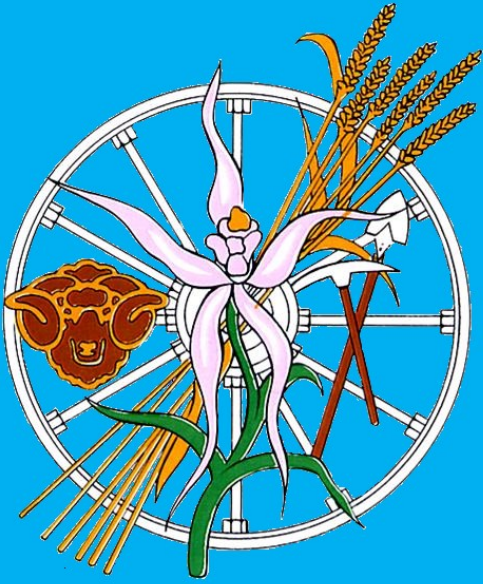


Westonia.....a vibrant community lifestyle!



Shire of Westonia Annual Budget

for the year ending 30 June 2016

SHIRE OF WESTONIA
BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

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SHIRE OF WESTONIA
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2016

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Revenue				
Rates	8	815,162	775,285	779,979
Operating Grants, Subsidies and Contributions		812,146	2,727,094	613,090
Fees and Charges	11	312,000	284,802	343,600
Service Charges	10	0	0	0
Interest Earnings	2(a)	29,750	38,796	54,033
Other Revenue	2(a)	65,518	45,763	15,450
		<u>2,034,576</u>	<u>3,871,740</u>	<u>1,806,152</u>
Expenses				
Employee Costs		(589,762)	(679,547)	(710,766)
Materials and Contracts		(638,702)	(709,778)	(594,906)
Utility Charges		(136,050)	(136,105)	(145,500)
Depreciation on Non-Current Assets	2(a)	(1,549,660)	(1,528,907)	(1,347,860)
Interest Expenses	2(a)	(25,321)	(30,522)	(30,856)
Insurance Expenses		(101,200)	(106,670)	(109,048)
Other Expenditure		(50,000)	(49,930)	(13,500)
		<u>(3,090,695)</u>	<u>(3,241,459)</u>	<u>(2,952,436)</u>
		(1,056,119)	630,281	(1,146,284)
Non-Operating Grants, Subsidies and Contributions		1,145,100	677,263	1,281,738
Profit on Asset Disposals	3	16,820	813	10,325
Loss on Asset Disposals	3	(53,252)	(17,334)	(21,004)
NET RESULT		52,549	1,291,023	124,775
Other Comprehensive Income				
Changes on Revaluation of Non-Current Assets		0	0	0
Total Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>52,549</u>	<u>1,291,023</u>	<u>124,775</u>

Notes:

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, are impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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

SHIRE OF WESTONIA
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2016

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Revenue (Refer Notes 1,2,8 to 13)				
Governance		2,150	2,182	3,150
General Purpose Funding		1,463,508	2,636,968	1,319,301
Law, Order, Public Safety		38,850	44,756	46,500
Health		1,500	1,350	1,500
Education and Welfare		100	0	200
Housing		213,700	749,668	186,750
Community Amenities		9,900	9,145	29,900
Recreation and Culture		54,100	99,380	84,600
Transport		107,200	99,516	109,679
Economic Services		84,206	106,629	45,400
Other Property and Services		59,362	122,146	53,700
		<u>2,034,576</u>	<u>3,871,740</u>	<u>1,880,680</u>
Expenses Excluding Finance Costs (Refer Notes 1,2 & 14)				
Governance		(314,140)	(316,281)	(260,688)
General Purpose Funding		(42,600)	(39,492)	(38,000)
Law, Order, Public Safety		(49,670)	(45,193)	(50,150)
Health		(27,290)	(21,238)	(27,870)
Education and Welfare		(27,400)	(16,527)	(14,400)
Housing		(152,300)	(112,495)	(44,637)
Community Amenities		(94,415)	(77,286)	(77,840)
Recreation and Culture		(532,955)	(432,808)	(368,760)
Transport		(1,480,798)	(1,672,979)	(1,382,492)
Economic Services		(309,306)	(285,131)	(270,692)
Other Property and Services		(34,500)	(191,507)	(416,907)
		<u>(3,065,374)</u>	<u>(3,210,937)</u>	<u>(2,952,436)</u>
Finance Costs (Refer Notes 2 & 5)				
Housing		(17,480)	(20,547)	(47,698)
Community Amenities		0	0	0
Recreation and Culture		0	0	0
Transport		(4,645)	(6,329)	(19,637)
Economic Services		(3,196)	(3,646)	0
Other Property and Services		0	0	(7,193)
		<u>(25,321)</u>	<u>(30,522)</u>	<u>(74,528)</u>
Non-operating Grants, Subsidies and Contributions				
General Purpose Funding		0	0	703,933
Housing		112,000	0	0
Community Amenities		0	0	0
Recreation and Culture		0	0	0
Transport		1,023,100	677,263	567,805
Economic Services		10,000	0	10,000
Other Property and Services		0	0	0
		<u>1,145,100</u>	<u>677,263</u>	<u>1,281,738</u>

**SHIRE OF WESTONIA
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2016**

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Profit/(Loss) On				
Disposal Of Assets (Refer Note 3)				
Governance		0	0	0
General Purpose Funding		0	0	0
Law, Order, Public Safety		0	0	0
Health		0	0	0
Education and Welfare		0	0	0
Housing		0	0	0
Community Amenities		0	0	0
Recreation & Culture		0	0	0
Transport		2,390	(11,507)	(10,679)
Economic Services		(8,285)	0	0
Other Property and Services		(30,537)	(5,014)	0
		<u>(36,432)</u>	<u>(16,521)</u>	<u>(10,679)</u>
NET RESULT		52,549	1,291,023	124,775
Other Comprehensive Income				
Changes on Revaluation of Non-Current Assets		0	0	0
Total Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u>52,549</u>	<u>1,291,023</u>	<u>124,775</u>

Notes:

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the remeasurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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

**SHIRE OF WESTONIA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2016**

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		815,162	777,356	779,979
Operating Grants, Subsidies and Contributions		812,146	2,568,742	613,090
Fees and Charges		312,000	283,802	343,600
Service Charges		0	0	0
Interest Earnings		29,750	38,796	54,033
Goods and Services Tax		150,000	263,370	150,000
Other Revenue		65,518	52,956	38,950
		<u>2,184,576</u>	<u>3,985,022</u>	<u>1,979,652</u>
Payments				
Employee Costs		(622,372)	(679,547)	(710,766)
Materials and Contracts		(510,108)	(823,750)	(594,906)
Utility Charges		(136,050)	(136,105)	(145,500)
Interest Expenses		(25,321)	(30,522)	(30,856)
Insurance Expenses		(101,200)	(106,670)	(109,048)
Goods and Services Tax		(150,000)	(222,919)	(150,000)
Other Expenditure		(50,000)	(49,930)	(13,500)
		<u>(1,595,051)</u>	<u>(2,049,443)</u>	<u>(1,754,576)</u>
Net Cash Provided By Operating Activities	15(b)	<u>589,525</u>	<u>1,935,580</u>	<u>225,076</u>
Cash Flows from Investing Activities				
Payments for Development of Land Held for Resale	4	0	0	0
Payments for Purchase of Property, Plant & Equipment	4	(706,300)	(924,103)	(1,331,688)
Payments for Construction of Infrastructure	4	(2,024,275)	(972,896)	(1,065,206)
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		1,145,100	677,263	2,060,899
Proceeds from Sale of Plant & Equipment	3	222,650	149,984	164,500
Net Cash Used in Investing Activities		<u>(1,362,825)</u>	<u>(1,069,752)</u>	<u>(171,495)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	(79,520)	(74,528)	(74,528)
Proceeds from Self Supporting Loans		7,644	7,193	7,193
Proceeds from New Debentures	5	0	0	0
Net Cash Provided By (Used In) Financing Activities		<u>(71,876)</u>	<u>(67,335)</u>	<u>(67,335)</u>
Net Increase (Decrease) in Cash Held		(845,176)	798,492	(13,754)
Cash at Beginning of Year		1,785,594	987,102	937,489
Cash and Cash Equivalents at the End of the Year	15(a)	<u>940,418</u>	<u>1,785,594</u>	<u>923,735</u>

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

**SHIRE OF WESTONIA
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2016**

	NOTE	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Revenue	1,2			
Governance		2,150	2,182	3,150
General Purpose Funding		648,346	1,861,683	1,875,523
Law, Order, Public Safety		38,850	44,756	46,500
Health		1,500	1,350	1,500
Education and Welfare		100	0	200
Housing		325,700	749,668	186,750
Community Amenities		9,900	9,145	29,900
Recreation and Culture		54,100	99,380	84,600
Transport		1,147,120	776,779	666,805
Economic Services		94,206	106,629	55,400
Other Property and Services		59,362	122,959	53,700
		<u>2,381,334</u>	<u>3,774,531</u>	<u>3,004,028</u>
Expenses	1,2			
Governance		(314,140)	(316,281)	(260,688)
General Purpose Funding		(42,600)	(39,492)	(38,000)
Law, Order, Public Safety		(49,670)	(45,193)	(50,150)
Health		(27,290)	(21,238)	(27,870)
Education and Welfare		(27,400)	(16,527)	(14,400)
Housing		(169,780)	(133,042)	(92,335)
Community Amenities		(94,415)	(77,286)	(77,840)
Recreation and Culture		(532,955)	(432,808)	(368,760)
Transport		(1,499,873)	(1,690,815)	(1,402,129)
Economic Services		(320,787)	(288,777)	(270,692)
Other Property and Services		(65,037)	(197,334)	(424,100)
		<u>(3,143,947)</u>	<u>(3,258,793)</u>	<u>(3,026,964)</u>
Net Result Excluding General Rates		(762,613)	515,738	(22,936)
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	3	36,432	16,521	10,679
Depreciation on Assets	2(a)	1,549,660	1,528,907	1,347,860
Movement in Non-Current Staff Leave Provisions		0	37,718	0
Capital Expenditure and Revenue				
Purchase Land Held for Resale	3	0		0
Purchase Property, Plant and Equipment	4	(706,300)	(924,103)	(1,331,688)
Purchase Infrastructure	4	(2,024,275)	(972,896)	(1,065,206)
Proceeds from Disposal of Assets	3	222,650	149,984	164,500
Repayment of Debentures	5	(79,520)	(74,528)	74,528
Proceeds from New Debentures	5	0	0	0
Self-Supporting Loan Principal Income		7,644	7,193	0
Transfers to Reserves (Restricted Assets)	6	(83,610)	(124,452)	(210,500)
Transfers from Reserves (Restricted Assets)	6	0	126,500	146,500
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	1,024,770	(37,095)	106,284
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	1,024,770	0
Amount Required to be Raised from General Rate	8	<u>(815,162)</u>	<u>(775,285)</u>	<u>(779,979)</u>

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

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the budget has also 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 Council 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 16 to this budget document.

(b) 2014/15 Actual Balances

Balances shown in this budget as 2014/15 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(c) Rounding Off Figures

All figures shown in this budget, other than a rate in the dollar, are rounded to the nearest dollar.

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(e) 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.

(f) Superannuation

The Council contributes to a number of Superannuation Funds on behalf of employees.

All funds to which the Council contributes are defined contribution plans.

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) 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 7 - Net Current Assets.

(h) Trade and Other Receivables

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

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(i) 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.

Land Held for Resale

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

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

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

(j) Fixed Assets

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Mandatory Requirement to Revalue Non-Current Assets

Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of non-current assets at Fair Value became mandatory.

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows:

- (a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and
- (b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government -
 - (i) that are plant and equipment; and
 - (ii) that are -
 - (I) land and buildings; or
 - (II) infrastructure; and
- (c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

Thereafter, in accordance with the regulations, each asset class must be revalued at least every 3 years.

In 2013, Council commenced the process of adopting Fair Value in accordance with the Regulations.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the budget as necessary.

Land Under Control

In accordance with Local Government (Financial Management) Regulation 16(a), the Council was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of state or regional significance.

Upon initial recognition, these assets were recorded at cost in accordance with AASB 116. They were then classified as Land and revalued along with other land in accordance with the other policies detailed in this Note.

Whilst they were initially recorded at cost (being fair value at the date of acquisition (deemed cost) as per AASB 116) they were revalued along with other items of Land and Buildings at 30 June 2014 and now form part of Land and Buildings to be subject to regular revaluation as detailed above.

Initial Recognition and Measurement between Mandatory Revaluation Dates

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation of the next anniversary date in accordance with the mandatory measurement framework detailed above.

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Revaluation

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Transitional Arrangement

During the time it takes to transition the carrying value of non-current assets from the cost approach to the fair value approach, the Council may still be utilising both methods across differing asset classes.

Those assets carried at cost will be carried in accordance with the policy detailed in the ***Initial Recognition*** section as detailed above.

Those assets carried at fair value will be carried in accordance with the ***Revaluation*** Methodology section as detailed above.

Land Under Roads

In Western Australia, all land under roads is Crown land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Council.

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.

**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

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

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 10 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
gravel sheet	12 years
Formed roads	
formation	not depreciated
pavement	50 years
Footpaths - slab	40 years

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

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

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

When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

Capitalisation Threshold

Expenditure on items of equipment under \$ 2,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

(k) Fair Value of Assets and Liabilities

When performing a revaluation, the Council uses a mix of both independent and management valuations using the following as a guide:

Fair Value is the price that Council would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fair Value of Assets and Liabilities (Continued)

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset (i.e. the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (ie the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

Fair Value Hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Council selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Council are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fair Value of Assets and Liabilities (Continued)

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Council gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability and considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued at least every 3 years.

(l) Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the Council becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Council commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

Classification and Subsequent Measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or cost.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments (Continued)

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

(i) Financial assets at fair value through profit and loss

Financial assets are classified at “fair value through profit or loss” when they are held for trading for the purpose of short term profit taking. Assets in this category are classified as current assets. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Council’s management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in current assets where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

(iv) Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available for sale financial assets are classified as non-current.

(v) Financial liabilities

Non-derivative financial liabilities (excl. financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in the profit or loss.

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

Impairment

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

Derecognition

Financial assets are derecognised where the contractual rights for receipt of cash flows expire or the asset is transferred to another party, whereby the Council no longer has any significant continual involvement in the risks and benefits associated with the asset.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

(m) Impairment of Assets

In accordance with Australian Accounting Standards the Council's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard (e.g. AASB 116) whereby any impairment loss of a revaluation decrease in accordance with that other standard.

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Impairment of Assets (Continued)

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2016.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget document.

(n) Trade and Other Payables

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

(o) Employee Benefits

Short-Term Employee Benefits

Provision is made for the Council'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 Council'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 Council's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Other Long-Term Employee Benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations or service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) 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.

(q) Provisions

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

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

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(r) Current and Non-Current Classification

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

(s) Comparative Figures

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

(t) Budget Comparative Figures

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

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result			
The Net Result includes:			
(i) Charging as Expenses:			
Auditors Remuneration			
Audit Services	22,000	24,575	20,000
Other Services			
Depreciation			
By Program			
Governance	40	9	40
General Purpose Funding	0	0	0
Law, Order, Public Safety	3,000	4,075	8,000
Health	120	1,600	120
Education and Welfare	0	0	0
Housing	81,000	49,063	81,000
Community Amenities	18,000	17,363	9,500
Recreation and Culture	136,000	138,138	64,000
Transport	1,121,000	1,112,857	1,000,000
Economic Services	45,500	43,746	18,200
Other Property and Services	145,000	162,056	167,000
	<u>1,549,660</u>	<u>1,528,907</u>	<u>1,347,860</u>
By Class			
Buildings	257,660	252,813	150,000
Furniture And Equipment	36,000	37,050	18,000
Plant & Equipment	142,000	132,336	169,860
Infrastructure -Roads	1,100,000	1,092,009	1,000,000
Infrastructure - Footpaths	2,000	1,948	2,000
Infrastructure - Parks & Ovals	12,000	12,751	8,000
	0	0	0
	<u>1,549,660</u>	<u>1,528,907</u>	<u>1,347,860</u>
Interest Expenses (Finance Costs)			
- Debentures (<i>refer note 5</i>)	25,321	30,522	30,856
Other			
	<u>25,321</u>	<u>30,522</u>	<u>30,856</u>
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	20,000	24,286	38,500
- Other Funds	6,100	6,312	8,000
Other Interest Revenue (<i>refer note 13</i>)	3,650	8,198	7,533
	<u>29,750</u>	<u>38,796</u>	<u>54,033</u>
(iii) Other Revenue			
Reimbursements and Recoveries	23,458	10,828	100
Other	42,060	34,935	15,450
	<u>65,518</u>	<u>45,763</u>	<u>15,550</u>

**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

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 and for each of its broad activities/programs.

Council operations as disclosed in this budget encompass the following service orientated activities/programs:

GOVERNANCE

Objective:

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

Objective:

To collect revenue to allow for the provision of services.

Activities:

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

Objective:

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

Activities:

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

HEALTH

Objective:

To provide an operational framework for environmental and community health.

Activities:

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

EDUCATION AND WELFARE

Objective:

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

Activities:

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

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

HOUSING

Objective:

To help ensure adequate staff, community and aged housing.

Activities:

Provision and maintenance of staff, community and aged housing.

COMMUNITY AMENITIES

Objective:

To provide services required by the community.

Activities:

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

RECREATION AND CULTURE

Objective:

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

Activities:

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

Objective:

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

Activities:

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

Objective:

To help promote the shire and its economic wellbeing.

Activities:

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 & SERVICES

Objective:

To monitor and control council's overheads operating accounts.

Activities:

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

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

3. DISPOSAL OF ASSETS

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

<u>By Program</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2015/16 BUDGET	2015/16 BUDGET	2015/16 BUDGET
	\$	\$	\$
Transport			
Holden Colarado - WT111	32,951	31,500	(1,451)
Totota Hilux - WT06 (Grader)	13,806	8,200	(5,606)
Mini excavator	23,373	16,000	(7,373)
Telehandler	50,630	67,450	16,820
Other Properties and Services			
Toyota Landcruiser - 0WT	69,080	61,000	(8,080)
Toyota Aurion - 02WT	35,457	13,000	(22,457)
Economic Services			
Toyota Hilux Dual Cab - 04WT	33,785	25,500	(8,285)
	259,082	222,650	(36,432)

<u>By Class</u>	Net Book Value	Sale Proceeds	Profit(Loss)
	2015/16 BUDGET	2015/16 BUDGET	2015/16 BUDGET
	\$	\$	\$
Plant and Equipment	259,082	222,650	(36,432)
	259,082	222,650	(36,432)

<u>Summary</u>	2015/16 BUDGET
	\$
Profit on Asset Disposals	16,820
Loss on Asset Disposals	(53,252)
	<u>(36,432)</u>

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

4. ACQUISITION OF ASSETS

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

Asset Class	Reporting Program											Total \$
	Governance \$	General Purpose Funding \$	Law, Order, Public Safety \$	Health \$	Education & Welfare \$	Housing \$	Community Amenities \$	Recreation And Culture \$	Transport \$	Economic Services \$	Other Property & Services \$	
<u>Property, Plant and Equipment</u>												
Land	0	0	0	0	0	0	0	0	0	0	0	0
Buildings	0	0	0	0	50,000	155,000	0	0	0	9,500	0	214,500
Furniture & Equipment	0	0	0	0	0	12,000	0	0	28,000	0	0	40,000
Plant & Equipment	0	0	0	0	0	0	10,000	0	336,300	0	105,500	451,800
<u>Infrastructure</u>												
Roads	0	0	0	0	0	0	0	0	1,701,400	0	0	1,701,400
Footpaths	0	0	0	0	0	0	0	0	72,875	0	0	72,875
Parks & Ovals	0	0	0	0	0	0	0	0	0	250,000	0	250,000
<u>Land Held for Resale</u>												
	0	0	0	0	50,000	167,000	10,000	0	2,138,575	259,500	105,500	2,730,575

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

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Maturity Date	Principal 1-Jul-16	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
				Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Housing									
Loan 5 - Lifestyle Village	10-May-20	288,637	-	47,698	50,765	288,637	237,872	20,547	17,480
Transport									
Loan 4 - Depot	29-Jun-18	68,206	-	19,637	21,111	68,205	47,095	6,329	4,645
Other Property and Services									
Loan 6 - School Bus *	10-Jan-21	53,674	-	7,193	7,644	53,674	46,030	3,646	3,196
		410,517	-	74,528	79,520	410,516	330,997	30,522	25,321

All debenture repayments are to be financed by general purpose revenue.

(b) New Debentures - 2015/2016

Particulars/Purpose	Amount Borrowed	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used	Balance Unspent
	Budget						Budget	\$
Nil								

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2015 nor is it expected to have unspent debenture funds as at 30th June 2016.

(d) Overdraft

Council has not utilised an overdraft facility during the financial year. It is anticipated that a facility will not be required during 2015/16.

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
6. RESERVES			
(a) Long Service Leave			
Opening Balance	114,579	117,345	117,275
Amount Set Aside / Transfer to Reserve	3,500	3,734	6,000
Amount Used / Transfer from Reserve	0	(6,500)	(6,500)
	<u>118,079</u>	<u>114,579</u>	<u>116,775</u>
(b) Plant Replacement			
Opening Balance	276,977	220,043	220,273
Amount Set Aside / Transfer to Reserve	6,000	56,933	82,000
Amount Used / Transfer from Reserve	0	0	0
	<u>282,977</u>	<u>276,977</u>	<u>302,273</u>
(c) Building			
Opening Balance	255,685	317,162	317,514
Amount Set Aside / Transfer to Reserve	7,000	58,522	115,000
Amount Used / Transfer from Reserve	0	(120,000)	(120,000)
	<u>262,685</u>	<u>255,685</u>	<u>312,514</u>
(d) Communication/Information Technology			
Opening Balance	35,152	34,521	34,791
Amount Set Aside / Transfer to Reserve	500	632	1,500
Amount Used / Transfer from Reserve	0	0	0
	<u>35,652</u>	<u>35,152</u>	<u>36,291</u>
(e) Community Development			
Opening Balance	132,416	128,498	127,362
Amount Set Aside / Transfer to Reserve	3,500	3,918	4,000
Amount Used / Transfer from Reserve	0	0	0
	<u>135,916</u>	<u>132,416</u>	<u>131,362</u>
(f) Waste Management			
Opening Balance	41,999	41,286	41,640
Amount Set Aside / Transfer to Reserve	500	714	2,000
Amount Used / Transfer from Reserve	0	0	(20,000)
	<u>42,499</u>	<u>41,999</u>	<u>23,640</u>
(g) Swimming Pool Redevelopment			
Opening Balance	0	0	0
Amount Set Aside / Transfer to Reserve	62,610	0	0
Amount Used / Transfer from Reserve	0	0	0
	<u>62,610</u>	<u>0</u>	<u>0</u>
Total Reserves	<u>940,418</u>	<u>856,808</u>	<u>922,855</u>

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

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
6. RESERVES (Continued)			
SUMMARY OF RESERVE TRANSFERS			
Transfers to Reserves			
Long Service Leave	3,500	3,734	6,000
Plant Replacement	6,000	56,933	82,000
Building	7,000	58,522	115,000
Communication/Information Technology	500	632	1,500
Community Development	3,500	3,918	4,000
Waste Management	500	714	2,000
Swimming Pool Redevelopment	62,610	0	0
	<u>83,610</u>	<u>124,452</u>	<u>210,500</u>
Transfers from Reserves			
Long Service Leave	0	(6,500)	(6,500)
Plant Replacement	0	0	0
Building	0	(120,000)	(120,000)
Communication/Information Technology	0	0	0
Community Development	0	0	0
Waste Management	0	0	(20,000)
Swimming Pool Redevelopment	0	0	0
	<u>0</u>	<u>(126,500)</u>	<u>(146,500)</u>
Total Transfer to/(from) Reserves	<u>83,610</u>	<u>(2,048)</u>	<u>64,000</u>
Opening balance	856,808	858,856	858,855
Amount Set Aside / Transfer to Reserve	83,610	124,452	210,500
Amount Used / Transfer from Reserve	0	(126,500)	(146,500)
Total Reserves	<u>940,418</u>	<u>856,808</u>	<u>922,855</u>

**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

6. RESERVES (Continued)

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

Long Service Leave

- to be used to fund annual and long service leave requirements.

Plant Replacement

- to be used for the purchase of major plant.

Building

- to be used for the purchase of land and construction of major buildings and facilities.

Communication/Information Technology

- to be used for the purpose of upgrading IT equipment and rebroadcasting equipment.

Community Development

- to be used for the development of land, buildings and facilities for the community.

Waste Management

- to be used for ongoing waste management strategies.

Swimming Pool Redevelopment

- to be used for redevelopment of the Westonia Memorial Swimming Pool.

Reserves are not expected to be used within a set period as further transfers to the reserve accounts are expected as funds are utilised.

**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

	Note	2015/16 Budget \$	2014/15 Actual \$
7. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	15(a)	0	928,786
Cash - Restricted Reserves	15(a)	940,418	856,808
Receivables		268,394	276,038
Inventories		11,070	11,070
		1,219,882	2,072,702
LESS: CURRENT LIABILITIES			
Trade and Other Payables		(109,490)	(13,506)
Long Term Borrowings		0	(79,520)
Provisions		(169,974)	(169,974)
		(279,464)	(263,000)
NET CURRENT ASSET POSITION		940,418	1,809,702
Less: Cash - Restricted Reserves	15(a)	(940,418)	(856,808)
Less: Current Loans - Clubs / Institutions		0	(7,644)
Add: Current Portion of Debentures		0	79,520
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		0	1,024,770

The estimated surplus/(deficiency) c/fwd in the 2014/15 actual column represents the surplus (deficit) brought forward as at 1 July 2015.

The estimated surplus/(deficiency) c/fwd in the 2015/16 budget column represents the surplus (deficit) carried forward as at 30 June 2016.

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

8. RATING INFORMATION - 2015/16 FINANCIAL YEAR

<u>RATE TYPE</u>	Rate in \$ cents	Number of Properties	Rateable Value \$	2015/16 Budgeted Rate Revenue \$	2015/16 Budgeted Interim Rates \$	2015/16 Budgeted Back Rates \$	2015/16 Budgeted Total Revenue \$	2014/15 Actual \$
Differential General Rate/General Rate								
GRV -Residential	5.1699	67	653,432	33,782	0	0	33,782	31220.85
GRV- Mining	13.8366	2	1,591,500	220,209	0	0	220,209	209,761
UV - Rural/Pastoral	1.4221	160	37,800,500	537,561	(106)	0	537,455	508,816
UV - Mining	1.7158	14	127,262	2,184	0	0	2,184	2,056
Sub-Totals		243	40,172,694	793,736	(106)	0	793,630	751,854
Minimum Payment	Minimum \$							
GRV- Residential	355	24	58,322	8,520	0	0	8,520	9,230
GRV- Mining	355	0	0	0	0	0	0	0
UV - Rural/Pastoral	355	19	216,900	6,745	0	0	6,745	6,745
UV - Mining	200	9	30,365	1,800	0	0	1,800	3,200
Sub-Totals		52	305,587	17,065	0	0	17,065	19,175
Discounts (Note 12)							0	0
Total Amount Raised from General Rate Ex-Gratia							810,695	771,029
Specified Area Rates (Note 9)							4,467	4,256
							0	0
Total Rates							815,162	775,285

**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

8(a). RATING INFORMATION - 2015/16 FINANCIAL YEAR (CONTINUED)

All land except 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.

The general rates detailed above for the 2015/16 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 the Local Government services/facilities.

OBJECTIVES AND REASONS FOR DIFFERENTIAL RATING

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 2013. 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 tow

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.

**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

9. SPECIFIED AREA RATE - 2015/16 FINANCIAL YEAR

The Shire of Westonia does not impose a specified area rate as prescribed under the Local Government Act WA.

10. SERVICE CHARGES - 2015/16 FINANCIAL YEAR

The Shire of Westonia does not impose a service charge as prescribed under the Local Government Act WA.

11. FEES & CHARGES REVENUE	2015/16 Budget \$	2014/15 Actual \$
Governance	150	0
General Purpose Funding	1,000	1,716
Law, Order, Public Safety	350	392
Health	0	0
Education and Welfare	0	0
Housing	213,700	134,233
Community Amenities	9,900	9,145
Recreation and Culture	2,100	456
Transport	100	0
Economic Services	43,600	41,789
Other Property and Services	41,100	97,071
	<u>312,000</u>	<u>284,802</u>

**12. RATE PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS
- 2015/16 FINANCIAL YEAR**

No discounts are offered for early payment of rates.

**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

13. INTEREST CHARGES AND INSTALMENTS - 2015/16 FINANCIAL YEAR

	Interest Rate %	Admin. Charge \$	2015/16 Budget \$	2014/15 Actual \$
Interest on Unpaid Rates	11.00%	N/A	2,000	5,320
Interest on Instalments Plan	5.50%	N/A	1,650	2,878
Charges on Instalment Plan	N/A	12	1,000	1,716
			4,650	9,914

Ratepayers had the option of paying rates in four equal instalments, due on 4th September 2015, 6th November 2015, 4th January 2016 and 7th March 2016. Administration charges and interest applied for the final three instalments.

14. ELECTED MEMBERS REMUNERATION

The following fees, expenses and allowances were paid to council members and/or the president.

	2015/16 Budget \$	2014/15 Actual \$
Meeting Fees	25,500	25,850
President's Allowance	1,000	1,000
Deputy President's Allowance	0	0
Travelling Expenses	1,500	1,111
Telecommunications Allowance	1,000	1,890
	29,000	29,851

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016

15. NOTES TO THE STATEMENT OF CASH FLOWS

(a) 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:

	2015/16 Budget \$	2014/15 Actual \$	2014/15 Budget \$
Cash - Unrestricted	0	928,786	880
Cash - Restricted	940,418	856,808	922,855
	<u>940,418</u>	<u>1,785,594</u>	<u>923,735</u>

The following restrictions have been imposed by regulation or other externally imposed requirements:

Long Service Leave	118,079	114,579	116,775
Plant Replacement	282,977	276,977	302,273
Building	262,685	255,685	312,514
Communication/Information Technology	35,652	35,152	36,291
Community Development	135,916	132,416	131,362
Waste Management	42,499	41,999	23,640
	<u>877,808</u>	<u>856,808</u>	<u>922,855</u>

(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result

Net Result	52,549	1,291,023	124,775
Depreciation	1,549,660	1,528,907	1,347,860
(Profit)/Loss on Sale of Asset	36,432	16,521	10,679
(Increase)/Decrease in Receivables	0	(122,410)	8,500
(Increase)/Decrease in Inventories	0	0	0
Increase/(Decrease) in Payables	95,984	(102,958)	15,000
Increase/(Decrease) in Employee Provisions	0	1,760	0
Grants/Contributions for the Development of Assets	(1,145,100)	(677,263)	(1,281,738)
Net Cash from Operating Activities	<u>589,525</u>	<u>1,935,580</u>	<u>225,076</u>

**(c) Undrawn Borrowing Facilities
Credit Standby Arrangements**

Bank Overdraft Limit	0	0	0
Bank Overdraft at Balance Date	0	0	0
Credit Card Limit	13,000	13,000	13,000
Credit Card Balance at Balance Date	0	0	0
Total Amount of Credit Unused	<u>13,000</u>	<u>13,000</u>	<u>13,000</u>

Loan Facilities

Loan Facilities in use at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>
Unused Loan Facilities at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>

**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2016**

16. TRUST FUNDS

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

Detail	Balance 1-Jul-15 \$	Estimated Amounts Received \$	Estimated Amounts Paid (\$)	Estimated Balance 30-Jun-16 \$
Police Licensing	(1,120)	200,000	(198,880)	0
BCITF Training Levy - Now CTF Levy	0	0	0	0
BRB Building Levy - Now BSL Levy	0	0	0	0
Nomination Deposits	0	180	(180)	0
Bonds	2,480	400	(400)	2,480
George Rd Water Extensions	20,545	0	(20,545)	0
St John's Westonia	2,047	0	0	2,047
Westonia Sports Council	122	0	0	122
Westonia Progress Association	552	0	(552)	0
Accommodation Units	2,900	0	0	2,900
WEIRA - Booderockin Water Scheme	646	0	0	646
Warralakin Hall	1,700	0	0	1,700
Social Club	9,038	5,200	(5,000)	9,238
Walgoolan History Group	12,065	0	(12,065)	0
Community Project	1,000	0	0	1,000
Rural Youth	6,595	0	0	6,595
Westonia P & C	909	0	(909)	0
LGMA - Receipts	4,514	0	(4,514)	0
Rates Incentive Prize	50	0	(50)	0
	<u>64,043</u>	<u>205,780</u>	<u>(243,095)</u>	<u>26,729</u>

17. MAJOR LAND TRANSACTIONS

It is not anticipated that any major land transactions undertakings will occur in 2015/2016

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2015/16.

**SHIRE OF WESTONIA
FOR THE PERIOD ENDING 30 JUNE 2016
ANNUAL BUDGET**

14/15 BUDGET REVENUE	14/15 BUDGET EXPENSES	PARTICULARS OPERATING	BUDGET REVENUE	BUDGET EXPENSES
(2,023,234.00)	38,000.00	General Purpose Revenue	(1,463,508.00)	42,600.00
(3,150.00)	260,688.00	Governance	(2,150.00)	314,140.00
(46,500.00)	50,150.00	Law, Order & Public Safety	(38,850.00)	49,670.00
(1,500.00)	27,870.00	Health	(1,500.00)	27,290.00
(200.00)	14,400.00	Education & Welfare	(100.00)	27,400.00
(197,990.00)	120,575.00	Housing	(213,700.00)	169,780.00
(9,900.00)	72,281.00	Community Amenities	(9,900.00)	94,415.00
(84,600.00)	368,760.00	Recreation & Culture	(54,100.00)	532,955.00
(500.00)	1,786,780.00	Transport	(107,200.00)	1,485,443.00
(55,400.00)	257,000.00	Economic Services	(94,206.00)	312,002.00
(52,100.00)	196,517.96	Other Property & Services	(49,362.00)	34,500.00
(1,500.00)	(95,694.00)	Administration	-	-
(2,475,074.00)	3,097,327.96	Total Operating	(2,034,576.00)	3,090,195.00
		CAPITAL		
-	-	Governance	-	-
-	-	Law, Order & Public Safety	-	-
-	-	Education & Welfare	-	50,000.00
-	-	Health	-	-
-	460,000.00	Housing	(112,000.00)	217,765.00
-	10,000.00	Community Amenities	-	10,000.00
-	30,000.00	Recreation & Culture	-	-
(771,105.00)	1,459,706.00	Transport	(1,171,750.00)	2,159,686.00
-	22,000.00	Economic Services	(7,644.00)	267,144.00
-	22,000.00	Other Property & Services	-	-
(86,178.00)	87,000.00	Administration	(74,000.00)	105,500.00
(857,283.00)	2,090,706.00	Total Capital	(1,365,394.00)	2,810,095.00
(3,332,357.00)	5,188,033.96		(3,399,970.00)	5,900,290.00
408,053.00	(1,128,133.00)	Opening Balance 1 July 2015	(1,049,770.00)	
		Restricted cash to be used		(1,527,160.00)
		Less Asset Depreciation		
		Less Plant Depreciation		
		Budget Deficit 2015/16	-	-
		Transfer to/(from) reserves	76,610.00	
(2,924,304.00)	4,059,900.96	TOTAL INCOME & EXPENDITURE	(4,373,130.00)	4,373,130.00

Budget (Surplus)/Deficit 2015/16

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SHIRE OF WESTONIA
Schedule 3 - GENERAL PURPOSE FUNDING
ANNUAL BUDGET 2015/2016

GL #	DESCRIPTION	ANNUAL BUDGET 2015/2016	ACTUAL 2014/2015	ADOPTED BUDGET 2014/2015
	RATE REVENUE			
	Operating Expenditure			
03100	ABC Costs- Rate Revenue	26,600	27,485	19,000
03101	Rate Notice Stationery expense	2,000	191	4,000
03102	Rates Recoverey - Legal Expenses	2,500	2,516	2,500
03103	Valuation Expenses and Title Searches Expense	8,000	6,055	8,500
	Sub Total	39,100	36,247	34,000
	RATE REVENUE			
	Operating Income			
03104	General Rates Levied	(810,695)	(771,029)	(773,556)
03105	Ex-Gratia Rates Received	(4,467)	(4,256)	(4,800)
03106	Penalty Interest Raised on Rates	(2,000)	(5,320)	(1,650)
03107	Rates Written-off	0	0	0
03108	Back Rates Levied	0	0	0
03109	Instalment Interest Received	(1,650)	(2,878)	(2,000)
03110	Rates Administration Fee Received	(1,000)	0	(1,000)
03112	Other Revenue			
	Sub Total	(819,812)	(783,482)	(783,006)
	OTHER GENERAL PURPOSE FUNDING			
	Operating Expenditure			
03210	Bank Fees Expense	3,500	2,850	4,000
	Sub Total	3,500	2,850	4,000
	OTHER GENERAL PURPOSE FUNDING			
	Operating Income			
03201	Grants Commission Grant Rec. - Gen Roads 50% claim	(353,924)	(1,072,522)	(703,933)
03202	Grants Commission Grant Received - Roads 50% claim	(263,422)	(745,928)	(489,545)
03204	Interest Received - Muni	(6,000)	(6,312)	(46,500)
03204	Interest Received - Reserves	(20,000)	(24,286)	0
03204	Interest Received - Trust	(100)	0	0
03205	Other General Purpose funding received	(250)	(2,721)	(250)
	Sub Total	(643,696)	(1,851,769)	(1,240,228)
	TOTAL INCOME TO OPERATING STATEMENT	(1,463,508)	(2,635,252)	(2,023,234)
	TOTAL EXPENDITURE TO OPERATING STATEMENT	42,600	39,096	38,000

30/06/2016
Schedule 3 - GENERAL PURPOSE FUNDING

Account	Particulars	Amount	Totals
Operating Expenditure			
Levying of Rates			
03101	Postage and Freight		
	<i>Sending of Rate Notices and Instalment Notices</i>	1,000	
	<i>Sending of Rate Notices and Instalment Notices</i>	1,000	2,000
	<i>Annual UV Valuation Expenses</i>	6,000	
	<i>Interim Valuations on request</i>	2,000	8,000
03102	Rate Recovery - Legal Expenses		
	<i>Legal Expenses incurred on Outstanding Rates</i>	2,500	2,500
031065	Title Searches		
	<i>Title Searches expenses</i>	500	500
 GRV - \$2,307,979 and UV - \$38,168,112			
Rate Revenue			
		Valuation	\$
031352	Rates Levied		
	<i>GRV Residential Rates</i>	716,479	33,782
	<i>GRV Mining Rates</i>	1,591,500	220,209
	<i>UV Rates</i>	38,012,900	537,497
	<i>UV Rates R2R05</i>		
	<i>UV Mining Rates</i>	155,212	2,142
	<i>Ex-Gratia Rates</i>	-	4,467
		No	
		Properties	
	Minimum Rates		
	<i>GRV Residential Rates \$355</i>	26	9,230
	<i>GRV Mining Rates \$355</i>	-	-
	<i>UV Rates \$355</i>	17	6,035
	<i>UV Mining Rates \$200</i>	9	1,800
			13,000
			815,162
03106	Non Payment Penalty Interest		
	<i>11% Interest on Outstanding Rates</i>	2,000	2,000
	Interim Rates		
	<i>Interm Rates allocation</i>	-	-
	Instalment Administration Fees		
03110	<i>Instalment Notices Administration Fee</i>	1,000	2,000
03109	<i>5% per annum on Instalment Notices</i>	Budget (Surpl)	2,650
		1,650	
Operating Revenue			
General Purpose Gratnts			
03201	Grants Commission		
	<i>Federal Assistance Grants - General Purpose Revenue</i>	50% Claimed	353,924
	<i>Distributed at Councils Discretion</i>		353,924

30/06/2016
Schedule 3 - GENERAL PURPOSE FUNDING

Account	Particulars	Amount	Totals
03202	Grants Commission - Road Grant		
	<i>Federal Assistance Grants - Roads</i>	263,422	263,422
	50% Claimed		
03204	Investment Interest		
	<i>Municipal Interest</i>	6,000	
	<i>Reserve Interest</i>	20,000	
	<i>Trust Interest</i>	100	
	Operating Expenditure		
	Other General Purpose Funding		
03210	Bank Charges		
	<i>Municipal Bank Fees</i>	3,500	3,500
	<i>(Fees include Autopays, Merchant Card, Credit Card and EFTPOS)</i>		

SHIRE OF WESTONIA
Schedule 4 - GOVERNANCE
ANNUAL BUDGET 2015/2016

GL #	DESCRIPTION	ANNUAL BUDGET 2015/2016	ACTUAL 2014/2015	BUDGET 2014/2015
	Operating Expenditure			
	Operating Expenditure			
04100	Members Travelling Expenses paid	1,500	(1,328)	1,500
04101	Members Conference Expenses	10,000	12,653	12,200
04102	Council Election Expenses	1,000	0	0
04103	President's Allowance paid	5,500	1,000	1,000
04104	Members Refreshments & Receptions Expense	15,000	15,324	15,000
04105	Members - Insurance	6,600	6,601	6,648
04106	Members - Subscriptions	500	2,001	60,000
04106	SCRM Subs - Reginal Risk Management	2,000	1,865	
	SGEZ Subs-Great Eastern Zone	4,500	4,120	0
	SLGMA Subs-LGMA Corporate	500	755	0
	SWALGA Subs-WALGA	26,000	24,092	0
	SWEROC Subs-WEROC	26,500	26,500	0
04107	Members - Donation & Gifts	3,000	2,680	4,000
04108	Members Telephone Subsidy Paid	1,200	1,890	1,000
04109	Members Sitting Fees Paid	21,000	25,850	25,500
04110	Consultant Fees Expense	25,500	22,609	20,000
04111	Training Expenses of Members	0	0	0
04112	Maintenance - Council Chambers			
04112	BCCH Maintenance - Council Chambers Other	4,400	1,795	4,300
04113	ABC Costs- Relating to Members	132,900	140,166	85,000
04114	Audit Fees expense	22,000	24,575	20,000
04118	Advertising	3,000	3,311	3,000
04120	Public Relations/ Promotions	1,500	0	1,500
04199	Depreciation - Members of Council	40	9	40
	TOTAL EXPENDITURE TO OPERATING STATEMENT	314,140	316,468	260,688
	Members of Council			
	Operating Income			
04115	Other Income Relating to Members	0	0	0
04121	Contributions, Reimbursements	(2,000)	(2,115)	(3,000)
04122	Photocopying	(100)	(67)	(100)
04123	Drought Assistance Funding - Income	0	0	0
04124	Sale of Electoral Rolls	(50)	0	(50)
	TOTAL INCOME TO OPERATING STATEMENT	(2,150)	(2,182)	(3,150)
04116	Members of Council			
	Purchase Furniture & Equipment	0	0	0
	Sub Total	0	0	0
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	0	0	0

30/06/2016
Schedule 4 - GOVERNANCE

Account	Particulars	Amount	Totals
04106	Subscriptions - Councillors		8,100
	<i>Western Australian Local Government Association</i>		
	- Local Laws Service Updates	562	
	- Workplace Relations Membership	1,500	
	- Roman II	5,371	
	- Taxation Service	1,300	
	- Great Eastern Zone Membership	4,500	
	- General WALGA Subscription	6,162	
	- Website - Council Connect	4,000	
	<i>WEROC</i>		
	- CW Visitor Centre	3,500	
	- Subscriptions	15,500	
	- Consultancy & Special Projects	6,000	
	<i>LGMA Corporate</i>	500	
	<i>LGIS Risk Management</i>	2,000	
	<i>CEACA</i>	5,000	
	<i>Other</i>	3,605	59,500
	<i>Training</i>	1,500	1,500
04112	Chambers Maintenance		
	<i>Wages</i>	600	
	<i>Oheads</i>	400	
	<i>Cleaning</i>	2,000	
	<i>Utilities</i>	1,400	4,400

SHIRE OF WESTONIA
Schedule 5 - LAW, ORDER & PUBLIC SAFETY
ANNUAL BUDGET 2015/2016

GL #	DESCRIPTION	ANNUAL BUDGET 2015/2016	ACTUAL 2014/2015	BUDGET 2014/2015
OPERATING EXPENDITURE				
Fire Prevention				
05100	ABC Costs- Fire Prevention	13,300	13,729	10,000
05101	Bush Fire Control Maintenance Plant & Equipment	11,160	9,675	18,000
05102	Bush Fire Control Maintenance Land & Building	4,000	6,139	1,000
05103	Bush Fire Brigade Vehicle Maintenance	1,500	485	1,500
05104	Bush Fire Control Insurance	4,800	4,750	4,800
05112	Bush Fire Clothing and Accessories	2,200	0	0
05113	Utilities & Taxes	500	475	0
05114	Other Goods & Services	2,640	0	0
05199	Depreciation - Fire Prevention	3,000	4,075	8,000
	Sub Total	43,100	39,328	43,300
OPERATING REVENUE				
Fire Prevention				
05105	Income Relating to Fire Prevention	0	0	0
05106	Bush Fire Reimbursements	(500)	0	(2,000)
05107	FESA Operating Grant	(20,100)	(26,328)	(26,000)
05108	Evolution MOU Emergency Services	(13,500)	(13,636)	(14,000)
05111	FESA ESL Admin Fee	(4,400)	(4,400)	(4,200)
	Sub Total	(38,500)	(44,364)	(46,200)
OPERATING EXPENDITURE				
Animal Control				
05200	Expenses Relating to Animal Control	0	0	0
05201	Animal Control - Ranger Expense	6,570	5,866	6,850
	Sub Total	6,570	5,866	6,850
OPERATING REVENUE				
Animal Control				
05202	Fines and Penalties - Animal Control	(100)	0	(100)
05203	Dog Registration Fees	(200)	(361)	(200)
	Sub Total	(300)	(361)	(300)
OPERATING EXPENDITURE				
Other Law Order and Public Safety				
05300	Expenses Relating to Other Law, Public Safety	0	0	0
		0	0	0

SHIRE OF WESTONIA
Schedule 5 - LAW, ORDER & PUBLIC SAFETY
ANNUAL BUDGET 2015/2016

GL #	DESCRIPTION	ANNUAL BUDGET 2015/2016	ACTUAL 2014/2015	BUDGET 2014/2015
05301	OPERATING REVENUE			
	Other Law Order and Public Safety			
	Income Relating to Other Law	(50)	(31)	0
	Sub Total	(50)	(31)	0
	TOTAL EXPENDITURE TO OPERATING STATEMENT	49,670	45,194	50,150
	TOTAL INCOME TO OPERATING STATEMENT	(38,850)	(44,756)	(46,500)
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

30/06/2016
Schedule 5 - LAW ORDER & PUBLIC SAFETY

Account	Particulars	Amount	Totals
Operating Expenditure			
Fire Prevention			
05104	Insurance		
	<i>Bushfire Insurance</i>	Insurance 4,800	4,800
05101	General Expenses - As per ESL Application	21,500	21,500
05102	Bush Fire Control Maintenance		
	<i>Utilities, Rates & Taxes</i>	500	500
	<i>Various Depreciation</i>	3,000	3,000
Operating Revenue			
Fire Prevention			
Grants			
05107	<i>Fire and Emergency Services Funding 1st qtr paid</i>	26800 20,100	
05108	<i>Evolution MOU</i>	13,500	
05111	<i>Admin Fee</i>	4,400	38,000
05106	Reimbursements		
	Reimbursements	R2R05	
	<i>Various Reimbursements</i>	500	500
Operating Expenditure			
Animal Control			
05201	Control Officer Contract		
	<i>Allowance for Ranger - CWRS</i>	6,570	6,570
Operating Revenue			74,870
Animal Control			
05203	Dog Registration Fees		
	<i>2015/2016 Dog Registrations</i>	200	200
05202	Pound Fees		
	<i>Impounding of Dog - Release Fee</i>	100	100

300
Budget (Surplus)/Deficit 2014/15

SHIRE OF WESTONIA
Schedule 7 - HEALTH
ANNUAL BUDGET 2015/2016

GL #	DESCRIPTION	ANNUAL BUDGET 2015/2016	ACTUAL 2014/2015	BUDGET 2014/2015
	OPERATING EXPENDITURE			
	Health Administration and Inspection			
07400	ABC Costs- Preventative Services - Administration & Inspection	13,300	13,729	10,000
07404	Analytical Expenses	750	451	750
07406	Contract - EHO Expense	5,000	489	10,000
	Sub Total	19,050	14,669	20,750
	OPERATING REVENUE			
	Income Relating to Preventative Services - Administration & Inspection	0	0	0
07401				
07407	Rembursement - RFDS	(1,500)	(1,350)	(1,500)
	Sub Total	(1,500)	(1,350)	(1,500)
	OPERATING EXPENDITURE			
	Preventative Services - Pest Control			
07500	Mosquito Control Preventative Services - Pest Control	3,820	1,633	2,500
	Sub Total	3,820	1,633	2,500
	OPERATING REVENUE			
	Preventative Services - Pest Control			
		0	0	0
	Sub Total	0	0	0
	OPERATING EXPENDITURE			
	Other Health			
07600	Ambulance Services - Other	1,300	85	1,500
07601	BMR Medical Rooms & Dr Expense - Other	3,000	3,252	3,000
07700	Expenses Relating to Other Health	0	0	0
07799	Depreciation - Health	120	1,600	120
	Sub Total	4,420	4,937	4,620
	OPERATING REVENUE			
	Other Health			
07602	Income Relating to Preventative Services - Other	0	0	0
07701	Income Relating to Other Health	0	0	0
	Sub Total	0	0	0
	TOTAL EXPENDITURE TO OPERATING STATEMENT	27,290	21,239	27,870
	TOTAL INCOME TO OPERATING STATEMENT	(1,500)	(1,350)	(1,500)

SHIRE OF WESTONIA
Schedule 7 - HEALTH
ANNUAL BUDGET 2015/2016

GL #	DESCRIPTION	ANNUAL BUDGET 2015/2016	ACTUAL 2014/2015	BUDGET 2014/2015
	CAPITAL EXPENDITURE			
	Health Inspection and Administration			
07402	Purchase Furniture & Equipment - Preventative Services - Administration & Inspection	0	0	0
07405	Purchase Plant - Preventative Services - Administration & Inspection	0	0	0
	Sub Total	0	0	0
	CAPITAL EXPENDITURE			
	Preventative Services - Pest Control			
07603	Purchase Furniture & Equipment - Preventative Services - Other	0	0	0
	Sub Total	0	0	0
	CAPITAL EXPENDITURE			
	Other Health			
07702	Purchase Furniture & Equipment - Other Health	0	0	0
	Sub Total	0	0	0
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	0	0	0

30/06/2016
Schedule 7 - HEALTH

Account	Particulars	Amount	Totals
	Operating Expenditure		
	Health Inspection and Administration		
	Shire of Merredin Contract		
07406	Contract EHO		
	<i>Shire of Merredin</i>	5,000	5,000
07404	Analytical Expenses		
	<i>Analytical Expenses</i>	750	750
	Medical Centre		
07600	Ambulance Services		
	<i>Various Expenses</i>	1,300	1,300
07601	Medical Room & Dr Expenses		
	<i>Various Expenses</i>	3,000	3,000
	Operating Revenue		
	Medical Centre		
	Medical Centre	R2R05	
07407	Reimbursement RFDS		
	<i>RFDS</i>	1,500	1,500
	Operating Expenditure		
	Pest Control		
07500	Mosquito Control		11,550
	<i>Mosquito Control Expenses</i>	3,820	3,820

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SHIRE OF WESTONIA
Schedule 8 - EDUCATION & WELFARE
ANNUAL BUDGET 2015/2016

GL#	DESCRIPTION	ANNUAL BUDGET 2015/2016	ACTUAL 2014/2015	BUDGET 2014/2015
OPERATING EXPENDITURE				
Pre Schools				
08100	Expenses Relating to Pre-Schools	0	13,729	10,500
08101	Westonia Primary School	10,150	673	0
08102	Merredin College Chaplaincy Service	550	0	500
	Sub total	10,700	14,402	11,000
OPERATING REVENUE				
Pre Schools				
08103	Income Relating to Pre-Schools	0	0	0
08105	Reimbursements	(100)	0	(200)
	Sub total	(100)	0	(200)
OPERATING EXPENDITURE				
Other Education				
08200	Expenses Relating to Other Education	0	0	0
	Sub total	0	0	0
OPERATING REVENUE				
Other Education				
08202	Income Relating to Other Education	0	0	0
	Sub total	0	0	0
OPERATING EXPENDITURE				
Aged & Disabled - Senior Citizens				
08400	Expenses Relating to Aged & Disabled - Senior Citizens	0	0	0
08401	Seniors Activities	2,500	1,596	2,500
08402	Wheatbelt Agcare	900	500	900
	Sub total	3,400	2,096	3,400
OPERATING REVENUE				
Aged & Disabled - Senior Citizens				
08403	Income Relating to Aged & Disabled - Senior Citizens	0	0	0
	Sub total	0	0	0
OPERATING EXPENDITURE				
Other Welfare				
08600	ABC Costs- Other Welfare	13,300	0	0
	Sub total	13,300	0	0

SHIRE OF WESTONIA
Schedule 8 - EDUCATION & WELFARE
ANNUAL BUDGET 2015/2016

GL#	DESCRIPTION	ANNUAL BUDGET 2015/2016	ACTUAL 2014/2015	BUDGET 2014/2015
	OPERATING REVENUE			
	Other Welfare			
08601	Income Relating to Other Welfare	0	0	0
	Sub total	0	0	0
	TOTAL EXPENDITURE TO OPERATING STATEMENT	27,400	16,497	14,400
	TOTAL INCOME TO OPERATING STATEMENT	(100)	0	(200)
	CAPITAL EXPENDITURE			
	Pre Schools			
08104	Purchase Land & Building - Ablutions	50,000	0	0
	Sub total	50,000	0	0
	Other Education			
08203	Purchase Furniture & Equipment	0	0	0
08602	Purchase Furniture & Equipment - Other Welfare	0	0	0
	Sub total	0	0	0
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	50,000	0	0

30/06/2016
Schedule 8 - EDUCATION & WELFARE

Account	Particulars	Amount	Totals
	Operating Expenditure Education		
08101	<i>Westonia Primary School</i>		
	<i>School Gardens</i>	10,150	10,150
	<i>Merredin College Chaplaincy</i>	550	550
08102	<i>MSHS Chaplaincy Service</i>		
	Operating Revenue Education		
	<i>Reimbursements</i>	100	100
	Operating Expenditure Welfare & Seniors		
08401	<i>Seniors Activities Contribution</i>	2,500	2,500
08402	<i>Wheatbelt Agcare Contribution</i>	900	900
			14,200

R2R05

0

SHIRE OF WESTONIA
Schedule 9 - HOUSING
ANNUAL BUDGET 2014/2015

GL #	DESCRIPTION	ANNUAL BUDGET 2015/2016	ACTUAL 2014/2015	BUDGET 2014/2015
OPERATING EXPENDITURE				
Staff Housing				
09101	B20DIO Maintenance 20 Diorite St -CEO	12,500	8,730	12,000
09102	B11QUA Maintenance 11 Quartz St -W/Supervisor	9,000	8,463	7,000
09103	B42JAS Maintenance 42 Jasper St - Grader Driver	6,500	28,122	17,000
09104	B37DIO Maintenance 37 Diorite St - Plant Operator	6,500	600	7,000
09105	B7QUA Maintenance 7 Quartz St - Gardner's	6,500	1,958	10,000
09107	Staff House Costs Allocated to Works	(35,300)	(39,687)	(93,000)
09108	Depreciation - Staff Housing	33,000	21,520	33,000
Sub Total		38,700	29,706	(7,000)
09100	Staff Housing - ABC Costs	13,300	14,236	(21,760)
Sub Total		52,000	43,942	(28,760)
OPERATING REVENUE				
Staff Housing				
09121	Income 20 Diorite St -CEO	0	0	0
09122	Income 11 Quartz St -W/Supervisor	0	0	0
09123	Income 42 Jasper St - Grader Driver	(2,080)	(2,000)	(2,080)
09124	Income 37 Diorite St - Plant Operator	(2,080)	(640)	(2,080)
09125	Income 7 Quartz St - Gardner's	(5,000)	(2,160)	(2,080)
09129	Reimbursements	(500)	0	(5,000)
Sub Total		(9,660)	(4,800)	(11,240)
OPERATING EXPENDITURE				
Other Housing				
09201	B4QUA Maintenance 4 Quartz St - Evolution	4,000	2,185	4,500
09202	B55WO Maintenance 55 Wolfram St - Evolution	4,000	2,921	4,500
09203	Maintenance - Lifestyle			35,000
09203	BLS1 Maintenance H6 501 Quartz Street	3,250	734	
09203	BLS2 Maintenance H8 501 Quartz Street	3,250	734	0
09203	BLS3 Maintenance H10 501 Quartz Street	3,250	734	0
09203	BLS4 Maintenance H12 501 Quartz Street	3,250	525	0
09203	BLS5 Maintenance H14 501 Quartz Street	3,250	734	0
09206	Maintenance Quartz Street Age Units			17,000
09206	MQUAU1 Quartz Street Age Unit No.6	4,200	3,015	0
09206	MQUAU2 Quartz Street Age Unit No.7	4,200	2,039	0
09206	MQUA3 Quartz Street Age Unit No.8	4,200	0	0
09206	MQUA4 Quartz Street Age Unit No.9	4,200	0	0
09208	Maintenance - 17 Pyrite Street JV Units			15,000
09208	BJV1 Maintenance U1 17 Pyrite St	2,250	1,990	
09208	BJV2 Maintenance U2 17 Pyrite St	2,250	3,025	0
09208	BJV3 Maintenance U3 17 Pyrite St	2,250	1,676	0
09211	B301PY Maintenance 301 Pyrite Street - Rental	4,500	4,492	4,500
09212	Rental Lifestyle Village - Westonia Progress	0	22,768	0
09236	Depreciation Other Housing	48,000	27,543	48,000
16106	Interest on Loans 3 & 5	17,480	3,646	20,835
Sub Total		117,780	78,761	149,335
09200	Other Housing - ABC Costs	0	0	0
Sub Total		117,780	78,761	149,335

SHIRE OF WESTONIA
Schedule 9 - HOUSING
ANNUAL BUDGET 2014/2015

GL #	DESCRIPTION	ANNUAL BUDGET 2015/2016	ACTUAL 2014/2015	BUDGET 2014/2015
OPERATING REVENUE				
Other Housing				
09220	Income 4 Quartz St - Evolution	(19,500)	(16,529)	(19,500)
09221	Income 55 Wolfram St - Evolution	(19,500)	(15,219)	(19,500)
09222	Income - Lifestyle			
09222	BLSI1 Income H6 501 Quartz Street	(16,800)	(12,898)	(87,000)
09222	BLSI2 Income H8 501 Quartz Street	(18,100)	(13,924)	0
09222	BLSI3 Income H10 501 Quartz Street	(16,800)	(12,898)	0
09222	BLSI4 Income H12 501 Quartz Street	(18,100)	(13,924)	0
09222	BLSI5 Income H14 501 Quartz Street	(16,800)	(12,898)	0
09227	Income 17Pyrite St - JV Units		(190)	
09227	BJVI1 Income U1 17 Pyrite Street	(4,420)	(4,420)	(12,750)
09227	BJVI2 Income U2 17 Pyrite Street	(4,420)	(4,420)	0
09227	BJVI3 Income U3 17 Pyrite Street	(4,420)	(4,420)	0
09230	Income 301 Pyrite Street - Rental	(13,000)	(13,000)	(13,500)
09231	Evolution Lease - Camp/Carport	(34,500)	(12,903)	(34,500)
09238	U1AQUA Income -Age Units Quartz Street	(4,420)	(340)	0
09238	U2AQUA Income -Age Units Quartz Street	(4,420)	(1,330)	0
09238	U3AQUA Income -Age Units Quartz Street	(4,420)	0	0
09238	U4AQUA Income -Age Units Quartz Street	(4,420)	0	0
	Sub Total	(204,040)	(139,314)	(186,750)
	TOTAL EXPENDITURE TO OPERATING STATEMENT	169,780	122,703	120,575
	TOTAL INCOME TO OPERATING STATEMENT	(213,700)	(144,114)	(197,990)
CAPITAL EXPENDITURE				
Other Housing				
09232	Purchase Furniture & Equipment - Other Housing	12,000	0	0
16114	Loan Principal Loan # 5	50,765	0	0
09233	R4R 2x2 Housing - CAPITAL	155,000	0	460,000
	Sub Total	217,765	0	460,000
CAPITAL REVENUE				
Other Housing				
Proceeds from Sale of Asset				
09237	R4R Capital Income	(112,000)	0	0
	Sub Total	(112,000)	0	0
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	217,765	0	460,000
	TOTAL CAPITAL REVENUE TO STATEMENT	(112,000)	0	0

30/06/2016
Schedule 9 - HOUSING

Account	Particulars	Amount	Totals
	Operating Expenditure		
	Staff Housing		
	Building Maintenance		
09101	Maintenance 20 Diorite St -CEO	12,500	
09102	Maintenance 11 Quartz St -W/Supervisor	9,000	
09103	Maintenance 42 Jasper St - Grader Driver	6,500	
09104	Maintenance 37 Diorite St - Plant Operator	6,500	
09105	Maintenance 7 Quartz St - Gardener	6,500	41,000
09108	Depreciation		
	<i>Building Depreciation</i>	22,000	22,000
	Operating Revenue		
	Staff Housing		
	Employees Rental		
	20 Diorite St -CEO	-	
	11 Quartz St -W/Supervisor	-	
09123	42 Jasper St - Grader Driver	2,080	
09124	37 Diorite St - Plant Operator	2,080	
09125	7 Quartz St - Gardener	1,040	5,200
09129	Reimbursements		
	Reimbursements		
	<i>Reimbursements</i>	500	500
	Operating Expenditure		
	Other Housing		
	Building Maintenance		
09201	Maintenance 4 Quartz St - Evolution	4,000	
09202	Maintenance 55 Wolfram St - Evolution	4,000	68,700
09203	Maintenance - Lifestyle Village (\$3250 each)	16,250	
09203	Loan Interest- Lifestyle Village (\$3500 each)	17,500	
09208	Maintenance - 17 Pyrite Street JV Units (\$2250 each)	6,750	
09211	Maintenance 301 Pyrite Street - Rental (\$4500)	4,500	53,000
09232	Solar Panel System (Aged Units) \$3,000 ea	12,000	12,000
	Interest on Loans		
	Interest on Loan 3	-	
16106	Interest on Loan 5	-	-
			65000
09236	Depreciation		
	<i>Building Depreciation</i>	35,000	35,000

30/06/2016
Schedule 9 - HOUSING

Account	Particulars	Amount	Totals
	Operating Revenue		
	Employee Housing		
	<i>Other Rentals</i>		
09220	4 Quartz St - Evolution	19,500	
09221	55 Wolfram St - Evolution	19,500	
09222	Lifestyle Village - Unit 1	16,800	
	Lifestyle Village - Unit 2	16,800	
	Lifestyle Village - Unit 3	16,800	
	Lifestyle Village - Unit 4	16,800	
	Lifestyle Village - Unit 5	16,800	
09227	17 Pyrite Street JV Units - Unit 1	4,420	
	18 Pyrite Street JV Units - Unit 2	4,420	
	19 Pyrite Street JV Units - Unit 3	4,420	
09230	301 Pyrite Street - Rental (Vacant)	13,000	
09238	Aged unit 1	4,420	
	Aged unit 2	4,420	
	Aged unit 3	4,420	
	Aged unit 4	4,420	166,940
09231	<i>Other Leases</i>		
	Mine Leases - Shed	34,500	34,500

SHIRE OF WESTONIA
Schedule 10 - COMMUNITY AMENITIES
ANNUAL BUDGET 2015/2016

GL #	DESCRIPTION	ANNUAL BUDGET 2015/2016	ACTUAL 2014/2015	BUDGET 2014/2015
	OPERATING EXPENDITURE			
	Household Refuse			
10100	Expenses Relating to Sanitation - Household Refuse	19,900	20,593	15,000
10103	Domestic Refuse Collection	10,000	9,523	9,000
10105	Refuse Collection Public Bins	11,005	6,760	4,200
10106	Refuse Maintenance	20,665	11,175	26,441
10107	Waste Oil Recycling	500	0	500
10108	Drum-Muster	1,000	0	1,000
	Sub Total	63,070	48,051	56,141
	OPERATING REVENUE			
	Household Refuse			
10120	Income Relating to Sanitation - Household Refuse	(8,400)	(8,145)	0
10122	Drum-Muster	(1,000)	0	(1,000)
10121	Refuse Management Plan	0	0	(8,400)
	Sub Total	(9,400)	(8,145)	(9,400)
	OPERATING EXPENDITURE			
	Other Community Services			
10704	Maintenance - Public Conveniences	4,000	1,931	4,640
10705	Maintenance - Cemetery	2,000	2,981	2,000
10706	<i>MCGD</i> Maintenance - Grave Digging	7,345	4,666	0
10799	Depreciation - Community Services	18,000	17,363	9,500
	Sub Total	31,345	26,941	16,140
	OPERATING REVENUE			
	Other Community Services			
10708	Cemetery Fees	(500)	(1,000)	(500)
	Sub Total	(500)	(1,000)	(500)
	TOTAL EXPENDITURE TO OPERATING STATEMENT	94,415	74,992	72,281
	TOTAL INCOME TO OPERATING STATEMENT	(9,900)	(9,145)	(9,900)
	CAPITAL EXPENDITURE			
	Other Community Services			
10702	Purchase Land & Buildings - Other Community Amenities	0	0	0
10703	Purchase Plant & Equipment - Other Community Amenities	10,000	0	10,000
	Sub Total	10,000	0	10,000
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	10,000	0	10,000

30/06/2015
Schedule 10 - COMMUNITY AMENITIES

Account	Particulars	Amount	Totals
	Operating Expenditure		
	Sanitation		
10103	Domestic Refuse Collection <i>52 bins x \$2.57 (exc GST) per bin x 52 weeks</i>	10,000	10,000
10105	Refuse Collection Public Bins <i>employee Costs</i>	11,005	11,005
10106	Refuse Site Maintenance <i>Refuse Site Maintenance</i>	13,165	
10121	Refuse Management Plan		-
10108	Drum Muster <i>Drum Muster Expenses</i>	1,000	1,000
10107	Waste Oil Recycling <i>Waste Oil Expenses</i>	500	500
		R2R05 7,500	22,165
	Operating Revenue		
	Sanitation		
	Domestic Refuse Removal Fees <i>52 bins @ \$160 per bin</i>	8,400	8,400
	Operating Expenditure		
	Other Community Amenities		53,070
10705	Westonia Cemetery <i>Cemetery Mtce</i> <i>Grave Digging</i>	2000 7,345	9,345
10704	Public Convenience <i>Public Convenience Wages</i> <i>Public Convenience Mtce</i> <i>Public Convenience Oheads</i>	1,500 500 2,000	4,000 13345
10799	Depreciation <i>Depreciation</i>	10,500	10,500
	Operating Revenue		
	Other Community Amenities		
10708	Cemetery Charges <i>Cemetery Charges</i>	500	500

SHIRE OF WESTONIA
Schedule 11 - RECREATION & CULTURE
ANNUAL BUDGET 2015/2016

GL #	DESCRIPTION	ANNUAL BUDGET 2015/2016	ESTIMATED ACTUAL 2014/2015	ADOPTED BUDGET 2014/2015
	OPERATING EXPENDITURE			
	Public Halls Civic Centres			
11100	ABC Costs- Public Halls & Civic Centres	99,740	103,030	73,000
11104	Maintenance - Public Halls			0
11104	H001 Old Miners Hall	12,000	6,802	19,250
11104	H002 Warralakin Hall	1,000	350	
11105	Maintenance - Complex/ Gym			13,540
11105	BC1 Gym Maintenance/Operations	7,000	4,342	0
11105	BC2 Complex Minus Gym Maintenance/ Operations	10,500	7,508	0
11106	BWST Maintenance - Wanderers Stadium	13,200	11,601	15,970
11107	MOU Westonia Progress Payment	26,000	28,263	26,000
11199	Depreciation - Public Halls	73,000	74,618	20,000
	Sub Total	242,440	236,514	167,760
	OPERATING REVENUE			
	Public Halls Civic Centres			
11110	Income Relating to Public Halls & Civic Centres	(500)	(220)	(500)
11111	Income Evolution MOU 33%	(17,000)	(17,289)	(17,000)
11112	Income Charges Stadium	(200)	0	(200)
11113	Income Government Grants	0	(12,750)	0
11114	Income Evolution MOU WPA 67%	(35,000)	(35,103)	(35,000)
	Sub Total	(52,700)	(65,362)	(52,700)
	OPERATING EXPENDITURE			
	Swimming Pool			
11200	Expenses Relating to Swimming Pools Other	0	0	0
11207	BWSP Maintenance Westonia Swimming Pool	18,150	8,074	14,000
11208	Chlorine Expenses	6,000	6,152	6,000
11209	Management Contract Charges	58,000	51,174	58,000
11210	Water Charges	5,000	4,203	9,500
11299	Depreciaton - Swimming Pool	15,000	14,411	15,000
	Sub Total	102,150	84,014	102,500
	OPERATING REVENUE			
	Swimming Pool			
11202	Swimming Pool Subsidy (Banked in Reserve)	0	(30,000)	(30,000)
11203	Govt Grants - Swimming Pool		0	
	Sub Total	0	(30,000)	(30,000)

SHIRE OF WESTONIA
Schedule 11 - RECREATION & CULTURE
ANNUAL BUDGET 2015/2016

GL #	DESCRIPTION	ANNUAL BUDGET 2015/2016	ESTIMATED ACTUAL 2014/2015	ADOPTED BUDGET 2014/2015
OPERATING EXPENDITURE				
Other Recreation & Sport				
11306	MPGD Maintenance - Parks, Reserves, Playgrounds	84,400	9,362	22,000
11307	MTEN	0	75	0
11307	MTEN	0	1,080	0
11307	MTEN	0	183	0
11307	MBOW	0	0	0
11308	Maintenance - Recreation Oval	36,965	40,677	28,000
11399	Depreciation - Other Rec & Sport	46,000	46,837	27,000
Sub Total		167,365	98,214	77,000
OPERATING REVENUE				
Other Recreation & Sport				
11301	Income Relating to Other Recreation & Sport	0	0	0
11302	Marquee Hire Charges	(1,000)	0	(1,500)
11310	Grant Funding			
Sub Total		(1,000)	0	(1,500)
OPERATING EXPENDITURE				
Television & Radio Rebroadcasting				
11401	Maintenance - Television and Rebroadcasting	1,000	275	3,000
11499	Depreciation - TV & Radio	2,000	2,272	2,000
Sub Total		3,000	2,547	5,000
OPERATING REVENUE				
Television & Radio Rebroadcasting				
11402	Income Relating to Television and Rebroadcasting	0	0	0
Sub Total		0	0	0
OPERATING EXPENDITURE				
Library				
11500	Expenses Relating to Libraries	0	(136)	0
11504	Library Salaries	8,000	7,491	10,000
11505	Library Expenses	3,500	2,143	3,500
Sub Total		11,500	9,497	13,500
OPERATING REVENUE				
Library				
11501	Income Relating to Libraries	(100)	(136)	(100)
11502	Fines & Penalties Charged	(100)	0	(100)
Sub Total		(200)	(136)	(200)
OPERATING EXPENDITURE				
Other Culture				
11600	Oral History Project	4,500	2,000	0
11605	Nature Reserve Management	1,000	0	1,000
11606	Maintenance Walgoolan Gazebo	1,000	0	2,000
Sub Total		6,500	2,000	3,000
OPERATING REVENUE				
Other Culture				
11601	Income Relating to Other Culture	0	(3,782)	0
11602	Income Charges History Books	(200)	(100)	(200)
Sub Total		(200)	(3,882)	(200)
TOTAL EXPENDITURE TO OPERATING STATEMENT		532,955	432,785	368,760

SHIRE OF WESTONIA
Schedule 11 - RECREATION & CULTURE
ANNUAL BUDGET 2015/2016

GL #	DESCRIPTION	ANNUAL BUDGET 2015/2016	ESTIMATED ACTUAL 2014/2015	ADOPTED BUDGET 2014/2015
	TOTAL INCOME TO OPERATING STATEMENT	(54,100)	(99,381)	(84,600)
	CAPITAL EXPENDITURE			
	Public Halls Civic Centres			
11102	Purchase Land & Buildings - Public Halls & Civic Centres	0	0	0
11103	Purchase Furniture & Equipment - Public Halls & Civic Centres	0	0	0
	Sub Total	0	0	0
	Swimming Pool			
11204	Purchase Land & Buildings - Swimming Pools	0	0	0
11205	Purchase Furniture & Equipment - Swimming Pools	0	0	0
11211	Chlorination Unit - CAPITAL	0	31,680	30,000
	Sub Total	0	31,680	30,000
	Other Recreation & Sport			
11303	Purchase Land & Buildings - Other Recreation & Sport	0	0	0
11305	Purchase Parks & Ovals - Other Recreation & Sport	0	0	0
11304	Purchase Furniture & Equip -	0	0	0
	Sub Total	0	0	0
	Television & Radio Rebroadcasting			
11403	Purchase Land & Buildings - Television and Rebroadcasting	0	0	0
11404	Purchase Furniture & Equipment - Television and Rebroadcasting	0	0	0
	Sub Total	0	0	0
	Library			
11503	Purchase Furniture & Equipment - Libraries	0	105	0
	Sub Total	0	105	0
	Other Culture			
11603	Purchase Furniture & Equipment - Other Culture	0	0	0
	Sub Total	0	0	0
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	0	31,785	30,000

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Schedule 11 - RECREATION & CULTURE

Account	Particulars	Amount	Totals
	Operating Expenditure		
	Public Halls & Civic Centres		
11104	Public Halls Mtce		
	Public Halls Mtce	2500	
	Public Halls Mtce	4500	
	Public Halls Mtce - Stove Connection	2000	
	Public Halls Utilities	3000	
	Warralakin	500	
	Warralakin	500	13000
	BC1 Complex Mtce	6,000	
	BC2 Gymnasium Mtce	7,000	
	Complex Utilities	1,000	
	Complex Cleaning	3,500	17,500
11106	Stadium Mtce		
	Stadium Mtce	6,000	
	Stadium Utilities	200	
	Stadium Cleaning	7,000	13,200
		R2R05	
11199	Depreciation		
	Building Depreciation	22,000	22,000
	Operating Revenue		
	Public Halls & Civic Centres		
11110	Public Hall Hire Fees		
	Complex & Hall Hire Charges	500	500
			66,200
11112	Stadium Charges		
	Stadium Charges	500	500
11111	Evolution MOU		
	Evolution MOU 33%	17,000	17,000
11114	Contribution Westonia Progress		
	Contribution Westonia Progress	35,000	35,000
	Operating Expenditure		52,500
	Swimming Pool		
	Swimming Pool Operational Costs		
11209	Contract Wages	58,000	
11208	Chemicals	6,000	
11207	Other	11,650	75,650
11210	Swimming Pool Utilities		
	Water	6,000	
	Power	5,000	
	Phone	500	11,500

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Schedule 11 - RECREATION & CULTURE

Account	Particulars	Amount	Totals
11299	<i>Depreciation</i> <i>Depreciation</i>	15,000	15,000

30/06/2015
Schedule 11 - RECREATION & CULTURE

Account	Particulars	Amount	Totals
Operating Revenue			
Swimming Pool			
11202	Government Grant		
	<i>Swimming Pool Grant - (State Revenue Department)</i>	-	-
	Admissions Charges - Daily		
	<i>Various</i>	15,000	15,000
11307	Mtce Playground, Tennis, Bowls		
	Maintenance - Playground, Tennis, Reserves	Wages 77378	
	Maintenance - Playground, Tennis, Reserves	Utilities 2500	
	Maintenance - Playground, Tennis, Reserves	Mtce 4,522	84400
11308	Oval Mtce		
	<i>Oval Mtce - Chemical, Fertiliser</i>	14,965	
	<i>Oval Utilities - Water</i>	20,000	
	<i>Oval Utilities - Power</i>	2,000	36,965
11399	Depreciation		
	<i>Depreciation</i>	31,000	31,000
Operating Revenue			
Other Sport and Recreation			
11302	Fees & Charges		
	<i>Marquee Hire</i>	1,000	1,000
Operating Expenditure			
Library			
Library Operating Costs			
11504	<i>Library Salaries</i>	8,000	
11505	<i>LMIS Licence Renewal & Maintenance</i>	1,500	
11505	<i>Freight Costs for delivery of books</i>	2,000	11,500
Operating Revenue			
Library			
11501	Reimbursements		

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Schedule 11 - RECREATION & CULTURE

Account	Particulars	Amount	Totals
	<i>Lost Books</i>	100	100
11502	<i>Fines & Penalties</i> <i>Fines & Penalties</i>	100	100
	Operating Expenditure Television & Radio		
11401	<i>Radio Equipment Mtce</i> <i>Radio Equipment Mtce</i>	3,000	3,000
11499	<i>Depreciation</i> <i>Depreciation</i>	2,000	2,000
	Operating Expenditure Other Culture		
	Oral History	4,500	4,500
11605	<i>Nature Reserve Mtce</i> <i>Nature Reserve Mtce</i>	1,000	1,000
11606	<i>Walgoolan Gazebo Mtce</i> <i>Walgoolan Gazebo Mtce</i>	2,000	2,000
	Operating Revenue Other Culture		
11602	<i>Sales</i> <i>Sale of History Books</i>	200	200

SHIRE OF WESTONIA
Schedule 12 - TRANSPORT
ANNUAL BUDGET 2015/2016

GL #		ANNUAL BUDGET 2015/2016	ESTIMATED ACTUAL 2014/2015	ADOPTED BUDGET 2014/2015
	CAPITAL EXPENDITURE			
	Streets, Roads, Bridges & Depot Mtce			
12101	Roads Construction Council	0	28,471	336,500
12101	C0014 Day Rd - CAPITAL	41,000	0	0
12101	C0007 Boodarockin Rd - CAPITAL	75,000	0	0
12101	C0008 Goldfields Rd -CAPITAL	37,000	0	0
12101	C0021 Warrachupin Nth Rd - CAPITAL	64,000	0	0
12103	MRWA Project Construction	0	428,946	410,600
12103	RRG85 Westonia/Carrabin Rd	363,000	0	0
12104	Roads to Recovery Construction	0	220,845	246,000
12104	R2R57 Quartz Street	62,000	0	0
12104	R2R89 Shreeve Road	349,000	0	0
12104	R2R21 Warrachupin Nth Rd	43,000	0	0
12104	R2RRS Corsini, Day, Lane, Crees, Townrow, Crews, Lindley	79,100	0	0
12105	R2R05 Warrachupin Rd Hotmix - CAPITAL	24,000	0	0
	R2R80 Della Bosca Road	26,000	0	0
		0	0	0
12105	Blackspot funding Construction	0	37,164	72,106
12105	BSP03 Carrabin Siding Road Stage 1	43,300	0	0
12105	BSP03 Carrabin Siding Road Stage 2	495,000	0	0
12106	Bridges Construction	0	0	0
12107	Drainage Construction	0	0	0
12108	Footpath Construction	72,875	0	0
12109	Purchase Land and Buildings	0	0	0
12110	Purchase Furniture & Equipment	0	0	0
	Sub Total	1,774,275	715,425	1,065,206
	OPERATING EXPENDITURE			
	Streets, Roads, Bridges & Depot Mtce			
12200	Expenses Relating to Streets, Roads, Bridges & Depot Maintenance	0		0
12202	Power - Street Lighting	6,000	5,977	6,000
12203	Maintenance - GRM	227,328	360,346	620,980
12204	Maintenance - Depot			20,800
12204	BDEP Maintenance Depot	7,020	10,848	0
12205	Maintenance - Footpaths	500	0	500
12206	Traffic Signs Maintenance	15,000	11,002	15,000
12207	Maintenance - DB	0	0	0
12208	Townsite Beautification	87,950	153,095	100,000
16105	Loan Interest Loan # 4	4,645	6,329	0
12219	RRG Expenses	13,500	18,854	21,000
12299	Depreciation - Street, Roads, Bridges	1,121,000	1,112,857	1,000,000
	Sub Total	1,482,943	1,679,308	1,784,280
	OPERATING REVENUE			
	Streets, Roads, Bridges & Depot Mtce			
12201	Income Relating to Streets, Roads, Bridges & Depot Maintenance	0	(1,016)	0
12209	Bikewest Grants - Dual Use Paths	0	(51,625)	0
12210	Crossover Contributions	0	0	0
12211	Grant - MRWA Project	0	0	0
12212	Grant - MRWA Direct	(107,100)	(98,500)	(98,500)
	Sub Total	(107,100)	(151,141)	(98,500)

SHIRE OF WESTONIA				
Schedule 12 - TRANSPORT				
ANNUAL BUDGET 2015/2016				
GL #		ANNUAL BUDGET 2015/2016	ESTIMATED ACTUAL 2014/2015	ADOPTED BUDGET 2014/2015
	OPERATING EXPENDITURE			
	Aerodrome			
12604	Airport Maintenance	846	0	0
12604	Airport Maintenance	1,114	0	2,500
12604	Airport Maintenance	540	0	0
	Sub Total	2,500	0	2,500
	OPERATING REVENUE			
	Aerodrome			
12601	Income Relating to Aerodromes	(100)	0	(500)
	Sub Total	(100)	0	(500)
	TOTAL EXPENDITURE TO OPERATING STATEMENT	1,485,443	1,679,308	1,786,780
	TOTAL INCOME TO OPERATING STATEMENT	(107,200)	0	(500)
	CAPITAL EXPENDITURE			
	Road Plant Purchases			
12605	Airport Building - CAPITAL	0	21,150	15,000
12220	<i>SSHEL</i> Depot Storage Shed			
		28,000	0	0
14213	Works Supervisor Vehicle - CAPITAL	53,200	35,025	37,000
12307	<i>04WT</i> Crew Cab Ute	37,200	0	0
12307	<i>WT06</i> Hilux - Grader Ute	24,900	0	0
12304	<i>MINI</i> Mini Excavator	48,000	0	0
12304	<i>ROCK</i> Rock Breaker	8,000	0	0
12304	<i>TELE</i> Telehandler	165,000	0	0
16113	Loan Principal Loan # 4	21,111	0	0
12308	Prime Movers - CAPITAL	0	215,400	255,000
12309	Drop Deck, Low Loader Trailer - CAPITAL	0	80,850	80,000
12310	Oval Mower - CAPITAL	0	5,818	7,500
	Sub Total	385,411	358,243	394,500
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	2,159,686	1,073,668	1,459,706
	CAPITAL REVENUE			
	Transport			
	Proceeds from Sale of Asset	0	0	0
12398	Works Supervisors Vehicle - CAPITAL	(31,500)	0	(27,000)
12398	Crew Cab Ute	(25,500)	0	0
12398	Grader Ute	(8,200)	0	(15,800)
12398	Mini Excavator	(16,000)	0	(50,000)
12398	Telehandler	(67,450)	0	(12,000)
12213	Grant - MRWA Specific	(242,000)	(990)	(273,734)
12214	Grant - Specific Bridges	0	0	0
12215	Grant - Roadwise	0	0	0
12216	Grant - Roads to Recovery	(583,100)	(1,634)	(246,000)
12217	Grant - MRWA Blackspot	0	0	0
12217	Grant - MRWA Blackspot 60% of claim	(198,000)	(592)	(48,071)
	Sub Total	(1,171,750)	(3,216)	(672,605)
	TOTAL CAPITAL INCOME STATEMENT	(1,171,750)	(154,357)	(771,105)

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Schedule 12 - TRANSPORT

Account	Particulars	Amount	Totals
	Operating Expenditure		
	Streets, Roads, Bridges & Depot Mtce		
12203	General Road Mtce		
	General Road Mtce	227000	227000
	Depot Mtce	5200	
	Depot Utilities	2800	8000
12205	Footpath Mtce		
	Footpath Mtce	500	500
	Charges	6000	6000
12208	Townsite Beautification		
	Various	87950	87950
12206	Traffic Signs & Equipment		
	Various Signs	15000	15000
16105	Interest on Loans		
	Loan 4	4,645	4,645
12219	RRG Expenses		
	Regional Road Group Expenses	1,000	
	Traffic Counter	6,500	
	Roman	6,000	13,500
12299	Depreciation		
	Infrastructure Depreciation	1,100,000	1,100,000
	Operating Revenue		
	Streets, Roads, Bridges & Depot Mtce		
12217	Blackspot Funding		
	Carrabin Sth/Bin Road Intersection-Stage 2	198,000	198,000
12212	Direct Grants		
	Main Road Direct Grant Funding	98,500	98,500
12213	Road Project Grants (RRG)		296,500
	Westonia/Carrabin Road	242,000	242,000
12216	Roads to Recovery Grant		
	Roads to Recovery Grant Funding Double Yr Funding	466,480	
	addition half year funding	116,620	583,100
	Footpath		
	Various Footpaths - Grant Funding received 14/15	51,000	0
			-
	Operating Expenditure		

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Schedule 12 - TRANSPORT

Capital Streets, Roads, Bridges

12104	R2R		
	<i>Della Bosca Road</i>	26,000	
	<i>Quartz Street</i>	62,000	
	<i>Shreeve Road</i>	349,000	
	<i>Warrachupin Rd -Hotmix</i>	24,000	
	<i>Warrachupin Nth Rd</i>	43,000	
	<i>Corsini, Day, Lane, Crees, Townrow, Crews, Lindley</i>	79,100	583,100
12103	RRG		
	<i>Westonia/Carrabin Rd</i>	363,000	363,000

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Schedule 12 - TRANSPORT

Council Funds			
	<i>Day Rd - CAPITAL</i>	41,000	
	<i>Boodarockin Rd - CAPITAL</i>	60,000	
	<i>Boodarockin Rd - CAPITAL</i>	15,000	
	<i>Goldfields Rd -CAPITAL</i>	37,000	
	<i>Warrachupin Nth Rd - CAPITAL</i>	64,000	217,000
Black Spot			
12105	<i>Carrabin Siding Road Stage 1</i>	43,300	
	<i>Carrabin Siding Road Stage 2</i>	495,000	538,300
12108	Footpath		
	<i>Various Footpaths - Grant Funding</i>	72,875	72,875
Operating Expenditure			
Aerodrome			
12604	<i>Westonia Airstrip Mtce</i>		
	<i>Mtce</i>	2,500	2,500
Operating Revenue			
Aerodrome			
12601	<i>Airport Landing Fees</i>		
	<i>Fees</i>	500	500

SHIRE OF WESTONIA
Schedule 13 - ECONOMIC SERVICES
ANNUAL BUDGET 2015/2016

GL #	DESCRIPTION	ANNUAL BUDGET 2015/2016	ESTIMATED ACTUAL 2014/2015	ADOPTED BUDGET 2014/2015
	OPERATING EXPENDITURE			
	Rural Services			
13100	ABC Costs- Rural Services	66,500	70,603	65,000
13119	Project TBA - Fox Shoot	45,000	20,989	0
13120	NRM Workcover	0	0	0
13121	NRM Superannuation	0	0	0
13123	NRM Contract	19,000	409	22,000
13124	Promotional Material	0	0	500
13125	Noxious Weed Control	500	0	500
13126	Wild Dog Contribution	6,500	6,500	6,500
	Sub Total	137,500	98,501	94,500
	OPERATING REVENUE			
	Rural Services			
13101	Income Relating to Rural Services	(20,545)	0	0
13104	NRM Contract Works Income	0	0	0
13105	Govt. Grant Funding	(10,000)	(47,661)	(10,000)
	Sub Total	(30,545)	(47,661)	(10,000)
	OPERATING EXPENDITURE			
	Tourism & Area Promotion			
13200	Expenses Relating to Tourism & Area Promotion	33,200	34,322	25,000
13210	Area Promotion	5,000	2,362	5,000
13211	SUBS- CW Visitor Centre	4,000	2,424	4,000
13212	SUBS- Newtravel	2,000	2,000	2,000
13213	Maintenance Caravan Park	0	0	15,000
13213	<i>MCVAN</i> Maintenance Caravan Park	7,466	10,037	0
13214	Information Bay- Carrabin	0	0	7,000
13214	<i>MIBC</i> Information Bay- Carrabin	1,500	11,130	0
13215	Old Club Hotel Museum -Maintenance	0	0	8,000
13215	<i>MOCHM</i> Old Club Hotel Museum -Maintenance	16,640	6,753	0
13299	Depreciation - Tourism & Area Promotion	8,000	7,542	1,200
	Sub Total	77,806	76,570	67,200
	OPERATING REVENUE			
	Tourism & Area Promotion			
13201	Income Relating to Tourism & Area Promotion	(12,065)		0
13202	Caravan Site Charges	(10,000)	(12,017)	(10,000)
13203	Tent Site Charges	(800)	(37)	(800)
13204	Souvenir Sales	(200)	(681)	(200)
13221	Income - Old Club Hotel Museum Entry	(3,000)	(3,132)	0
13226	Income - Museum Watch		(8,000)	
	Sub Total	(26,065)	(23,867)	(11,000)
	OPERATING EXPENDITURE			
	Building Control			
13300	Expenses Relating to Building Control	0		0
13301	Contract EH Services	5,000	1,041	10,000
	Sub Total	5,000	1,041	10,000

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Schedule 13 - ECONOMIC SERVICES
ANNUAL BUDGET 2015/2016

GL #	DESCRIPTION	ANNUAL BUDGET 2015/2016	ESTIMATED ACTUAL 2014/2015	ADOPTED BUDGET 2014/2015
	OPERATING REVENUE			
	Building Control			
13302	Income Relating to Building Control	0		0
13303	Building Permit Charges	(1,500)	(2,624)	(1,500)
13304	Demolition Charges	(100)		(100)
13305	Commission BRB	(300)	(592)	(300)
	Sub Total	(1,900)	(3,216)	(1,900)
	OPERATING EXPENDITURE			
	Plant Nursery			
13500	Expenses Relating to Plant Nursery	0	0	0
13502	Nursery Operating Costs	2,500	0	2,500
	Sub Total	2,500	0	2,500
	OPERATING REVENUE			
	Plant Nursery			
13503	Income Relating to Plant Nursery		0	
13504	Community Nursery Charges	(500)	0	(500)
13505	Tree Planter Hire	(500)	(250)	(500)
	Sub Total	(1,000)	(250)	(1,000)
	OPERATING EXPENDITURE			
	Other Economic Services			
13610	Maintenance - Westonia CRC			25,300
13610	<i>BWCRC</i> Maintenance - Westonia CRC	18,500	21,110	0
13616	Westonia CRC Contributions	2,500	2,273	2,500
13611	Water Supply Standpipes	25,000	36,250	35,000
13612	Drought Relief - Water Tanks	0	209	0
13613	Evolution Lease - Industrial Shed	0	0	0
13613	<i>BIDS</i> Evolution Lease - Industrial Shed		209	0
13614	St Lukes Church	3,000	0	3,000
13615	CO-OP Bus -Expense	0	0	0
16107	Loan Interest Loan # 6	3,196	3,646	0
13699	Depreciation - Other Economic Services	37,000	36,205	17,000
	Sub Total	89,196	99,901	82,800
	OPERATING REVENUE			
	Other Economic Services			
13601	Income Relating to Other Economic Services			
13602	Community Bus Hire Charges	(2,000)	(1,644)	(2,000)
13603	Evolution Lease - Industrial Shed	(25,000)	(16,089)	(25,000)
13604	Police Licensing Commissions	(4,500)	0	(4,500)
13607		(3,196)		
13618	Reimbursements General	0	(4,723)	
13605	Federal Education Grant	0	0	0
	Sub Total	(34,696)	(22,456)	(31,500)
	TOTAL EXPENDITURE TO OPERATING STATEMENT	312,002	276,013	257,000
	TOTAL INCOME TO OPERATING STATEMENT	(94,206)	(97,450)	(55,400)

SHIRE OF WESTONIA
Schedule 13 - ECONOMIC SERVICES
ANNUAL BUDGET 2015/2016

GL #	DESCRIPTION	ANNUAL BUDGET 2015/2016	ESTIMATED ACTUAL 2014/2015	ADOPTED BUDGET 2014/2015
CAPITAL EXPENDITURE				
Rural Services				
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
	Sub Total	0	0	0
Tourism & Area Promotion				
13219	Furniture & Equipment Town Entry Statement - CAPITAL	0	0	0
13220	Furniture & Equipment - Tourism Advertising Boards on GEH - CAPITAL		0	2,000
13216	Old Club Hotel Museum Project - CAPITAL	9,500	12,408	20,000
13217	Caravan Park - New Bays CAPITAL	250,000	0	0
13218	Caravan Park Dump Points - CAPITAL	0	0	0
16115	Loan Principal Loan # 6	7,644	0	0
13222	Museum Mine Tunnel - CAPITAL	0	0	0
13617	Westonia CRC Facade - CAPITAL	0	0	0
	Sub Total	267,144	12,408	22,000
Building Control				
13306	Purchase Furniture & Equipment - Building Control	0	0	0
	Sub Total	0	0	0
Plant Nursery				
13506	Purchase Furniture & Equipment - Plant Nursery		0	
	Sub Total	0	0	0
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	267,144	12,408	22,000
CAPITAL REVENUE				
Rural Services				
Tourism & Area Promotion				
13198	Profit on Sale of Asset	0	0	0
13608	SSL Principal Reimbursement	(7,644)		
13223	Museum Mine Tunnel - INCOME	0	0	0
	Land & Buildings - Community Shed (RDA Funding)	0		0
	Sub Total	(7,644)	0	0
	TOTAL CAPITAL INCOME TO STATEMENT	(7,644)	0	0

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Schedule 13 - ECONOMIC SERVICES

Account	Particulars	Amount	Totals
	Operating Expenditure		
	Rural Services		
	NRMO		
13123	Salaries		
	Salaries		
	<i>Natural Resource Manager</i>	19,000	19,000
	<i>9.2% Contribution Super</i>	-	-
		Super Sch	
13126	Wild Dog Contribution		
	<i>Eastern Wheatbelt Declared Species Group</i>	6,500	6,500
13125	Noxious Weeds		
	<i>Noxious Weed expenses</i>	500	500
13104	NRM Contract		
	<i>Contract Work</i>	-	-
13120	Workers Compensation		
	<i>Workers Compensation Insurance Premium</i>	-	-
	NRM - Projects and Activities		
13119	<i>Project Allocation</i>	10,000	
	<i>Project Allocation</i>		
	<i>Continue projects funded to 2014/15</i>	35,000	
		R2R05	
13502	<i>Nursery Operating Cost</i>	2,500	47,500
		-	
	Operating Revenue		
	Rural Services		
	Grants		
13105	<i>Funding Opportunities</i>	10,000	73,500
13505	Tree Planter Hire		
	<i>Charges</i>	1,000	1,000
	NRM Contract Work		
	<i>charges</i>	-	-

30/06/2015
Schedule 13 - ECONOMIC SERVICES

Account	Particulars	Amount	Totals
	Operating Expenditure Tourism & Area Promotion		1,000
13210	Area Promotion <i>Promotion and Advertising</i>	5,000	5,000
13211	Central Wheatbelt Visitor Centre <i>Subscription reduced from \$10,000</i>	4,000	4,000
13212	NEWTRAVEL <i>Subscription</i>	2,000	2,000
13213	Caravan Park Operating Costs <i>Caravan Park Mtce</i>	5,000	
	<i>Caravan Park Utilities</i>	630	
	<i>Caravan Park Cleaning</i>	2,000	7,630
13299	Depreciation <i>Depreciation</i>	7,000	7,000
	Operating Revenue Tourism & Area Promotion		
	Caravan Park Fees		
13202	<i>Caravan Site Fees</i>	10,000	
13203	<i>Tent Site Fees</i>	800	
13204	<i>Souvenir Sales</i>	200	11,000
	Operating Expenditure Building Control		
13301	Contract Building Services <i>Shire of Merredin Contract</i>	5,000	5,000
	Operating Revenue Building Control		
13303	Building Licence Fees <i>Building Licence Charges</i>	1,500	1,500
13305	BRB Commissions <i>\$5 Commissions BRB</i>	300	300
13304	Demolition Charges <i>Charges</i>	100	100

30/06/2015
Schedule 13 - ECONOMIC SERVICES

Account	Particulars	Amount	Totals
	Operating Expenditure		
	Other Economic Services		
13611	Water Supply - Standpipes		
	Charges	25000	25000
16107	Loan 6 Interest Community Bus		
	Interest	3196	3196
13614	St Lukes Church		
	Church & RV site Mtce	3000	3000
	Westonia CRC Operating Expenses		
13616	CRC Contribution	2500	
13610	CRC Building Mtce	3000	
13610	CRC Utilities	5500	
13610	CRC Cleaning	10000	21000
13699	<i>Depreciation</i>		
	<i>Depreciation</i>	20,000	20,000
	Operating Revenue		
	Other Economic Services		
	<i>Community Bus Hire</i>		
	<i>Charges</i>	3500	3500
1360?	<i>Interest on Loan Recoup</i>		
	<i>Westonia Community Bus</i>	3,196	3,196
	<i>Reimbursements</i>		
	<i>Reimbursements</i>	100	100
	<i>Vehicle Licensing</i>		
	<i>Commissions</i>	6,000	6,000

SHIRE OF WESTONIA
Schedule 14 - OTHER PROPERTY & SERVICES
ANNUAL BUDGET 2015/2016

GL #	DESCRIPTION	ANNUAL BUDGET 2015/2016	ESTIMATED ACTUAL 2014/2015	ADOPTED BUDGET 2014/2015
OPERATING EXPENDITURE				
Private Works				
14101	Curtin Uni House - Maintenance	0	0	0
14101 <i>MCUH</i>	<i>Curtin Uni House - Maintenance</i>	400	1,559	0
14102	Private Works			
14198	Private Works - Great Eastern Hwy	0	25,199	30,000
14102 <i>PW</i>	<i>Private Works</i>	30,000	28,868	0
	Sub Total	30,400	55,626	30,000
OPERATING REVENUE				
Private Works				
14100	Private Works Income	(35,000)	(79,123)	(35,000)
	Sub Total	(35,000)	(79,123)	(35,000)
OPERATING EXPENDITURE				
Public Works Overheads				
14200	Expenses Relating to Public Works Overheads	273,600	278,590	175,000
14202	Sick Leave Expense	10,000	10,195	10,000
14203	Annual & Long Service Leave Expense	70,000	74,421	50,000
14204	Protective Clothing - Outside Staff	3,500	3,204	3,500
14205	Conference Expenses- Engineering	2,000	1,618	2,000
14206	Medical Examination Costs	1,000	929	0
14208	Expendable Stores Expense	0	0	0
14209	Workers Compensation Payments	0	0	100
14211	Unallocated Wages	0	0	0
14214	Eng. & Technical Support	5,000	0	5,000
14215	Staff Training	15,000	16,400	44,544
14216	Insurance on Works	45,000	49,798	45,000
14217	Supervision Costs	15,000	14,218	15,000
14218	Service Pay	4,500	4,170	5,500
14218	Service Pay	0	1,901	0
14219	Superannuation Cost	50,000	48,988	42,000
14220	Allowances & Other Costs	16,000	28,652	16,000
14221	Fringe Benefits Tax - Works	10,000	12,929	10,000
16109	Loan Interest Allocated to Works	0	0	0
	Sub Total	520,600	546,014	423,644
14207	Public Works Overheads Allocated to Works	(516,500)	(473,069)	
	Sub Total	4,100	72,945	423,644
OPERATING REVENUE				
Public Works Overheads				
14201	Income Relating to Public Works Overheads	(4,000)	(4,800)	(4,000)
14222	Sale of Scrap	0	0	0
14210	Workers Compensation Reimbursements	(100)	0	(100)
	Sub Total	(4,100)	(4,800)	(4,100)

SHIRE OF WESTONIA
Schedule 14 - OTHER PROPERTY & SERVICES
ANNUAL BUDGET 2015/2016

GL #	DESCRIPTION	ANNUAL BUDGET 2015/2016	ESTIMATED ACTUAL 2014/2015	ADOPTED BUDGET 2014/2015
	OPERATING EXPENDITURE			
	Plant Operations			
14302	Insurance - Plant	22,000	24,459	24,000
14303	Fuel & Oils	155,000	154,254	140,000
14304	Tyres and Tubes	20,000	17,433	20,000
14305	Parts & Repairs	50,000	48,726	50,000
14306	Internal Repair Wages	24,965	24,400	25,000
14307	Licences - Plant	7,500	3,927	7,500
14308	Depreciation - Plant	140,000	130,582	170,000
14309	Plant Operation Costs Allocated to Works	(438,465)	(358,132)	(453,500)
14310	Blades & Tynes	10,000	1,190	10,000
14311	Consumable Items	7,000	7,172	6,000
14312	Expendable Tools	2,000	1,708	1,000
	Sub Total	0	55,720	0
	OPERATING EXPENDITURE			
	Stock on Hand			
14402	Purchase of Stock Materials	0	(28,985)	0
	Sub Total	0	(28,985)	0
	OPERATING REVENUE			
	Stock on Hand			
14404	Diesel Fuel Rebate	(8,262)	(22,775)	(10,000)
14406	Sale of Fuel and Scrap	(1,000)	(596)	(2,000)
14405	Sale of Stock	(1,000)	(1,000)	(1,000)
	Sub Total	(10,262)	(23,371)	(13,000)
	OPERATING EXPENDITURE			
	Administration			
14500	Expenses relating to Administration	451,500	463,878	427,626
14501	Administration Office Maintenance			
14501	<i>Administration Office Maintenance</i>	41,840	57,392	35,000
14502	Workers Compensation Premiums- Administration	22,800	21,063	21,000
14503	Office Equipment Maintenance - Admin	3,000	5,863	11,000
14504	Telecommunications - Admin	4,000	10,150	0
14505	Travel & Accommodation - Admin	3,000	2,027	3,000
14506	Legal Expenses Administration	1,000	838	0
14507	Training Expenses - Admin	4,000	2,240	0
14508	Printing & Stationery - Admin	10,000	8,310	0
14509	Fringe Benefits Tax - Admin	12,000	17,469	0
14510	Conference Expenses - Admin	4,000	1,637	0
14511	Staff Uniform - Admin	3,000	1,353	0
14517	Postage & Freight	1,500	738	0
14521	Accounting Assistance	81,000	99,086	0
14522	Advertising	2,000	4,144	2,000
14599	Depreciation - Admin	20,000	31,474	14,000
	Sub Total	664,640	727,661	513,626
14515	Administration Costs Allocated to Programs	(664,640)	(711,775)	(609,320)
14515	Administration Costs Allocated to Programs		25,326	(609,320)
	Sub Total	0	41,213	(95,694)

SHIRE OF WESTONIA
Schedule 14 - OTHER PROPERTY & SERVICES
ANNUAL BUDGET 2015/2016

GL #	DESCRIPTION	ANNUAL BUDGET 2015/2016	ESTIMATED ACTUAL 2014/2015	ADOPTED BUDGET 2014/2015
	OPERATING REVENUE			
	Administration			
14512	Income relating to Administration	0	(25,326)	(1,500)
	Sub Total	0	(25,326)	(1,500)
	OPERATING EXPENDITURE			
	Salaries & Wages			
14602	Gross Salaries & Wages	890,000	873,221	861,700
14603	Less Sal & Wages Aloc to Works	(890,000)	(873,221)	(861,700)
	Sub Total	0	0	0
	OPERATING EXPENDITURE			
	Unclassified			
14700	Expenses Relating to Unclassified		0	
	Sub Total	0	0	0
	OPERATING REVENUE			
	Unclassified			
14701	Income Relating to Unclassified	-	0	-
	Sub Total	0	0	0
	TOTAL EXPENDITURE TO OPERATING STATEMENT	34,500	196,518	357,950
	TOTAL INCOME TO OPERATING STATEMENT	(49,362)	(132,619)	(53,600)
	CAPITAL EXPENDITURE			
	Administration			
14513	Purchase Plant - Administration	0	0	0
14514	Purchase Furniture & Equipment Administration	0	18,444	13,000
14523	Administration Vehicle - CAPITAL	31,500	0	0
14520	CEO Vehicle - CAPITAL	74,000	72,907	74,000
	TOTAL TO CAPITAL STATEMENT	105,500	91,351	87,000
	CAPITAL REVENUE			
	Administration			
14298	Profit on Sale of Asset	0	0	(20,678)
14598	Profit on Sale of Asset - Admin	(74,000)	(813)	(65,500)
	TOTAL TO CAPITAL STATEMENT	(74,000)	(813)	(86,178)

30/06/2016
Schedule 14 - OTHER PROPERTY & SERVICES

Account	Particulars	Amount	Totals
	Operating Expenditure		
	Private Works		
14102	Private Works		
	<i>Expense Charges</i>	30,400	30,400
	Operating Revenue		
	<i>Income Charges</i>	35,000	35,000
	Operating Expenditure		
	Public Works Overheads		
14216	Insurance on Works	7,402	
	- Salary Continuance	1,028	
	- Marine Cargo	270	
	- Motor vehicle	23,700	
	- Workcare	12,600	45,000
14217	<i>Supervision Costs</i>	15,000	
	<i>Supervision Costs</i>		
14218	<i>Sevice Pay</i>	4,500	
14219	<i>Superannuation</i>		
	<i>9.50% SG + 5% Matching Superannuation Allocation</i>	50,000	
14220	<i>Allowances & Other Costs</i>	16,000	
14221	<i>FBT</i>	10,000	95,500
14202	Sick Leave		
	<i>Sick Leave</i>	10,000	10,000
			215,900
14203	Annual & Long Service Leave		
	<i>Annual & Long Service Leave</i>	70,000	70,000
14209	Workers Compensation		
	<i>Various</i>	100	100
14204	Protective Clothing		
	<i>6 employees various Protective Clothing</i>	3,500	3,500
14205	Travel & Conference Expenses		73,600
	<i>Supervisors Conference</i>	2,000	2,000
14214	Engineering & Technical Support		
	<i>Engineering & Technical Support</i>	5,000	5,000
14215	Staff Training		
	<i>Various</i>	15,000	15,000

30/06/2016
Schedule 14 - OTHER PROPERTY & SERVICES

Account	Particulars	Amount	Totals
	Operating Revenue		
	Public Works Overheads		
	<i>Income Relating to PWOH</i>		
	<i>Various</i>	100	100
	Operating Expense		
	Plant Operating Costs		
14308	<i>Depreciation</i>		
		140,000	140,000
14303	<i>Fuels and Oils</i>		
	<i>Fuels and Oils allocation for 2015/2016</i>	155,000	155,000
14311	<i>Consumable Items</i>		
	<i>Various</i>	7,000	7,000
14312	<i>Expendable Stores</i>		
	<i>Various</i>	2,000	2,000
14305	<i>Parts and Repairs</i>		
	<i>Various Parts and Repairs on Shire Plant</i>	50,000	50,000
14304	<i>Tyres & Batteries</i>		
	<i>Purchase of tyres for Shire Plant and Equipment</i>	20,000	20,000
14306	<i>Repair Wages</i>		
	<i>Employee Repairs Wages of Shire Plant</i>	25,000	25,000
14309	<i>Less Allocated to Works</i>		
	<i>Allocation of works allocation for 2012/2013</i>	(453,500)	(453,500)

30/06/2016

Schedule 14 - OTHER PROPERTY & SERVICES

Account	Particulars	Amount	Totals
	Operating Revenue		
	Plant		
	Sale of Fuel & Scrap		
14406	Sale of Fuel & Scrap	1,000	
14405	Sale of Stock	1,000	2,000
14404	Diesel Fuel Rebate		
	Diesel Fuel Rebate	10,000	10,000
	Operating Expenditure		
	Administration Overheads		
14505	Travelling and Accommodation		
	Accommodation costs for Staff at Seminars/Courses		
	Travelling costs for Staff at Seminars/Courses - sustenance	3,000	3,000
14500	Salaries - Municipal Fund		
	2012/2013 Administration Salaries & Wages		
	Inclusive of Annual, Sick & Long Service Leave	390,000	
14500	Superannuation - Occupational		
	9.5% Superannuation	52,500	
14500	Admin Allocation		
	Admin Allocation		442,500
14511	Uniforms		
	Administration Uniform Allowance		
	5 Administration Staff @ \$400 per person	3,000	3,000
14521	IT & Accounting Assistance		
	IT Vision (Synergy Soft) Year 1 of 3 year payment	48,300	
	Risk Management Audit Reg 17	9,000	
	IT Assistance (2V.NET)	6,700	
	Accounting Assistance	17,000	81,000
14510	Conference & Training Expenses		
	Administration Staff Training		
	W.A. Local Government Managers Association Conference		
	CEO attendance, registration, subject to confirmation	1,500	
	WALGMA Accommodation (CEO @ \$250 per night x 3 nights)	750	
	Includes breakfast and partners		
	Other Conferences	1,250	
	WALGMA Conference expenses - daily expenses	500	
	WA Local Govt Association Conference - CEO Accommodation		4,000

30/06/2016
Schedule 14 - OTHER PROPERTY & SERVICES

Account	Particulars	Amount	Totals
Operating Expenditure			
Governance - Administration			
14508	Printing and Stationery		
	<i>Letterheads – restocking</i>		
	<i>DL Envelopes – restocking</i>		
	<i>Window Faced Envelopes</i>		
	<i>General Stationery requirements - Annual Order</i>		
	<i>Stationery Requirements - Additional requirements</i>		
	<i>Minute Book Binding</i>		
	<i>Toner Cartridges & Printer Ink Supplies Included in printing costs</i>		
	<i>Local Government Directories</i>		
	<i>Staff Name Badges</i>	10,000	10,000
14503	Office Equipment Mtce		
	<i>New Computers</i>	3,000	
	<i>Sundry allowance for other maintenance costs</i>	8,000	11,000
14501	Administration Office Mtce		
	<i>Building Mtce</i>	15,000	
	<i>Office Cleaning</i>	7,500	
	<i>Office Utilities</i>	12,500	35,000
14522	Advertising		
	<i>General Public Notices</i>		
	<i>Staff Advertising Notices - estimate only</i>	2,000	2,000
14502	Insurance		
	<i>Salary Continuance</i>	2,058	
	<i>Workers Compensation (38% Admin)</i>	7,692	
	<i>Fidelity Guarantee</i>	556	
	<i>Personal Accident & Travel</i>	1,285	
	<i>Fidelity Guarantee</i>	809	
	<i>LGIS Liability</i>	9,800	22,200
14517	Postage & Freight		
	<i>General Postage for financial year</i>		
	<i>General Freight for stationery orders</i>	2,500	2,500
14599	Depreciation		
	<i>Depreciation</i>	14,000	14,000
Operating Expenditure			
Salaries and Wages			
14603	Less Allocated to Works		
	<i>As per Salaries and Wages Schedule</i>	890,000	890,000
14602	Gross Salaries and Wages		
	<i>As per Salaries and Wages Schedule</i>	(890,000)	(890,000)
Operating Income			
Unclassified			

30/06/2016

Schedule 14 - OTHER PROPERTY & SERVICES

Account	Particulars	Amount	Totals
14701	<i>Reimbursements</i> <i>Reimbursements</i>	100	100

30/06/2016
Plant & Equipment Report
Budgeted 15/16

<i>Description</i>	<i>Sch No</i>	ACTUAL 14/15			BUDGET 15/16		
		<i>Purchase Actual</i>	<i>Trade Value</i>	<i>Actual Net Total</i>	<i>Purchase Budget</i>	<i>Trade Value</i>	<i>Budget Net Total</i>
Plant and Equipment							
Chief Executive Officer							
Toyota LandCruiser - 0WT	4				74,000	61,000	13,000
					74,000	61,000	13,000
Toyota Aurion - 02WT	4				31,500	13,000	18,500
					31,500	13,000	18,500
Plant & Equipment Total - Sch 4					105,500	74,000	31,500
Holden Colarado - WT111	12				53,200	31,500	21,700
					53,200	31,500	21,700
Depot Vehicles - (Utilities)							
Ford Courier - WT06 (Grader)	12				24,900	8,200	16,700
Note: Trading Gardeners Ute WT35 and moving graders ute to gardeners ute	12 12						
					24,900	8,200	16,700
Depot Vehicles - (Machinery)							
Mini Excavator	12				48,000	16,000	32,000
Rock Breaker	12				8,000	-	8,000
Telehandler	12				165,000	67,450	97,550
					221,000	83,450	137,550
Plant & Equipment Total - Sch 12					299,100	123,150	175,950
Natural Resource Management Officer							
Toyota Hilux Dual Cab - 04WT	13			-	37,200	25,500	11,700
					37,200	25,500	11,700
					-		
Plant & Equipment Total - Sch 13					37,200	25,500	11,700
Total - Plant and Equipment		-	-	-	441,800	222,650	219,150

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2015

20. DISPOSALS OF ASSETS - 2015/16 FINANCIAL YEAR

The following assets were disposed of during the year.

By Program	Net Book Value	Sale Price	Profit (Loss)
	Budget \$	Budget \$	Budget \$
Other Properties & Services			
Toyota Landcruiser - 0WT	69,080	61,000	(8,080)
Toyota Aurion - 02WT	35,457	13,000	(22,457)
Transport			
Holden Colarado - WT 111	32,951	31,500	(1,451)
Ford Courier - WT06	13,806	8,200	(5,606)
Mini Excavator	23,373	16,000	(7,373)
Telehandler	50,630	67,450	16,820
Economic Services			
Toyota Hilux Dual Cab -04WT	33,785	25,500	(8,285)
	259,082	222,650	(36,432)

By Class	Net Book Value	Sale Price	Profit (Loss)
	Budget \$	Budget \$	Budget \$
Plant and Equipment	259,082	222,650	(36,432)
	259,082	222,650	(36,432)

Summary

Profit on Asset Disposals
Loss on Asset Disposals

2015/16
BUDGET
\$
16,820
(53,252)
<u>(36,432)</u>

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		\$66.00
Document / Building Plan Search Fee		\$73.00
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 - 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*		\$160.00
Domestic Refuse Charge 240lt - (Additional Pick Up) per annum*		\$160.00
Domestic/Commercial Refuse Charge 240lt - (Recycling) per	\$160.00	
Domestic/Commercial Refuse Charge 240lt - (Additional Recycling)	\$160.00	
Commercial Refuse Charge 240lt - per annum*		\$160.00
Commercial Refuse Charge 240lt - (Additional Pick Up) per annum*		\$160.00
LANDFILL SITE		
Tyres - NOT ACCEPTED	NOT ACCEPTED	NOT ACCEPTED
Asbestos - NOT ACCEPTED	NOT ACCEPTED	NOT ACCEPTED
CEMETERY BURIAL CHARGES		
For Each Internment:		
Burial Fee		\$550.00
Additional Fee Sat/Sun		\$55.00
Niche Wall: Internment		
Single (no Reservation fee paid)		\$275.00
Plaque Single	Cost + 15% + \$75.00	
MISCELLANEOUS CHARGES		
For sinking a grave beyond 2.15m for each additional 300mm	\$52.00	\$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)		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		15.00
Industrial Crews-per person / night		15.00
Caravan Site (powered) / week		80.00
Tent Site (unpowered) / night		10.00
Tent Site (unpowered) / week		60.00
Caravans left unattended /day		15.00
Caravans left unattended /week		80.00
Overflow area (powered) / night		10.00
Overflow area (unpowered) / night		5.00

PLANT INCLUSIVE OF LABOUR - per hour charge (max. 8 hrs per day)

Graders <i>per hr</i>		150.00	
Loader <i>per hr</i>		145.00	
Telehandler <i>per hr</i>		125.00	
Semi Sidetipper/Water Tanker <i>per hr</i>		135.00	
Road Train Sidetipper <i>per hr</i>		170.00	
Multi-tyre Roller <i>per hr</i>		120.00	
Tractor <i>per hr</i>		100.00	
Mini Excavator <i>per hr</i>		110.00	
Utilities <i>per hr</i>		55.00	
Light Truck <i>per hr</i>		66.00	
New Tree Planter <i>per day</i>		110.00	
Old Tree Planter <i>per day</i>		55.00	
Small Equipment <i>per day</i>		33.00	
Low Loader <i>per day</i>		245.00	
Low Loader Dry per day	\$180 + .10 per km other		
Low Loader Dry per day (Perth)	\$220		
Community Bus Hire		.88/km plus fuel	
Rabbit Baiter (no labour)		20.00	
Supervision		110.00	
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 Delivered			\$40.00
Gravel / Yellow sand per cubic metre in ground			\$10.00
Gravel / Yellow sand per cubic metre - loaded by Shire			\$19.00
Mulch		Market Rates + 10%	
Aggregate		Market Rates + 10%	

* Denotes no GST applicable on these Fees & Charges