>			
13200	Admin Allocations Tourism & Area Promotion	34,000	29,321	34,000
13210	Area Promotion	12,000	263	8,000
13211	SUBS- CW Visitor Centre	4,500	0	4,500
13212	SUBS- Newtravel	4,500	4,545	5,000
13213	<b>Maintenance Caravan Park</b>			
13213 <i>MCVAN</i>	Maintenance Caravan Park	21,000	19,376	21,000
13213 <i>MCVAN</i>	Maintenance Caravan Park	12,000	14,377	12,000
13213 <i>MCVAN</i>	Maintenance Caravan Park	250	0	500
13213 <i>MCVAN</i>	Maintenance Caravan Park	500	128	1,000
13213 <i>MCVAN</i>	Maintenance Caravan Park	1,500	1,762	1,500
13213 <i>MCVAN</i>	Maintenance Caravan Park	1,000	2,202	1,000
13214	<b>Information Bay- Carrabin</b>			
13214 <i>MIBC</i>	Information Bay- Carrabin	2,000	7,234	2,000
13214 <i>MIBC</i>	Information Bay- Carrabin	250	0	250
13214 <i>MIBC</i>	Information Bay- Carrabin	800	752	800
13214 <i>MIBC</i>	Information Bay- Carrabin	0	0	0

Note 18 (b) - Account Detail (by Reporting Program)			
IE CODE	Operating Program	<b>ECONOMIC SERVICES</b>	
	Operating Sub-Program	<b>Rural Services</b>	
	Description/Objectives	The implementation of Natural Resource Management (NRM) Strategies and Rural Services across the shire.	
	Management	CEO, NRM Facilitator and Officer	
	New Budget Initiatives and Highlights	➤	13123 NRM Salaries 12,000.00
	520	➤	13125 Noxious Weed Expenses 2,000.00
	570		
	501	➤	13119 Project Allocations 20,000.00
	521		
	520	➤	13502 Nursery Operating Costs 1,800.00
520		35,800.00	
	➤	13105 Funding Opportunities 20,000.00	
	➤	13505 Tree Planter Hire Charges 500.00	
113	Local Laws	None.	
113	Statutory Requirements	None.	
112	Service Levels	N/A	
	Fees & Charges	None.	
	Capital Investment	None.	
	Financing	None.	
903			
520			
524	Note 18 (b) - Account Detail (by Reporting Program)		
520	Operating Program	<b>ECONOMIC SERVICES</b>	
	Operating Sub-Program	<b>Tourism &amp; Area Promotion</b>	
500	Description/Objectives	The promotion of the district via tourism to increase economic activity.	
520			
540	Management	CEO	
570			
901	New Budget Initiatives	➤	13210 Promotion & Advertising 4,000.00
900	and Highlights		TV Promotion 8,000.00
		➤	13211 Central Wheatbelt Visitor Centre 4,500.00
520			
521		➤	13212 NEWTRAVEL Subscriptions 4,500.00
540			4,500.00
541		➤	13213 Caravan Park Operation Costs
			Caravan Park Mtoe 7,000.00



SHIRE OF WESTONIA Schedule 13 - ECONOMIC SERVICES ANNUAL BUDGET 2021/2022				
GL #	DESCRIPTION	ANNUAL BUDGET 2021/2022	ESTIMATED ACTUAL 2020/2021	ADOPTED BUDGET 2020/2021
	<b>OPERATING REVENUE</b>			
	<b>Plant Nursery</b>			
13503	Income Relating to Plant Nursery	0	0	0
13504	Community Nursery Charges	0	0	0
13505	Tree Planter Hire	(500)	(600)	(500)
	<b>Sub Total</b>	<b>(500)</b>	<b>(600)</b>	<b>(500)</b>
	<b>OPERATING EXPENDITURE</b>			
	<b>Other Economic Services</b>			
13600	Expenses Relating to Other Economic Services	7,000	4,466	7,000
13610	<b>Maintenance - Westonia CRC</b>			
13610 <i>BWCRC</i>	Maintenance - Westonia CRC	3,500	3,315	3,500
13610 <i>BWCRC</i>	Maintenance - Westonia CRC	4,000	1,693	4,000
13610 <i>BWCRC</i>	Maintenance - Westonia CRC	4,000	2,950	4,000
13610 <i>BWCRC</i>	Maintenance - Westonia CRC	2,500	2,150	2,500
13610 <i>BWCRC</i>	Maintenance - Westonia CRC	2,000	2,356	1,500
13610 <i>BWCRC</i>	Maintenance - Westonia CRC	500	321	500
13610 <i>BWCRC</i>	Maintenance - Westonia CRC	2,000	2,562	2,000
13610 <i>BWCRC</i>	Maintenance - Westonia CRC	4,000	3,813	4,000
13610 <i>BWCRC</i>	Maintenance - Westonia CRC	200	0	200
13616	Westonia CRC Contributions	3,000	2,500	5,000
13611	Water Supply Standpipes	500	1,390	0
13611	Water Supply Standpipes	3,000	3,498	0
13611	Water Supply Standpipes	500	1,598	0
13611	Water Supply Standpipes	500	1,345	3,000
13611	Water Supply Standpipes	50,000	93,156	20,000
13612	Drought Relief - Water Tanks		0	0
13613	<b>Evolution Lease - Industrial Shed</b>			
13613 <i>BIDS</i>	Evolution Lease - Industrial Shed	0	174	0
13614	St Lukes Church	1,000	43	1,000
16107	Loan Interest Loan # 6	0	482	482
13699	Deprciation - Other Economic Services	45,000	41,800	45,000
13699	Deprciation - Other Economic Services	3,000	4,122	3,000
13699	Deprciation - Other Economic Services	20,000	21,445	20,000
	<b>Sub Total</b>	<b>156,200</b>	<b>195,176</b>	<b>126,682</b>
	<b>OPERATING REVENUE</b>			
	<b>Other Economic Services</b>			
13601	Income Relating to Other Economic Services	0	0	0
13602	Community Bus Hire Charges	(1,000)	(2,655)	(1,000)
13603	Evolution Lease - Industrial Shed	(19,500)	(20,091)	(19,500)
13604	Police Licensing Commissions	(4,000)	(4,385)	(4,000)

Service Levels  
Fees & Charges

N/A  
Building Licences for a new building of Class 1 or 10 for alterations or additions to an existing building of Class 1 or 10. 0.35% of 10/11 of the estimated cost of the proposed construction (not less than \$40.00)  
Building Licence for a new building of a Class other than Class 1 or 10 for alterations or additions to an existing building or a Class other than Class 1 or 10. 0.20% of 10/11 of the estimated cost of the proposed construction (not less than \$40.00)  
Preliminary Plans (examine and report) 25% of the fees above.  
Demolition Licence \$50.00 for each storey.

IE  
CODE

113

156

156

Capital Investment

None.

Financing

None.

Note 18 (b) - Account Detail (by Reporting Program)

Operating Program

**ECONOMIC SERVICES**

Operating Sub-Program

**Other Economic Services**

Description/Objectives

The provision of miscellaneous economic services to the district.

Management

CEO

**New Budget Initiatives  
and Highlights**

➤ **13611 Water Supply - Standpipes**  
Backflow testing 3,000.00  
Charges 50,000.00  
Drought Relief - Water Tanks 0.00  
**53,000.00**

➤ **16107 Loan 6 Interest Community Bus**

➤ **13614 Church & RV Site Mtce 1,000.00**

**Westonia CRC Operations**

➤ **13616** CRC Contributions 5,000.00  
➤ **13610** CRC Building Mtce 4,500.00  
CRC Fence 2,500.00  
CRC Utilities 4,500.00  
CRC 10,200.00  
**26,700.00**

➤ **13699 Depreciation' 68,000.00**

➤ **13604 DPI Commissions 4,000.00**

➤ **13603 Industrial Shed Lease 19,500.00**

➤ **13602 Community Bus Hire Charges 1,000.00**

SHIRE OF WESTONIA Schedule 13 - ECONOMIC SERVICES ANNUAL BUDGET 2021/2022				
GL #	DESCRIPTION	ANNUAL BUDGET 2021/2022	ESTIMATED ACTUAL 2020/2021	ADOPTED BUDGET 2020/2021
13607	SSL Interest Reimbursement	0	(162)	(482)
13609	Standpipe Water Charges - per kL	(40,000)	(20,257)	
13618	Reimbursements General	(200)	(4,124)	(200)
13605	Federal Education Grant	0	0	0
	<b>Sub Total</b>	<b>(64,700)</b>	<b>(51,673)</b>	<b>(25,182)</b>
	<b>TOTAL EXPENDITURE TO OPERATING STATEMENT</b>	<b>383,900</b>	<b>381,058</b>	<b>354,532</b>
	<b>TOTAL INCOME TO OPERATING STATEMENT</b>	<b>(88,500)</b>	<b>(94,361)</b>	<b>(68,982)</b>
	<b>CAPITAL EXPENDITURE</b>			
	<b>Rural Services</b>			
13106	Purchase Furniture & Equipment - Rural Services	0	0	0
13107	Purchase Plant & Equipment - Rural Services	0	0	0
13109	NRM Vehicle - CAPITAL	0	0	0
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Tourism &amp; Area Promotion</b>			
13216	Old Club Hotel Museum Project - CAPITAL	0	18,293	22,500
13224	Campers Kitchen - CAPITAL	0	0	0
13217	Caravan Park - CAPITAL	30,000	174,377	241,232
16115	Loan Principal Loan # 6	0	0	10,358
	<b>Sub Total</b>	<b>30,000</b>	<b>192,670</b>	<b>274,090</b>
	<b>Other Economic Services</b>			
13623	<b>Furniture &amp; Equipment - Solar Panels</b>	0	12,000	15,000
13606	Land & Buildings - Wolfram Street Shed & Façade	60,000	142,294	112,000
	<b>Sub Total</b>	<b>60,000</b>	<b>154,294</b>	<b>127,000</b>
	<b>Plant Nursery</b>			
13506	Purchase Furniture & Equipment - Plant Nursery	0	0	0
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL CAPITAL EXPENDITURE TO STATEMENT</b>	<b>90,000</b>	<b>346,964</b>	<b>401,090</b>
	<b>CAPITAL REVENUE</b>			
	<b>Rural Services</b>			
	<b>Tourism &amp; Area Promotion</b>			
13198	Profit on Sale of Asset	0	0	0
13608	SSL Principal Reimbursement	0	(5,257)	(10,358)
13222	Museum - CAPITAL	0	0	(27,000)
13225	Caravan Park - Capital Income	(30,000)	(321,232)	(241,232)
13622	Furniture & Equipment - Standpipes		0	0
	<b>Sub Total</b>	<b>(30,000)</b>	<b>(326,489)</b>	<b>(278,590)</b>
	<b>TOTAL CAPITAL INCOME TO STATEMENT</b>	<b>(30,000)</b>	<b>(326,489)</b>	<b>(278,590)</b>

		➤	16115 Loan 6 Co-op Bus Principal	9,747.00
			<b>CAPITAL</b>	
			13216 Caravan Park	30,000.00
			13606 Wolfram Street Shed/Façade	60,000.00
			13222	
			13622	
			13606	
	Local Laws	None.		
	Statutory Requirements	None.		
	Service Levels	N/A		
	Fees & Charges	Charges Community Bus \$0.88c/km plus fuel.		
		Industrial Shed Lease Mine \$1250/month		
		Commissions Police Licensing as per DPI Contract.		
	Capital Investment	None.		
	Financing	None.		

SHIRE OF WESTONIA Schedule 14 - OTHER PROPERTY & SERVICES ANNUAL BUDGET 2021/2022				
GL #	DESCRIPTION	ANNUAL BUDGET 2021/2022	ESTIMATED ACTUAL 2020/2021	ADOPTED BUDGET 2020/2021
	<b>OPERATING EXPENDITURE</b>			
14102	<b>Private Works</b>			
14102	<i>PW Private Works</i>	10,000	41,691	5,000
14102	<i>PW Private Works</i>	0	73,652	0
14102	<i>PW Private Works</i>	0	0	0
14102	<i>PW Private Works</i>	5,000	47,069	5,000
14102	<i>PW Private Works</i>	10,000	41,640	5,000
	<b>Sub Total</b>	<b>25,000</b>	<b>204,052</b>	<b>15,000</b>
	<b>OPERATING REVENUE</b>			
14100	<b>Private Works</b>			
	Private Works Income	(25,000)	(290,303)	(25,000)
	<b>Sub Total</b>	<b>(25,000)</b>	<b>(290,303)</b>	<b>(25,000)</b>
	<b>OPERATING EXPENDITURE</b>			
	<b>Public Works Overheads</b>			
14200	Administration Allocations to PWOH	0	0	0
14200	Administration Allocations to PWOH	13,000	14,299	13,000
14200	Administration Allocations to PWOH	220,000	205,244	220,000
14200	Administration Allocations to PWOH	13,000	9,374	22,000
14202	Sick Leave Expense	15,000	18,014	13,000
14203	Annual & Long Service Leave Expense	80,000	78,075	80,000
14204	Protective Clothing - Outside Staff	3,500	2,175	3,500
14205	Conference Expenses- Engineering	2,000	110	2,000
14206	Medical Examination Costs	1,000	453	1,000
14208	OSH Expenses	3,500	385	3,500
14209	Workers Compensation Payments	0	0	0
14211	Unallocated Wages	0	0	0
14214	Eng. & Technical Support	10,000	1,269	10,000
14215	Staff Training	1,000	3,647	1,000
14215	Staff Training	1,500	0	1,500
14215	Staff Training	4,000	3,274	4,000
14215	Staff Training	1,500	4,194	1,500
14216	Insurance on Works	16,000	18,339	14,500
14217	Supervision Costs	15,000	16,719	15,000
14218	Service Pay	6,370	5,617	6,370
14219	Superannuation Cost	75,000	77,969	75,000
14220	Allowances & Other Costs	30,000	34,764	25,000
14221	Fringe Benefits Tax - Works	8,000	6,218	8,000
16109	Loan Interest Allocated to Works	0	0	0
		0	0	0

IE		Note 18 (b) - Account Detail (by Reporting Program)	
CODE	Operating Program	<b>OTHER PROERTY &amp; SERVICES</b>	
	Operating Sub-Program	<b>Private Works</b>	
	Description/Objectives	The provision of high quality private/contract work for residents on a fee for service basis.	
500		CEO/Works Supervisor	
520	Management		
521			
900	<b>New Budget Initiatives and Highlights</b>	➤ 14102 Private Works Expense	15,000.00
901		➤ 14100 Private Works Income Charges	25,000.00
	Local Laws	None.	
	Statutory Requirements	None.	
	Service Levels	N/A	
	Fees & Charges	Plant Description Cost per Hour \$	
		Graders <i>per hr</i>	198.00
		Loader <i>per hr</i>	194.00
		Telehandler <i>per hr</i>	130.00
		Semi Side tipper/Water Tanker/ Drop Deck <i>per hr</i>	154.00
900		Road Train Side tipper <i>per hr</i>	215.00
901		Multi-tyre Roller <i>per hr</i>	120.00
903		Steel Drum Roller per hr	120.00
904		Tractor <i>per hr</i>	100.00
500		Mini Excavator <i>per hr</i>	110.00
500		Utilities <i>per hr</i>	55.00
520		Light Truck <i>per hr</i>	66.00
520		New Tree Planter <i>per day</i>	55.00
520		Old Tree Planter <i>per day</i>	55.00
500		Small Equipment <i>per day</i>	33.00
500	Capital Investment	None.	
500			
521	Financing	None.	

SHIRE OF WESTONIA Schedule 14 - OTHER PROPERTY & SERVICES ANNUAL BUDGET 2021/2022				
GL #	DESCRIPTION	ANNUAL BUDGET 2021/2022	ESTIMATED ACTUAL 2020/2021	ADOPTED BUDGET 2020/2021
	Sub Total	519,370	500,139	519,870
14207	Public Works Overheads Allocated to Works	(519,370)	(498,688)	(519,870)
	Sub Total	0	1,450	0
	<b>OPERATING REVENUE</b>			
	<b>Public Works Overheads</b>			
14201	Income Relating to Public Works Overheads	(7,000)	(5,600)	(7,000)
14222	Sale of Scrap	0	0	0
14210	Workers Compensation Reimbursements	0	0	0
	Sub Total	(7,000)	(5,600)	(7,000)
	<b>OPERATING EXPENDITURE</b>			
	<b>Plant Operations</b>			
14302	Insurance - Plant	13,000	13,579	11,000
14303	Fuel & Oils	170,000	193,707	150,000
14304	Tyres and Tubes	20,000	21,083	20,000
14305	Parts & Repairs	100,000	107,073	100,000
14306	Internal Repair Wages	20,000	15,072	20,000
14306	Internal Repair Wages	28,000	17,333	28,000
14307	Licences - Plant	7,500	6,975	7,500
14308	Depreciation - Plant	150,000	136,821	170,000
14309	Plant Operation Costs Allocated to Works	(540,500)	(515,622)	(533,500)
14310	Blades & Tynes	10,000	7,228	10,000
14311	Consumable Items	19,000	16,189	14,000
14312	Expendable Tools	3,000	2,386	3,000
	Sub Total	0	21,824	0
	<b>OPERATING EXPENDITURE</b>			
	<b>Stock on Hand</b>			
14402	Purchase of Stock Materials	0	0	0
	Sub Total	0	0	0
	<b>OPERATING REVENUE</b>			
	<b>Stock on Hand</b>			
14404	Diesel Fuel Rebate	(25,000)	(45,437)	(25,000)
14406	Sale of Fuel and Scrap	(500)	(10,368)	(500)
14405	Sale of Stock	(500)	(391)	(500)
	Sub Total	(26,000)	(56,196)	(26,000)

Note 18 (b) - Account Detail (by Reporting Program)			
Operating Program	Operating Sub-Program	Description/Objectives	Management
900	New Budget Initiatives and Highlights	Public Works Overheads	The maintenance of a cost pool to aggregate and allocate Overheads associated with works projects to other Sub-Programs. The allocation of overheads is based upon the wages hours in the payroll timesheets.
911		➤ 14216 Insurance on Works	
156		Marine Cargo	1,000.00
113		Workcare	15,000.00
			16,000.00
		➤ 14217 Supervision Costs	15,000.00
		➤ 14218 Service Pay	6,370.00
		➤ 14219 Superannuation	75,000.00
		➤ 14220 Allowance & Other	30,000.00
		➤ 14221 FBT	8,000.00
		➤ 14202 Sick Leave	15,000.00
		➤ 14203 Annual & Long Service Leave	80,000.00
		➤ 14204 Protective Clothing	3,500.00
		➤ 14205 Travel & Conference Expenses	2,000.00
		➤ 14208 OSH Expenses	3,500.00
		➤ 14214 Engineering & Technical Support	2,000.00
		BlackSpot Applications	8,000.00
		➤ 14201 Income Relating to PWO	7,000.00
		➤ 14303 Fuels & Oils 2019/20	170,000.00
		➤ 14311 Consumable Items	7,000.00
		Blitz Repairs	6,000.00
		BBQ Trailer Paint	1,000.00
		Pressure Cleaner	5,000.00

SHIRE OF WESTONIA									
Schedule 14 - OTHER PROPERTY & SERVICES									
ANNUAL BUDGET 2021/2022									
GL #	DESCRIPTION	ANNUAL BUDGET 2021/2022	ESTIMATED ACTUAL 2020/2021	ADOPTED BUDGET 2020/2021	IE CODE				
	OPERATING EXPENDITURE								
	Administration								
14500	Expenses relating to Administration	415,000	414,877	400,000	500				
14500	Expenses relating to Administration	50,000	42,593	50,000	501				
14500	Expenses relating to Administration	0	0	0	520				
14500	Expenses relating to Administration	12,000	15,124	12,000	901				
14500	Expenses relating to Administration	15,000	11,939	15,000	904				
14501	Administration Office Maintenance								
14501	BADO Administration Office Maintenance	4,500	4,407	4,500	500				
14501	BADO Administration Office Maintenance	5,000	7,843	5,000	520				
14501	BADO Administration Office Maintenance	6,000	6,223	6,000	521				
14501	BADO Administration Office Maintenance	5,000	3,878	6,000	540				
14501	BADO Administration Office Maintenance	18,000	21,731	18,000	541				
14501	BADO Administration Office Maintenance	1,200	1,006	1,200	542				
14501	BADO Administration Office Maintenance	2,500	2,783	2,500	570				
14501	BADO Administration Office Maintenance	6,000	5,069	6,000	900				
14502	Workers Compensation Premiums- Administration	19,000	19,000	19,000	570				
14503	Office Equipment Maintenance - Admin	8,500	2,492	8,500	520				
14504	Telecommunications - Admin	0	1,296	0					
14505	Travel & Accommodation - Admin	2,000	1,996	2,000	520				
14506	Legal Expenses Administration	2,000	1,511	2,000	520				
14507	Training Expenses - Admin	5,000	1,403	5,000	520				
14508	Printing & Stationery - Admin	10,000	12,639	10,000	520				
14509	Fringe Benefits Tax - Admin	12,000	16,777	12,000	580				
14510	Conference Expenses - Admin	4,000	1,458	2,500	520				
14511	Staff Uniform - Admin	3,000	3,414	3,000	520				
14517	Postage & Freight	1,500	1,192	1,500	520				
14521	Accounting Assistance	41,500	32,232	41,500	520				
14522	Advertising	2,000	2,999	2,000	520				
14599	Depreciation - Admin	34,000	31,972	34,000	550				
14599	Depreciation - Admin	3,000	4,751	3,000	551				
	Sub Total	687,700	672,605	672,200					
14515	Administration Costs Allocated to Programs	(687,700)	(668,013)	(672,200)	903				
14515	Administration Costs Allocated to Programs	0	0	0	910				
	Sub Total	0	4,591	0					
	OPERATING REVENUE								
	Administration								
14512	Admin Re-Allocations	0	0	0					
14525	Admin - Reimbursement	0	(19,094)	0	114				
14525	Admin - Reimbursement	(1,000)	(15,031)	(1,000)	156				
	Sub Total	(1,000)	(34,125)	(1,000)					

➤	14305	Parts & Repairs	100,000.00
➤	14304	Tyres & Batteries	20,000.00
➤	14302	Insurance of Plant	13,000.00
➤	14307	Licences on Plant	7,500.00
➤	14306	Repair Wages	48,000.00
➤	14309	POC Allocated to Works	-540,500.00
➤	14404	Diesel Fuel Rebate	25,000.00
➤	14406	Sale of Fuel	500.00
➤	14405	Sale of Stock	500.00
		Local Laws	
		Statutory Requirements	
		Service Levels	None.
		Fees & Charges	None.
			None.
		Capital Investment	None.
		Financing	None.
			None.
Note 18 (b) - Account Detail (by Reporting Program)			
		Operating Program	OTHER PROPERTY & SERVICES
		Operating Sub-Program	Administration Overheads
		Description/Objectives	The provision of management, secretarial and administration services to the residents and visitors to the district and also internal Chief Executive Officer. Administration costs are allocated to other reporting programs based upon activity based methods.
		Management	Administration provides both an internal and external service, which includes overall management services and administrative tasks such as accounting, payroll and general secretarial services.
		New Budget Initiatives and Highlights	➤ 14505 Travel & Accommodation 2,000.00
			➤ 14500 2021/22 Salaries 415,000.00
			Superannuation 50,000.00
			Other 27,000.00
			492,000.00
		➤ 14511 Staff Uniforms 3,000.00	
		➤ 14521 IT & Accounting Assistance	
		IT Vision	18,000.00
		Other Accounting Assistance	10,000.00

SHIRE OF WESTONIA Schedule 14 - OTHER PROPERTY & SERVICES ANNUAL BUDGET 2021/2022					
GL #	DESCRIPTION	ANNUAL BUDGET 2021/2022	ESTIMATED ACTUAL 2020/2021	ADOPTED BUDGET 2020/2021	IE CODE
	<b>OPERATING EXPENDITURE</b>				
	<b>Salaries &amp; Wages</b>				
14602	Gross Salaries & Wages	1,190,000	1,124,956	1,075,000	500
14603	Less Sal & Wages Alloc to Works	(1,190,000)	(1,124,956)	(1,075,000)	500
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>OPERATING EXPENDITURE</b>				
	<b>Unclassified</b>				
14704	Land Development	0	27,190	30,000	700
	<b>Sub Total</b>	<b>0</b>	<b>27,190</b>	<b>30,000</b>	
	<b>OPERATING REVENUE</b>				
	<b>Unclassified</b>				
14701	Transfer from Reserve			0	114
14701	Proceeds from Sale of Blocks	(5,000)	(20,000)	(10,000)	156
14705	Marda Upgrade and Haulage Operation Agreement		(130,213)		
14706	Social Club		(4,232)		
14707	Housing Bonds		(2,141)		
14708	Council Nomination Deposit		0		
14709	St John's Westonia		(2,048)		
14710	Warralakin Hall		(2,347)		
14711	Walgoolan History Group		(12,071)		
14712	Community Projects		(9,909)		
14713	Rates Incentive Prizes		(3,990)		
14714	DPI - Control Account		(5,570)		
	<b>Sub Total</b>	<b>(5,000)</b>	<b>(192,521)</b>	<b>(10,000)</b>	
	<b>TOTAL EXPENDITURE TO OPERATING STATEMENT</b>	<b>25,000</b>	<b>231,917</b>	<b>15,000</b>	700
	<b>TOTAL INCOME TO OPERATING STATEMENT</b>	<b>(64,000)</b>	<b>(578,745)</b>	<b>(69,000)</b>	
	<b>CAPITAL EXPENDITURE</b>				
	<b>Administration</b>				
14559	Admin Loss on Sale	0	0	0	600
14514	Purchase Furniture & Equipment Administration	12,000	4,315		130
14523	Administration Vehicle - CAPITAL	0	0	0	
14520	CEO Vehicle - CAPITAL	150,000	155,940	138,000	
	<b>TOTAL TO CAPITAL STATEMENT</b>	<b>162,000</b>	<b>160,254</b>	<b>138,000</b>	
	<b>CAPITAL REVENUE</b>				
	<b>Administration</b>				
14799	Proceeds on Sale of Assets	0	0	0	
14598	Profit on Sale of Asset - Admin	(145,000)	(34,839)	(136,000)	
	<b>TOTAL TO CAPITAL STATEMENT</b>	<b>(145,000)</b>	<b>(34,839)</b>	<b>(136,000)</b>	

IT Assistance 2v.NET 6,700.00  
Accounting Assistance 6,800.00  
**41,500.00**

➤ **14510 Conference & Training**  
WALGA Local Gov. Week 1,500.00  
WALGA Local Gov. Week Accom 750.00  
Other Shire related Trips 1,250.00  
Expenses 500.00  
**4,000.00**

**14508 Printing and Stationary 10,000.00**

➤ **14503 3 x Computers & Software 4,500.00**

➤ **14501 Office Mtce**  
Building Mtce 10,200.00  
Insurance 2,500.00  
Office Cleaning 10,500.00  
Office Utilities 28,000.00  
**51,200.00**

**14522 Advertising 2,000.00**

➤ **14502 Admin Insurance**  
Salary Continuanace 1,800.00  
Works Comp Admin 6,300.00  
➤ LGIS Liability 10,900.00  
**19,000.00**

**14599 Depreciation 35,500.00**

➤ **14602 Gross Salaries & Wages 1,190,000.00**  
➤ **14603 Less Wages Alloc to Works -1,190,000.00**  
**0.00**

➤ **14523 Admin Vehicle**  
➤ **14520 CEO Vehicle x 2 150,000.00**  
➤ **14704 Disabled access entrance 12,000.00**

Transfer from Reserve 60,000.00  
Proceeds from Sale of Blocks 5,000.00

None.  
Management and administration is required to be carried out in compliance with the Local Government Act 1995 and the associated regulations.

Local Laws  
Statutory Requirements The main office is open between 8.30am to 5.00pm Monday to Friday (except public holidays)  
Service Levels None.  
Fees & Charges None.  
Capital Investment None.



**Plant & Equipment Report  
Budgeted 21/22**

**BUDGET 20/21**

<i>Description</i>	<i>Sch No</i>	<i>Purchase Actual</i>	<i>Trade Value</i>	<i>Budget Net Total</i>	<i>Purchase Budget</i>	<i>Trade Value</i>	<i>Budget Net Total</i>
<b>Plant and Equipment</b>							
<b>Chief Executive Officer</b>							
Toyota LandCruiser - 0WT	4	75,000	70,000	5,000	69,000	68,000	1,000
Toyota LandCruiser - 0WT	4	75,000	70,000	5,000	69,000	68,000	1,000
		150,000	140,000	10,000	138,000	136,000	2,000
Toyota Rav 4 - 02WT	4	-	-	-	-	-	-
		-	-	-	-	-	-
<b>Plant &amp; Equipment Total - Sch 4</b>		150,000	140,000	10,000	138,000	136,000	2,000
Toyota Prado - WT111	12	60,000	55,000	5,000	54,000	52,000	2,000
Toyota Prado - WT111	12	60,000	55,000	5,000	54,000	52,000	2,000
		120,000	110,000	10,000	108,000	104,000	4,000
<b>Depot Vehicles - (Utilities)</b>							
Canter (P10) WT139	12	70,000	22,000	48,000			
Toyota Hilux Dual Cab - 04WT	12	48,000	28,000	20,000			-
Toyota Hilux - WT06	12	28,000	13,000	15,000			
		-	-	-			
		146,000	63,000	83,000	-	-	-
		-	-	-			
<b>Depot Vehicles - (Machinery)</b>							
Multi Tyred Roller repairs	12	30,000	-	30,000			
Grader	12	410,000	127,000	283,000			
Multi Tyred Roller	12	160,000	75,000	85,000			
Mower/Utility Tractor	12	35,000	-	35,000			
Semi Trailer/Dolly	12	-	-	-	260,000	28,000	232,000
		635,000	202,000	433,000	260,000	28,000	232,000
		-	-	-			
<b>Plant &amp; Equipment Total - Sch 12</b>		901,000	375,000	526,000	368,000	132,000	236,000
		-	-	-			
<b>Total - Plant and Equipment</b>		1,051,000	515,000	536,000	506,000	268,000	238,000

Budget Information Note 3  
Acquisition/Construction of Assets

Program/Sub-program	Non-Infrastructure						Infrastructure				TOTAL	
	Land & Buildings		Plant & Equipment		Furniture & Equipment		Roads		Other			
	Budget (20/21)	Budget (21/22)	Budget (20/21)	Budget (21/22)	Budget (20/21)	Budget (21/22)	Budget (20/21)	Budget (21/22)	Budget (20/21)	Budget (21/22)	Budget (20/21)	Budget (21/22)
<b>Governance</b>												
<b>Education</b>												
Enclose Veranda, Kitchen Upgrade					10,000						10,000	-
Old School Accommodation		250,000									-	250,000
<b>Housing</b>												
Solar					12,000	12,000					12,000	12,000
2 x New House		460,000									-	460,000
4 Quartz Pergola					9,000						9,000	-
<b>Community Amenities</b>												
<b>Recreation and Culture</b>												
Complex Solar						15,000					-	15,000
Stadium Solar						15,000					-	15,000
New Marquee						13,000					-	13,000
Walgoolan Wagon					12,000	12,000					12,000	12,000
B/Ball Court - Swimming Pool					5,000						5,000	-
Reserves Infrastructure					80,000						80,000	-
<b>Transport</b>												
Road Construction							1,520,000	1,420,500			1,520,000	1,420,500
Footpaths									40,000	45,500	40,000	45,500
Toyota Prado - WT111			108,000	120,000							108,000	120,000
Depot Shed		40,000									-	40,000
Grader				410,000							-	410,000
Mower/Utility Tractor				35,000							-	35,000
Multi Tyred Roller Repairs				30,000							-	30,000
Multi Tyred Roller				160,000							-	160,000
Canter				70,000							-	70,000
Dual Cab Ute				48,000							-	48,000
Single Cab Ute				28,000							-	28,000
Semi Trailer			260,000								260,000	-
<b>Economic Services</b>												
Wolfram St Garage Façade		60,000									-	60,000
Museum					22,500						22,500	-
Solar - CRC					15,000						15,000	-
Standpipes					112,000						112,000	-
Caravan Park					241,232	30,000					241,232	30,000
Principal Loan #6	10,358										10,358	-
<b>Other Property &amp; Services</b>												
CEO Vehicle			138,000	150,000							138,000	150,000
Admin Entrance (Disabled)		12,000										12,000
Land Development	30,000										30,000	-
<b>Totals</b>	40,358	822,000	506,000	1,051,000	518,732	97,000	1,520,000	1,420,500	40,000	45,500	2,625,090	3,436,000
<b>TOTAL NON-INFRASTRUCTURE \$ 1,065,090 \$ 1,970,000</b> <b>TOTAL INFRASTRUCTURE \$ 1,560,000 \$ 1,466,000</b> <b>\$ 3,436,000</b>												

**SHIRE OF WESTONIA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2022**

**5. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

FM Reg 29 (f)

FM Reg 30 (1) (d)

Loan No	Particulars	Principal 1-Jul-19	New Loans	Loan Expiry Date	Original Loan Amount	Interest Rate (Yearly)	Principal Repayments		Principal Outstanding		Interest Repayments	
							2021/22 Budget \$	2020/21 Actual \$	2021/22 Budget \$	2020/21 Actual \$	2021/22 Budget \$	2020/21 Actual \$
6							0	-	0	0	0	0
	<b>Other Property and Services</b>											
	School Bus*	-						10,358	-	-	-	482
		0	0		0		0	10,358	0	0	0	482

All debenture repayments are to be financed by general purpose revenue. \* identifies self supporting loans

**INTEREST PER PROGRAM**

**Amount**

**Loan No**

Housing	042081	0
Other Property & Services	148081	0
		<u>0</u>

Note \*\*\*\*

Councils Total Principal Liability of \$0 is not a true reflection of Councils Debt Levels.

**SHIRE OF WESTONIA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2022**

**RESERVES & OTHER RESTRICTED ASSETS**

<b>Cash Backed Reserves &amp; Other Restricted Assets</b>	<b>2020/21 Actual</b>	<b>2021/22 Budget</b>
<b>(a) Leave Reserve</b>	<b>\$</b>	<b>\$</b>
Opening Balance	108,018	108,703
Amount Set Aside / Transfer to Reserve	685	1,000
Amount Used / Transfer from Reserve	-	-
	<u>108,703</u>	<u>109,703</u>
<b>(b) Plant Reserve</b>		
Opening Balance	985,732	998,756
Amount Set Aside / Transfer to Reserve	256,024	260,000
Amount Used / Transfer from Reserve	(243,000)	(435,000)
	<u>998,756</u>	<u>823,756</u>
<b>(c) Building Reserve</b>		
Opening Balance	736,006	840,828
Amount Set Aside / Transfer to Reserve	104,822	70,000
Amount Used / Transfer from Reserve	-	(300,000)
	<u>840,828</u>	<u>610,828</u>
<b>(d) Communication &amp; IT Reserve</b>		
Opening Balance	68,147	68,579
Amount Set Aside / Transfer to Reserve	432	500
Amount Used / Transfer from Reserve	-	-
	<u>68,579</u>	<u>69,079</u>
<b>(e) Community Development Reserve</b>		
Opening Balance	470,299	573,435
Amount Set Aside / Transfer to Reserve	103,136	3,000
Amount Used / Transfer from Reserve	-	(60,000)
	<u>573,435</u>	<u>516,435</u>
<b>(f) Waste Management Reserve</b>		
Opening Balance	90,970	121,592
Amount Set Aside / Transfer to Reserve	30,622	500
Amount Used / Transfer from Reserve	-	-
	<u>121,592</u>	<u>122,092</u>
<b>(g) Swimming Pool Redevelopment Reserve</b>		
Opening Balance	300,000	351,980
Amount Set Aside / Transfer to Reserve	51,980	2,000
Amount Used / Transfer from Reserve	-	-
	<u>351,980</u>	<u>353,980</u>
<b>(h) Roadworks Reserve</b>		
Opening Balance	36,000	166,640
Amount Set Aside / Transfer to Reserve	130,640	130,500
Amount Used / Transfer from Reserve	-	-
	<u>166,640</u>	<u>297,140</u>
<b>TOTAL CASH BACKED RESERVES</b>	<b><u>3,230,513</u></b>	<b><u>2,903,013</u></b>

All of the above reserve accounts are supported by money held in financial institutions.

SCHEDULE OF FEES AND CHARGES	
GOVERNANCE	
GENERAL	
Instalment Administration Fee (per instalment)	\$12.00
Recovery of Dishonour Fees - Direct Debit	At Cost
Recovery of Dishonour Fees - Cheques	At Cost
Rate Enquiry Fees - Property Information Reports	\$88.00
Document / Building Plan Search Fee	\$77.00
Rate Book - full print out	\$150.00
Subscription to monthly agenda - per annum	\$275.00
Single monthly agenda	\$30.00
Subscription to monthly minutes - per annum	\$275.00
Single monthly minutes	\$30.00
Annual Report	\$30.00
Annual Financial Statements	\$30.00
Council Annual Budget	\$35.00
Electoral Rolls	\$130.00
Freedom of Information - Application	\$30.00
Freedom of Information - Administration / staff time \$/hr	\$76.00
Freedom of Information - postage	Cost Recovery plus 10%
Freedom of Information - photocopying per page	\$0.50
Hire of Council Chambers (hourly)	Price on application and approved by CEO
PHOTOCOPYING	
Shire Staff Administration Support \$/hr	\$66.00
A4 1 side	\$0.25
A4 2 side	\$0.30
A3 1 side	\$0.35
A3 2 side	\$0.40
A4 1 side Colour	\$1.00
A4 2 side Colour	\$1.50
A3 1 side Colour	\$2.00
A3 2 side Colour	\$3.00
LAW, ORDER AND PUBLIC SAFETY	
FOOD ACT 2008 SECTION 110	
Food business surveillance fee (High Risk Food Premises)	\$200.00
Food business surveillance fee (Medium Risk Food Premises)	\$150.00
Food business surveillance fee (Low Risk Food Premises)	\$100.00
Transfer of Food Business Registration	\$50.00
SANITATION	
GENERAL	
Domestic Refuse Charge 240lt - per annum*	\$180.00
Domestic Refuse Charge 240lt - (Additional Pick Up) per annum*	\$180.00
Domestic/Commercial Refuse Charge 240lt - (Recycling) per annum*	\$180.00
Domestic/Commercial Refuse Charge 240lt - (Additional Recycling) per annum*	\$180.00
Commercial Refuse Charge 240lt - per annum*	\$180.00
Commercial Refuse Charge 240lt - (Additional Pick Up) per annum*	\$180.00
LANDFILL SITE	
Tyres	NOT ACCEPTED
Asbestos	NOT ACCEPTED
Commercial Bulk Waste – unsorted/m³ - approval by CEO	\$35.00
Commercial Bulk Waste – sorted/m³- approval by CEO	\$30.00
CEMETERY	
BURIAL CHARGES	
<b>For Each Internment:</b>	
Burial Fee	\$550.00
Additional Fee Sat/Sun	\$55.00
<b>Niche Wall: Internment</b>	
Single (no Reservation fee paid)	\$275.00
Plaque Single	Cost + 15% + \$75.00
Memorial Rose Garden Plaque	\$20.00

MISCELLANEOUS CHARGES		
For sinking a grave beyond 2.15m for each additional 300mm		\$55.00
SWIMMING AREAS		
SWIMMING POOL		
Private Swimming Pool Inspection		\$60.00
Admissions Adult		Free
Admission Children (Attending School)/Seniors		Free
Spectators		Free
WESTONIA RECREATION COMPLEX		
Complex (with Alcohol)		\$110.00
Complex (without Alcohol)		\$66.00
Kitchen only		\$33.00
Badminton/dance		\$11.00
Additional charge after 1am		\$22.00
Wanderers Stadium		\$88.00
Wanderers Stadium - Meetings (by negotiation with CEO) per hour		Negotiation
Old Miners Hall		\$88.00
Marquee Hire (local)	Bond of \$500	\$110.00
Marquee Hire (other)	Bond of \$500	\$550.00
Chair (each)		\$0.22
Trestle (each)		\$2.20
GYMNASIUM		
Gymnasium		Free
ECONOMIC SERVICES		
CARAVAN PARK		
Caravan Site (powered) / night		20.00
Industrial Crews-per person / night		20.00
Caravan Site (powered) / week		119.00
Tent Site (unpowered) / night		15.00
Tent Site (unpowered) / week		91.00
"Old School" Overflow Caravan Site (powered) / week		100.00
Caravans left unattended /day		20.00
Caravans left unattended /week		140.00
Overflow area (powered) / night		10.00
Overflow area (unpowered) / night		5.00
PRIVATE WORKS - PLANT HIRE INCLUSIVE OF LABOUR - per hour charge (max. 8 hrs per day)		
Graders <i>per hr</i>		198.00
Loader <i>per hr</i>		194.00
Telehandler <i>per hr</i>		130.00
Semi Side tipper/Water Tanker/ Drop Deck <i>per hr</i>		154.00
Road Train Side tipper <i>per hr</i>		215.00
Multi-tyre Roller <i>per hr</i>		120.00
Steel Drum Roller <i>per hr</i>		120.00
Tractor <i>per hr</i>		100.00
Tractor <i>per hr</i> Dry Hire		50.00
Mini Excavator <i>per hr</i>		110.00
Mini Excavator <i>per hr</i> Dry Hire		55.00
Utilities <i>per hr</i>		55.00
Light Truck <i>per hr</i>		66.00
New Tree Planter <i>per day</i>		55.00
Old Tree Planter <i>per day</i>		55.00
Small Equipment <i>per day</i>		33.00
Low Loader Dry per day		\$180 + .10 per km other than Perth
Low Loader Dry per day (Perth)		\$220
Community Bus Hire		.75/km plus fuel
CommV Bus Hire		.75/km plus fuel
Rabbit Baiter (no labour)		20.00
Supervision		110.00
Administration Charge		10%
Labour		65.00
Labour with penalty rates		as per award 1.5
Labour with penalty rates		as per award 2.0

MATERIAL CARTAGE & DELIVERY CHARGES (within town boundary)		
Gravel / Yellow sand per cubic metre in ground <i>Plus Delivery</i>		\$10.00
Mulch		Market Rates + 10%
Aggregate		Market Rates + 10%
* Denotes no GST applicable on these Fees & Charges		
SCHEDULE OF STATUTORY FEES & CHARGES		
LAW, ORDER & PUBLIC SAFETY - DOG FEES AND CHARGES (DOG ACT, 1976)		
	*Sterilised Dog or Bitch	Unsterilised Dog or Bitch
One Year Registration :	20.00	50.00
Three Year Registration :	42.50	120.00
Lifetime Registration:	100.00	250.00
Dogs for tending stock 1yr (no Pensioner discount) :	5.00	12.50
Dogs for tending stock 3yr (no Pensioner discount) :	10.60	30.00
Dangerous Dog Reg. 1yr (no Pensioner discount) :	50.00	50.00
All Pensioners receive a 50% discount off fees. Registrations after 31st May receive a 50% discount off the above fees.		
<b>*Must sight certificate signed by a registered vet, a statutory declaration or sight ear tattoo for sterilisation concession.</b>		
Unregistered Dog		200.00
Failure to Give Notice of New Owner		200.00
Keeping More than the Prescribed Number of Dogs		200.00
Breach of Kennel Establishment Licence		200.00
Dog in Public Place without Collar or Registration Tag		200.00
Owners Name and Address not on Collar		200.00
Dog not held by a Leash in Certain Public Places		200.00
Failure to Control Dog in Exercise Areas and Rural Areas		200.00
Greyhound not Muzzled		200.00
Dog in a Place without Consent		200.00
Failure to Submit Dog for Veterinary Examination		100.00
Dog causing a Nuisance		200.00
Failure to Produce Document Issued under the Act		200.00
Failure of Alleged Offender to give Name and Address Dangerous Dogs - As Per Dog Act Regulations		200.00
CAT FEES AND CHARGES (CAT REGULATIONS, 2012)		
If application is made after 31 May until the next 31 October		10.00
One Year Registration :		20.00
Three Year Registration:		42.50
Lifetime Registration:		100.00
Cat breeding (Breeding \$/cat, male or female) :		200.00
All pensioners are entitled to a 50% discount off the registration fees.		
BUILDING CONTROL BUILDING PERMITS		
<b>Of Declared Value:</b>		
Class 1 or 10 - Uncertified		0.32% of Estimated Value not less than \$97.70
Class 1 or 10 - Certified		0.19% of Estimated Value not less than \$97.70
Class 2 to 9 - Certified Application		0.19% of Estimated Value not less than \$97.70
Application to Amend a Building Permit (Uncertified)		0.32% of Estimated Value not less than \$97.70
Application for Demolition Licence of Class 1 and 10 Buildings		97.70
Application for Demolition Licence of Class 2 and 9 Buildings		97.70
Request to provide Certificate of Construction Compliance		97.70 + Travel + GST
Request to provide Certificate of Building Compliance		0.38% of Estimated Value not less than \$97.70
Application for Building approval certificate for unauthorised work		97.70

**SHIRE OF WESTONIA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2022**

**16. TRUST FUNDS**

Funds held at balance date over which the District has no control and which are not included in the financial statements are as follows:

Description	Opening Balance 1-Jul-21	Amount Received	Amount Paid	Closing Balance 30-Jun-22
	\$	\$	\$	\$
LGMA - Receipts	2,749	2,036	-113	4,672
Westonia Historical Society	14,803	8,043	-3,702	19,145
Cemetery Committee	6,405	2,000	0	8,405
	23,957	12,079	(3,814)	32,222