

Annual Budget

For the year ending 30 June 2017

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SHIRE OF
WESTONIA
A vibrant community lifestyle



2016-2017 Information Sheet

2016-2017 Budget Overview

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

The 2016-2017 budget has been based on an annual expenditure of \$4,788,855. This includes amounts received in the form of rates from the owners of properties with the Shire of Westonia.

Key Projects

This year the Shire of Westonia has a budget capital expenditure of \$3,153,141. Key infrastructure development include:

| | | |
|--------------------------------------|---|----------------|
| Education | | |
| \$5,000 | Ablution Completion Westonia Primary School | |
| Housing | | |
| \$16,500 | Solar Panel System (Aged Units –Pyrite Street) Split System Air Conditioners (Aged Units) | |
| \$54,030 | Principal Loan #5 | |
| \$54,400 | CEACA Stage 1 Land Assembly 2 blocks CEACA Stage 2 2xILU Aged Units | |
| Transport | | |
| \$1,677,746 | Roads to Recovery \$538,796 Regional Road Group \$362,830 Black Spot \$606,120 Council \$170,000 | |
| \$5,000 | Diorite Street – Footpaths | |
| \$3,000 | Depot Storage shelter with Shelving | |
| \$827,000 | Works Supervisor Vehicle | Prado |
| | Ride on Mower | |
| | Tandem Axle Trailer | General |
| | 4.5 tonne Plant Trailer | Mini Excavator |
| | Mitsubishi Canter | |
| | Loader | Cat938 |
| | Grader | JD770D |
| \$22,696 | Principal Loan #4 | |
| Economic Services | | |
| \$15,000 | Blinds & Screen Campers Kitchen | |
| \$8,123 | Principal Loan #6 | |
| Other Property & Services | | |
| \$72,000 | CEO Vehicle | Land Cruiser |

Your Council

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

Elections

Local Government elections are held every two years with the next election due in October 2017.

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

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

Councillor Contact Information



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Deputy Shire President
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**Note: Year in brackets denotes expiry of election term*

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

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

Council Meetings

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

Visit www.westonia.wa.gov.au or call (08) 90467063 for the 2017 Ordinary Meetings of Council dates, which will be available after December 2016.

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



| Council Meeting Dates | |
|-----------------------|----------------|
| 21 | July 2016 |
| 18 | August 2016 |
| 15 | September 2016 |
| 20 | October 2016 |
| 17 | November 2016 |
| 15 | December 2016 |
| 16 | February 2017* |
| 16 | March 2017* |
| 20 | April 2017* |
| 18 | May 2017* |
| 15 | June 2017* |

* date to be confirmed

SHIRE OF WESTONIA
BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

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SHIRE OF WESTONIA
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2017

| | NOTE | 2016/17 Budget \$ | 2015/16 Actual \$ | 2015/16 Budget \$ |
|---|------|---------------------------|---------------------------|-------------------------|
| Revenue | | | | |
| Rates | 8 | 855,050 | 810,379 | 815,162 |
| Operating grants, subsidies and contributions | | 1,398,609 | 784,447 | 812,146 |
| Fees and charges | 14 | 292,080 | 436,918 | 312,000 |
| Service charges | 11 | 0 | 0 | 0 |
| Interest earnings | 2(a) | 34,750 | 40,064 | 29,750 |
| Other revenue | 2(a) | 33,167 | 51,441 | 65,518 |
| | | <u>2,613,656</u> | <u>2,123,249</u> | <u>2,034,576</u> |
| Expenses | | | | |
| Employee costs | | (680,450) | (702,522) | (589,762) |
| Materials and contracts | | (639,181) | (831,440) | (638,702) |
| Utility charges | | (145,990) | (135,334) | (136,050) |
| Depreciation on non-current assets | 2(a) | (2,998,140) | (3,102,185) | (1,549,660) |
| Interest expenses | 2(a) | (19,993) | (29,656) | (25,321) |
| Insurance expenses | | (102,028) | (114,671) | (101,200) |
| Other expenditure | | (50,873) | (55,011) | (50,000) |
| | | <u>(4,636,655)</u> | <u>(4,970,819)</u> | <u>(3,090,695)</u> |
| | | (2,022,999) | (2,847,570) | (1,056,119) |
| Non-operating grants, subsidies and contributions | | 1,057,083 | 1,016,736 | 1,145,100 |
| Profit on asset disposals | 6 | 0 | 23,056 | 16,820 |
| Loss on asset disposals | 6 | (152,200) | 0 | (53,252) |
| Loss on revaluation of non current assets | | <u>0</u> | <u>0</u> | <u>0</u> |
| NET RESULT | | (1,118,116) | (1,807,778) | 52,549 |
| Other comprehensive income | | | | |
| Changes on revaluation of non-current assets | | <u>0</u> | <u>0</u> | <u>0</u> |
| Total other comprehensive income | | <u>0</u> | <u>0</u> | <u>0</u> |
| TOTAL COMPREHENSIVE INCOME | | <u>(1,118,116)</u> | <u>(1,807,778)</u> | <u>52,549</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 are impacted upon by external forces and 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 30 JUNE 2017

| | NOTE | 2016/17 Budget | 2015/16 Actual | 2015/16 Budget |
|--|------|--------------------|--------------------|--------------------|
| | | \$ | \$ | \$ |
| Revenue (Refer Notes 1,2,8,10 to 14) | | | | |
| Governance | | 2,150 | 1,623 | 2,150 |
| General purpose funding | | 2,099,050 | 1,437,357 | 1,463,508 |
| Law, order, public safety | | 38,450 | 40,586 | 38,850 |
| Health | | 2,000 | 3,490 | 1,500 |
| Education and welfare | | 0 | 0 | 100 |
| Housing | | 192,980 | 163,135 | 213,700 |
| Community amenities | | 9,900 | 8,644 | 9,900 |
| Recreation and culture | | 41,800 | 61,120 | 54,100 |
| Transport | | 115,109 | 107,235 | 107,200 |
| Economic services | | 50,117 | 68,454 | 84,206 |
| Other property and services | | 62,100 | 231,607 | 59,362 |
| | | <u>2,613,656</u> | <u>2,123,251</u> | <u>2,034,576</u> |
| Expenses Excluding Finance Costs Refer Notes 1, 2 & 15) | | | | |
| Governance | | (316,113) | (320,139) | (314,140) |
| General purpose funding | | (43,000) | (42,089) | (42,600) |
| Law, order, public safety | | (49,610) | (80,828) | (49,670) |
| Health | | (27,440) | (25,403) | (27,290) |
| Education and welfare | | (37,943) | (27,099) | (27,400) |
| Housing | | (165,946) | (121,761) | (152,300) |
| Community amenities | | (105,912) | (75,278) | (94,415) |
| Recreation and culture | | (575,286) | (541,682) | (532,955) |
| Transport | | (2,957,213) | (3,278,665) | (1,480,798) |
| Economic services | | (302,949) | (302,352) | (309,306) |
| Other property and services | | (35,250) | (125,868) | (34,500) |
| | | <u>(4,616,662)</u> | <u>(4,941,164)</u> | <u>(3,065,374)</u> |
| Finance Costs (Refer Notes 2 & 9) | | | | |
| Housing | | (14,216) | (17,480) | (17,480) |
| Transport | | (3,060) | (4,645) | (4,645) |
| Economic services | | (2,717) | (7,531) | (3,196) |
| | | <u>(19,993)</u> | <u>(29,656)</u> | <u>(25,321)</u> |
| Non-operating Grants, Subsidies and Contributions | | | | |
| Housing | | 0 | 111,304 | 112,000 |
| Transport | | 1,047,083 | 905,432 | 1,023,100 |
| Economic services | | 10,000 | 0 | 10,000 |
| | | <u>1,057,083</u> | <u>1,016,736</u> | <u>1,145,100</u> |

SHIRE OF WESTONIA
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2017

| | NOTE | 2016/17 Budget \$ | 2015/16 Actual \$ | 2015/16 Budget \$ |
|--|------|---------------------------|---------------------------|-------------------------|
| Profit/(Loss) On | | | | |
| Disposal Of Assets (Refer Note 6) | | | | |
| Housing | | 0 | 2,296 | 0 |
| Transport | | (143,200) | 20,759 | 2,390 |
| Economic services | | 0 | 0 | (8,285) |
| Other property and services | | (9,000) | 0 | (30,537) |
| | | <u>(152,200)</u> | <u>23,055</u> | <u>(36,432)</u> |
| NET RESULT | | (1,118,116) | (1,807,778) | 52,549 |
| 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>(1,118,116)</u> | <u>(1,807,778)</u> | <u>52,549</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 are impacted upon by external forces and 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 30 JUNE 2017**

| | NOTE | 2016/17 Budget \$ | 2015/16 Actual \$ | 2015/16 Budget \$ |
|--|------|-------------------------|-------------------------|-------------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Receipts | | | | |
| Rates | | 855,050 | 807,062 | 815,162 |
| Operating grants, subsidies and contributions | | 1,398,609 | 785,907 | 812,146 |
| Fees and charges | | 292,080 | 436,918 | 312,000 |
| Interest earnings | | 34,750 | 40,064 | 29,750 |
| Goods and services tax | | 58,977 | 303,688 | 150,000 |
| Other revenue | | 33,167 | 51,441 | 65,518 |
| | | <u>2,672,633</u> | <u>2,425,080</u> | <u>2,184,576</u> |
| Payments | | | | |
| Employee costs | | (680,450) | (690,365) | (622,372) |
| Materials and contracts | | (639,181) | (676,158) | (510,108) |
| Utility charges | | (145,990) | (135,334) | (136,050) |
| Interest expenses | | (19,993) | (29,656) | (25,321) |
| Insurance expenses | | (102,028) | (114,671) | (101,200) |
| Goods and services tax | | (117,954) | (304,395) | (150,000) |
| Other expenditure | | (50,873) | (55,011) | (50,000) |
| | | <u>(1,756,469)</u> | <u>(2,005,590)</u> | <u>(1,595,051)</u> |
| Net cash provided by (used in) operating activities | 3(b) | <u>916,164</u> | <u>419,490</u> | <u>589,525</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Payments for purchase of property, plant & equipment | 5 | (996,470) | (1,124,497) | (706,300) |
| Payments for construction of infrastructure | 5 | (1,697,746) | (1,321,932) | (2,024,275) |
| Non-operating grants, subsidies and contributions used for the development of assets | | 1,057,083 | 1,016,736 | 1,145,100 |
| Proceeds from sale of plant & equipment | 6 | 361,900 | 333,632 | 222,650 |
| Net cash provided by (used in) investing activities | | <u>(1,275,233)</u> | <u>(1,096,060)</u> | <u>(1,362,825)</u> |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | |
| Repayment of debentures | 7 | (84,849) | (75,185) | (79,520) |
| Advances to community groups | | 0 | 0 | 0 |
| Proceeds from self supporting loans | | 8,123 | 7,531 | 7,644 |
| Proceeds from new debentures | 7 | 0 | 0 | 0 |
| Net cash provided by (used in) financing activities | | <u>(76,726)</u> | <u>(67,654)</u> | <u>(71,876)</u> |
| Net increase (decrease) in cash held | | (435,795) | (744,224) | (845,176) |
| Cash at beginning of year | | <u>1,116,918</u> | <u>1,861,142</u> | <u>1,785,594</u> |
| Cash and cash equivalents at the end of the year | 3(a) | <u>681,123</u> | <u>1,116,918</u> | <u>940,418</u> |

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

**SHIRE OF WESTONIA
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2017**

| | NOTE | 2016/17 Budget \$ | 2015/16 Actual \$ | 2015/16 Budget \$ |
|--|------|-------------------------|-------------------------|-------------------------|
| Net current assets at start of financial year - surplus/(deficit) | 4 | 83,848 | 1,011,101 | 1,024,770 |
| Revenue from operating activities (excluding rates and non-operating grants, subsidies and contributions) | 1,2 | | | |
| Governance | | 2,150 | 1,623 | 2,150 |
| General purpose funding | | 1,248,850 | 631,633 | 648,346 |
| Law, order, public safety | | 38,450 | 40,586 | 38,850 |
| Health | | 2,000 | 3,490 | 1,500 |
| Education and welfare | | 0 | 0 | 100 |
| Housing | | 192,980 | 165,431 | 213,700 |
| Community amenities | | 9,900 | 8,644 | 9,900 |
| Recreation and culture | | 41,800 | 61,120 | 54,100 |
| Transport | | 115,109 | 127,994 | 124,020 |
| Economic services | | 50,117 | 68,454 | 84,206 |
| Other property and services | | 62,100 | 231,607 | 59,362 |
| | | <u>1,763,456</u> | <u>1,340,582</u> | <u>1,236,234</u> |
| Expenditure from operating activities | 1,2 | | | |
| Governance | | (316,113) | (320,139) | (314,140) |
| General purpose funding | | (43,000) | (42,089) | (42,600) |
| Law, order, public safety | | (49,610) | (80,828) | (49,670) |
| Health | | (27,440) | (25,403) | (27,290) |
| Education and welfare | | (37,943) | (27,099) | (27,400) |
| Housing | | (180,162) | (139,241) | (169,780) |
| Community amenities | | (105,912) | (75,278) | (94,415) |
| Recreation and culture | | (575,286) | (541,682) | (532,955) |
| Transport | | (3,093,873) | (3,283,310) | (1,499,873) |
| Economic services | | (305,666) | (309,883) | (320,787) |
| Other property and services | | (53,850) | (125,868) | (65,037) |
| | | <u>(4,788,855)</u> | <u>(4,970,820)</u> | <u>(3,143,947)</u> |
| Operating activities excluded from budget | | | | |
| (Profit)/Loss on asset disposals | 6 | 152,200 | (23,056) | 36,432 |
| Loss on revaluation of non current assets | | 0 | 0 | 0 |
| Depreciation on assets | 2(a) | 2,998,140 | 3,102,185 | 1,549,660 |
| Movement in employee benefit provisions (non-current) | | 0 | 0 | 0 |
| Amount attributable to operating activities | | <u>208,789</u> | <u>459,992</u> | <u>703,149</u> |
| INVESTING ACTIVITIES | | | | |
| Non-operating grants, subsidies and contributions | | 1,057,083 | 1,016,736 | 1,145,100 |
| Purchase property, plant and equipment | 5 | (989,900) | (1,097,586) | (706,300) |
| Purchase and construction of infrastructure | 5 | (1,697,746) | (1,321,932) | (2,024,275) |
| Proceeds from disposal of assets | 6 | 361,900 | 333,632 | 222,650 |
| Amount attributable to investing activities | | <u>(1,268,663)</u> | <u>(1,069,149)</u> | <u>(1,362,825)</u> |
| FINANCING ACTIVITIES | | | | |
| Repayment of debentures | 7 | (84,849) | (75,185) | (79,520) |
| Proceeds from new debentures | 7 | 0 | 0 | 0 |
| Proceeds from self supporting loans | | 8,123 | 7,531 | 7,644 |
| Transfers to cash backed reserves (restricted assets) | 9 | (48,000) | (55,323) | (83,610) |
| Transfers from cash backed reserves (restricted assets) | 9 | 334,400 | 10,258 | 0 |
| Amount attributable to financing activities | | <u>209,674</u> | <u>(112,719)</u> | <u>(155,486)</u> |
| Budgeted deficiency before general rates | | <u>(850,200)</u> | <u>(721,876)</u> | <u>(815,162)</u> |
| Estimated amount to be raised from general rates | 8 | <u>850,200</u> | <u>805,724</u> | <u>815,162</u> |
| Net current assets at end of financial year - surplus/(deficit) | 4 | <u>0</u> | <u>83,848</u> | <u>0</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 30 JUNE 2017

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 Shire 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) 2015/16 Actual Balances

Balances shown in this budget as 2015/16 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 Shire 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 Shire contributes to a number of superannuation funds on behalf of employees.

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

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

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 4 - 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.

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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.

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 Shire 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.

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.

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 Shire

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

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.

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.

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 Shire uses a mix of both independent and management valuations using the following as a guide:

Fair Value is the price that the Shire 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 30 JUNE 2017

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 Shire 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 Shire 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 30 JUNE 2017

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 Shire 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.

The mandatory measurement framework imposed by the *Local Government (Financial Management) Regulations* requires, as a minimum, all assets to be revalued at least every 3 years. Relevant disclosures, in accordance with the requirements of Australian Accounting Standards have been made in the budget as necessary.

(l) Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the Shire becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Shire 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 30 JUNE 2017

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 Shire 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 30 JUNE 2017

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 Shire 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 Shire 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 30 JUNE 2017

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 2017.

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

(o) Employee Benefits

Short-Term Employee Benefits

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

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

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

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

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 Shire 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.

(r) Leases

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire, are classified as finance leases.

Finance leases are capitalised recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

(s) Interests in Joint Arrangements

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method. Refer to note 1(o) for a description of the equity method of accounting.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire's interests in the assets, liabilities, revenue and expenses of joint operations are included in the respective line items of the financial statements. Information about the joint ventures is set out in Note 19.

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

(u) Comparative Figures

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

(v) 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 30 JUNE 2017

| 2. REVENUES AND EXPENSES | 2016/17 Budget \$ | 2015/16 Actual \$ | 2015/16 Budget \$ |
|---|----------------------------------|----------------------------------|----------------------------------|
| (a) Net Result | | | |
| The net result includes: | | | |
| (i) Charging as an expense: | | | |
| Auditors remuneration | | | |
| Audit services | 23,000 | 31,559 | 22,000 |
| Other services | | | |
| Depreciation By Program | | | |
| Governance | 40 | 0 | 40 |
| General purpose funding | 0 | 0 | 0 |
| Law, order, public safety | 4,000 | 4,310 | 3,000 |
| Health | 1,600 | 1,600 | 120 |
| Education and welfare | 2,500 | 1,790 | 0 |
| Housing | 70,000 | 55,830 | 81,000 |
| Community amenities | 20,000 | 18,080 | 18,000 |
| Recreation and culture | 149,000 | 150,089 | 136,000 |
| Transport | 2,527,000 | 2,660,627 | 1,121,000 |
| Economic services | 51,000 | 52,439 | 45,500 |
| Other property and services | 173,000 | 157,420 | 145,000 |
| | <u>2,998,140</u> | <u>3,102,185</u> | <u>1,549,660</u> |
| Depreciation By Asset Class | | | |
| Land and buildings | 283,640 | 264,174 | 257,660 |
| Furniture and equipment | 49,500 | 50,001 | 36,000 |
| Plant and equipment | 141,500 | 131,605 | 142,000 |
| Roads | 2,500,000 | 2,634,331 | 1,100,000 |
| Footpaths | 8,000 | 7,396 | 2,000 |
| Drainage | 15,500 | 14,678 | 12,000 |
| | <u>2,998,140</u> | <u>3,102,185</u> | <u>1,549,660</u> |
| Interest Expenses (Finance Costs) | | | |
| - Debentures (<i>refer note 7(a)</i>) | 19,993 | 29,656 | 25,321 |
| | <u>19,993</u> | <u>29,656</u> | <u>25,321</u> |
| (ii) Crediting as revenues: | | | |
| Interest Earnings | | | |
| Investments | | | |
| - Reserve funds | 23,500 | 23,323 | 20,000 |
| - Other funds | 7,600 | 6,980 | 6,100 |
| Other interest revenue (<i>refer note 12</i>) | 3,650 | 9,761 | 3,650 |
| | <u>34,750</u> | <u>40,064</u> | <u>29,750</u> |
| (iii) Other Revenue | | | |
| Reimbursements and recoveries | 25,650 | 42,831 | 23,458 |
| Other | 7,517 | 8,610 | 42,060 |
| | <u>33,167</u> | <u>51,441</u> | <u>65,518</u> |

**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

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, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

COMMUNITY VISION

Westonia..... a vibrant community lifestyle

Our Shire is progressive, having witnessed a 16% increase in population from 2003 – 2011, the further development of agriculture and mining across the Shire and making our mark as a unique and visually attractive town site.

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 30 JUNE 2017

HOUSING

Objective:

To help ensure adequate staff, community and aged housing.

Activities:

Provision and maintenance of staff, community and aged housing.

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

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 30 JUNE 2017

3. 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:

| | 2016/17 Budget \$ | 2015/16 Actual \$ | 2015/16 Budget \$ |
|---------------------|----------------------------------|----------------------------------|----------------------------------|
| Cash - unrestricted | 65,650 | 215,045 | 0 |
| Cash - restricted | <u>615,473</u> | <u>901,873</u> | <u>940,418</u> |
| | <u><u>681,123</u></u> | <u><u>1,116,918</u></u> | <u><u>940,418</u></u> |

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

| | | | |
|--------------------------------------|-----------------------|-----------------------|-----------------------|
| Long Service Leave | 120,183 | 117,683 | 118,079 |
| Plant Replacement | 7,481 | 284,481 | 282,977 |
| Building | 268,612 | 262,612 | 262,685 |
| Communication/Information Technology | 26,347 | 25,847 | 35,652 |
| Community Development | 84,104 | 136,004 | 135,916 |
| Waste Management | 44,137 | 43,137 | 42,499 |
| Swimming Pool Redevelopment | <u>64,608</u> | <u>32,108</u> | <u>62,610</u> |
| | <u><u>615,473</u></u> | <u><u>901,873</u></u> | <u><u>940,418</u></u> |

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

| | | | |
|--|-----------------------|-----------------------|-----------------------|
| Net result | (1,118,116) | (1,807,778) | 52,549 |
| Depreciation | 2,998,140 | 3,102,185 | 1,549,660 |
| (Profit)/loss on sale of asset | 152,200 | (23,056) | 36,432 |
| Loss on revaluation of non current assets | 0 | 0 | 0 |
| (Increase)/decrease in receivables | (30,000) | (2,564) | 0 |
| (Increase)/decrease in inventories | 0 | 0 | 95,984 |
| Increase/(decrease) in payables | (28,977) | 155,282 | 0 |
| Increase/(decrease) in employee provisions | 0 | 12,157 | 0 |
| Grants/contributions for the development of assets | <u>(1,057,083)</u> | <u>(1,016,736)</u> | <u>(1,145,100)</u> |
| Net Cash from Operating Activities | <u><u>916,164</u></u> | <u><u>419,490</u></u> | <u><u>589,525</u></u> |

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

3. NOTES TO THE STATEMENT OF CASH FLOWS (Continued)

| | 2016/17 Budget \$ | 2015/16 Actual \$ | 2015/16 Budget \$ |
|---|-------------------------|-------------------------|-------------------------|
| (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 | (5,000) | (5,967) | 0 |
| Total Amount of Credit Unused | <u>8,000</u> | <u>7,033</u> | <u>13,000</u> |
| Loan Facilities | | | |
| Loan facilities in use at balance date | <u>246,148</u> | <u>330,997</u> | <u>330,997</u> |
| Unused loan facilities at balance date | <u>0</u> | <u>0</u> | <u>0</u> |

| | Note | 2016/17 Budget \$ | 2015/16 Actual \$ |
|------------------------------|------|-------------------------|-------------------------|
| 4. NET CURRENT ASSETS | | | |

Composition of estimated net current assets

CURRENT ASSETS

| | | | |
|----------------------------|------|----------------|------------------|
| Cash - unrestricted | 3(a) | 65,650 | 215,045 |
| Cash - restricted reserves | 3(a) | 615,473 | 901,873 |
| Receivables | | 265,833 | 273,956 |
| Inventories | | 11,071 | 11,071 |
| | | <u>958,027</u> | <u>1,401,945</u> |

LESS: CURRENT LIABILITIES

| | | | |
|--------------------------|--|------------------|------------------|
| Trade and other payables | | (219,918) | (219,918) |
| Short term borrowings | | 0 | 0 |
| Long term borrowings | | 80,514 | (4,335) |
| Provisions | | (172,286) | (172,286) |
| | | <u>(311,690)</u> | <u>(396,539)</u> |

Unadjusted net current assets

646,337 **1,005,406**

Differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with FM Reg 32 as movements for these items have been funded within the budget estimates.

These differences are disclosed as adjustments below.

Adjustments

| | | | |
|--|------|-----------|---------------|
| Less: Cash - restricted reserves | 3(a) | (615,473) | (901,873) |
| Less: Land held for resale | | 0 | 0 |
| Less: Current loans - clubs / institutions | | (8,010) | (113) |
| Add: Current portion of debentures | | (80,514) | 4,335 |
| Add: Current liabilities not expected to be cleared at end of year | | 57,661 | (23,907) |
| Adjusted net current assets - surplus/(deficit) | | <u>0</u> | <u>83,848</u> |

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

5. ACQUISITION OF ASSETS

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

| Asset Class | Reporting Program | | | | | | | | | | | 2016/17 Budget Total \$ | 2015/16 Actual Total \$ |
|---|-------------------|-------------------------------------|---------------------------------------|--------------|------------------------------|---------------|------------------------------|-------------------------------|------------------|----------------------------|---------------------------------------|----------------------------------|----------------------------------|
| | Governance \$ | General Purpose Funding \$ | Law, Order, Public Safety \$ | Health \$ | Education & Welfare \$ | Housing \$ | Community Amenities \$ | Recreation & Culture \$ | Transport \$ | Economic Services \$ | Other Property & Services \$ | | |
| <u>Property, Plant and Equipment</u> | | | | | | | | | | | | | |
| Buildings | 12,000 | 0 | 0 | 0 | 5,000 | 54,400 | 0 | 0 | 0 | 0 | 0 | 71,400 | 556,575 |
| Furniture & Equipment | 0 | 0 | 0 | 0 | 0 | 16,500 | 0 | 0 | 3,000 | 0 | 0 | 19,500 | 26,837 |
| Plant & Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 827,000 | 0 | 72,000 | 899,000 | 514,174 |
| | 12,000 | 0 | 0 | 0 | 5,000 | 70,900 | 0 | 0 | 830,000 | 0 | 72,000 | 989,900 | 1,097,586 |
| <u>Infrastructure</u> | | | | | | | | | | | | | |
| Roads | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,677,746 | 0 | 0 | 1,677,746 | 1,232,537 |
| Footpaths | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 5,000 | 0 | 0 | 5,000 | 83,925 |
| Parks & Ovals | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15,000 | 0 | 15,000 | 5,470 |
| | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,682,746 | 15,000 | 0 | 1,697,746 | 1,321,932 |
| Total Acquisitions | 12,000 | 0 | 0 | 0 | 5,000 | 70,900 | 0 | 0 | 2,512,746 | 15,000 | 72,000 | 2,687,646 | 2,419,517 |

**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

6. DISPOSALS OF ASSETS

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

| By Program | | 2016/17 Budget | | | |
|--------------------------------------|------------------|-----------------------|----------------------|---------------|------------------|
| | | Net Book Value | Sale Proceeds | Profit | Loss |
| | | \$ | \$ | \$ | \$ |
| Transport | Asset No. | | | | |
| Toro Time Cutter/Mower | 157 | 2,100 | 500 | 0 | (1,600) |
| Mitz Fuso Canter | 336 | 33,000 | 20,000 | 0 | (13,000) |
| Cat Loader | 323 | 189,000 | 110,000 | 0 | (79,000) |
| 770D John Deer Grader | 120 | 160,000 | 120,000 | 0 | (40,000) |
| Other Property & Services | | | | | |
| Toyota Landcruiser GXL | 458 | 75,000 | 66,000 | 0 | (9,000) |
| Work Supervisors Vehicle | 452 | 55,000 | 45,400 | 0 | (9,600) |
| | | 514,100 | 361,900 | 0 | (152,200) |

| By Class | | 2016/17 Budget | | | |
|----------------------------|--|-----------------------|----------------------|---------------|------------------|
| | | Net Book Value | Sale Proceeds | Profit | Loss |
| | | \$ | \$ | \$ | \$ |
| Plant and Equipment | | | | | |
| Transport | | 384,100 | 250,500 | 0 | (133,600) |
| Other Property & Services | | 130,000 | 111,400 | 0 | (18,600) |
| | | 514,100 | 361,900 | 0 | (152,200) |
| | | 0 | 0 | 0 | 0 |
| | | 514,100 | 361,900 | 0 | (152,200) |

**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

7. INFORMATION ON BORROWINGS

(a) Debenture Repayments

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

| Particulars | Principal 1-Jul-16 | New Loans | Principal Repayments | | Principal Outstanding | | Interest Repayments | |
|-------------------------------------|-----------------------|--------------|-------------------------|-------------------------|--------------------------|-------------------------|-------------------------|-------------------------|
| | | | 2016/17 Budget \$ | 2015/16 Actual \$ | 2016/17 Budget \$ | 2015/16 Actual \$ | 2016/17 Budget \$ | 2015/16 Actual \$ |
| Housing | | | | | | | | |
| Loan 5 - Lifestyle Village | 237,872 | 0 | 54,030 | 50,765 | 183,842 | 237,872 | 14,216 | 17,480 |
| Community amenities | | | | | | | | |
| Transport | | | | | | | | |
| Loan 4 - Depot | 47,095 | 0 | 22,696 | 21,111 | 24,399 | 47,095 | 3,060 | 4,645 |
| | 284,967 | 0 | 76,726 | 71,876 | 208,241 | 284,967 | 17,276 | 22,125 |
| <u>Self Supporting Loans</u> | | | | | | | | |
| Economic services | | | | | | | | |
| Loan 6 - School Bus * | 46,030 | 0 | 8,123 | 3,308 | 37,907 | 46,030 | 2,717 | 7,531 |
| | 46,030 | 0 | 8,123 | 3,308 | 37,907 | 46,030 | 2,717 | 7,531 |
| | 330,997 | 0 | 84,849 | 75,185 | 246,148 | 330,997 | 19,993 | 29,656 |

All debenture repayments will be financed by general purpose revenue.

**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

7. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2016/17

The Shire does not propose to raised any debt through the issue of debenture this financial year.

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2016 nor is it expected to have unspent debenture funds as at 30th June 2017.

(d) Overdraft

Council has not utilised an overdraft facility during the financial year.
It is anticipated that a facility will not be required during 2016/17.

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

8. RATING INFORMATION - 2016/17 FINANCIAL YEAR

| RATE TYPE | Rate in \$ | Number of Properties | Rateable Value \$ | 2016/17 Budgeted Rate Revenue \$ | 2016/17 Budgeted Interim Rates \$ | 2016/17 Budgeted Back Rates \$ | 2016/17 Budgeted Total Revenue \$ | 2015/16 Actual \$ |
|--|-------------------|-----------------------------|--------------------------|---|--|---------------------------------------|--|--------------------------|
| Differential general rate or general rate | | | | | | | | |
| GRV -Residential | 0.055185 | 67 | 660,089 | 36,429 | | | 36,429 | 34,492 |
| GRV- Mining | 0.145258 | 2 | 1,591,500 | 231,178 | | | 231,178 | 220,209 |
| UV - Rural/Pastoral | 0.014939 | 160 | 37,745,480 | 563,880 | | | 563,880 | 531,546 |
| UV - Mining | 0.016983 | 15 | 127,100 | 2,159 | | | 2,159 | 2,412 |
| Sub-Totals | | 244 | 40,124,169 | 833,645 | 0 | 0 | 833,645 | 788,659 |
| Minimum payment | Minimum \$ | | | | | | | |
| GRV- Residential | 355 | 23 | 51,665 | 8,165 | | | 8,165 | 8,520 |
| GRV- Mining | 355 | 0 | 0 | 0 | | | 0 | |
| UV - Rural/Pastoral | 355 | 18 | 196,720 | 6,390 | | | 6,390 | 6,745 |
| UV - Mining | 200 | 10 | 29,748 | 2,000 | | | 2,000 | 1,800 |
| Sub-Totals | | 51 | 278,133 | 16,555 | 0 | 0 | 16,555 | 17,065 |
| Discounts (Note 13) | | | | | | | 0 | 0 |
| Total amount raised from general rates | | | | | | | 850,200 | 805,724 |
| Ex-Gratia | | | | | | | 4,850 | 4,655 |
| Specified area rates (Note 10) | | | | | | | 0 | 0 |
| Total Rates | | | | | | | 855,050 | 810,379 |

**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

8(a). RATING INFORMATION - 2016/17 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 of Westonia.

The general rates detailed above for the 2016/17 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

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

Differential General Rate

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

Differential Minimum Payment

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

**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

9. CASH BACKED RESERVES

| | 2016/17 Budget | | | | 2015/16 Actual | | | | 2015/16 Budget | | | |
|--------------------------------------|-----------------------|-------------------|-----------------------|-----------------------|-----------------------|-------------------|-----------------------|-----------------------|-----------------------|-------------------|-----------------------|-----------------------|
| | Opening Balance \$ | Transfer to \$ | Transfer (from) \$ | Closing Balance \$ | Opening Balance \$ | Transfer to \$ | Transfer (from) \$ | Closing Balance \$ | Opening Balance \$ | Transfer to \$ | Transfer (from) \$ | Closing Balance \$ |
| Long Service Leave | 117,683 | 2,500 | 0 | 120,183 | 114,579 | 3,104 | 0 | 117,683 | 114,579 | 3,500 | 0 | 118,079 |
| Plant Replacement | 284,481 | 3,000 | (280,000) | 7,481 | 276,977 | 7,504 | 0 | 284,481 | 276,977 | 6,000 | 0 | 282,977 |
| Building | 262,612 | 6,000 | 0 | 268,612 | 255,685 | 6,928 | 0 | 262,612 | 255,685 | 7,000 | 0 | 262,685 |
| Communication/Information Technology | 25,847 | 500 | 0 | 26,347 | 35,152 | 952 | (10,258) | 25,847 | 35,152 | 500 | 0 | 35,652 |
| Community Development | 136,004 | 2,500 | (54,400) | 84,104 | 132,416 | 3,588 | 0 | 136,004 | 132,416 | 3,500 | 0 | 135,916 |
| Waste Management | 43,137 | 1,000 | 0 | 44,137 | 41,999 | 1,138 | 0 | 43,137 | 41,999 | 500 | 0 | 42,499 |
| Swimming Pool Redevelopment | 32,108 | 32,500 | 0 | 64,608 | 0 | 32,108 | 0 | 32,108 | 0 | 62,610 | 0 | 62,610 |
| | 901,873 | 48,000 | (334,400) | 615,473 | 856,808 | 55,323 | (10,258) | 901,873 | 856,808 | 83,610 | 0 | 940,418 |

9. CASH BACKED 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:

Purpose of the reserve

| | |
|--------------------------------------|---|
| 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. |

**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

10. SPECIFIED AREA RATE - 2016/17 FINANCIAL YEAR

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

11. SERVICE CHARGES - 2016/17 FINANCIAL YEAR

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

12. INTEREST CHARGES AND INSTALMENTS - RATES AND SERVICE CHARGES - 2016/17 FINANCIAL YEAR

| Instalment Options | Date Due | Instalment Plan Admin Charge \$ | Instalment Plan Interest Rate % | Unpaid Rates Interest Rate % |
|---------------------------|-----------------|--|--|---|
| Option One | | | | |
| Single full payment | 16/09/2016 | 0 | 0.00% | 11% |
| Option Two | | | | |
| First instalment | 16/09/2016 | 10 | 5.50% | 11% |
| Second instalment | 18/11/2016 | 10 | 5.50% | 11% |
| Option Three | | | | |
| First instalment | 16/09/2016 | 10 | 5.50% | 11% |
| Second instalment | 18/11/2016 | 10 | 5.50% | 11% |
| Third instalment | 18/01/2017 | 10 | 5.50% | 11% |
| Fourth instalment | 20/03/2017 | 10 | 5.50% | 11% |

| | 2016/17 Budget Revenue \$ | 2015/16 Actual \$ |
|--------------------------------------|--|----------------------------------|
| Instalment Plan Admin Charge Revenue | 1,000 | 1,536 |
| Instalment Plan Interest Earned | 1,650 | 2,861 |
| Unpaid Rates Interest Earned | 2,000 | 6,900 |
| | 4,650 | 11,297 |

**13. PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS
- 2016/17 FINANCIAL YEAR**

Rates Discounts

There are no discounts are offered for early payment of rates.

Waivers or Concessions

There are no waivers or concessions provided in this budget.

**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

| 14. FEES & CHARGES REVENUE | 2016/17 Budget \$ | 2015/16 Actual \$ |
|---------------------------------------|----------------------------------|----------------------------------|
| Governance | 150 | 0 |
| General purpose funding | 0 | 0 |
| Law, order, public safety | 650 | 1,774 |
| Health | 0 | 1,840 |
| Education and welfare | 0 | 0 |
| Housing | 192,980 | 176,002 |
| Community amenities | 9,900 | 8,644 |
| Recreation and culture | 1,800 | 782 |
| Transport | 0 | 0 |
| Economic services | 42,600 | 45,177 |
| Other property and services | 44,000 | 202,700 |
| | <u>292,080</u> | <u>436,918</u> |

| 15. ELECTED MEMBERS REMUNERATION | 2016/17 Budget \$ | 2015/16 Actual \$ |
|---|----------------------------------|----------------------------------|
|---|----------------------------------|----------------------------------|

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

| | | |
|------------------------------------|---------------|---------------|
| Meeting fees | 21,320 | 21,000 |
| Mayor/President's allowance | 5,553 | 5,500 |
| Deputy Mayor/President's allowance | 0 | 0 |
| Travelling expenses | 1,500 | 829 |
| Telecommunications allowance | 1,200 | 1,430 |
| | <u>29,573</u> | <u>28,759</u> |

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017

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-16 \$ | Estimated Amounts Received \$ | Estimated Amounts Paid (\$) | Estimated Balance 30-Jun-17 \$ |
|------------------------------------|---------------------------|--|--------------------------------------|---|
| Police Licensing | 10,715 | 200,000 | (210,715) | (0) |
| BCITF Training Levy - Now CTF Levy | 1,055 | 0 | 0 | 1,055 |
| BRB Building Levy - Now BSL Levy | 1,006 | 0 | 0 | 1,006 |
| Nomination Deposits | 0 | 0 | 0 | 0 |
| Bonds | 3,680 | 400 | (400) | 3,680 |
| 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 | 5,719 | 0 | (5,719) | (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 | 7,686 | 5,200 | (5,000) | 7,886 |
| 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 | 6,250 | 0 | (6,250) | 0 |
| Rates Incentive Prize | 950 | 0 | (950) | 0 |
| | <u>85,590</u> | <u>205,600</u> | <u>(262,553)</u> | <u>28,637</u> |

**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2017**

17. MAJOR LAND TRANSACTIONS

It is not anticipated that any major land transactions undertakings will occur in 2016/2017

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2016/17.

19. INTERESTS IN JOINT ARRANGEMENTS

The Shire with Homewest have a joint venture arrangement to provide low cost housing to the private sector. Three Aged JV Units are provided at 17 Pyrite St, Westonia. The Shire has provided an amount of \$6,750 in this budget as a provision for maintenance costs during the year.

**SHIRE OF WESTONIA
FOR THE PERIOD ENDING 30 JUNE 2017
ANNUAL BUDGET**

| 15/16 BUDGET REVENUE | 15/16 BUDGET EXPENSES | PARTICULARS OPERATING | BUDGET REVENUE | BUDGET EXPENSES |
|-----------------------------|------------------------------|---------------------------------------|-----------------------|------------------------|
| (1,463,508.00) | 42,600.00 | General Purpose Revenue | (2,099,050.00) | 43,000.00 |
| (2,150.00) | 314,140.00 | Governance | (2,150.00) | 316,113.00 |
| (38,850.00) | 49,170.00 | Law, Order & Public Safety | (38,450.00) | 49,610.00 |
| (1,500.00) | 27,290.00 | Health | (2,000.00) | 27,440.00 |
| (100.00) | 27,400.00 | Education & Welfare | - | 37,943.00 |
| (213,700.00) | 169,780.00 | Housing | (192,980.00) | 180,162.00 |
| (9,900.00) | 94,415.00 | Community Amenities | (9,900.00) | 105,912.00 |
| (54,100.00) | 532,955.00 | Recreation & Culture | (41,800.00) | 575,286.00 |
| (107,200.00) | 1,485,443.00 | Transport | (115,109.00) | 2,960,273.00 |
| (94,206.00) | 312,002.00 | Economic Services | (60,117.00) | 305,666.00 |
| (59,362.00) | 34,500.00 | Other Property & Services | (62,100.00) | 35,250.00 |
| - | - | Administration | - | - |
| (2,044,576.00) | 3,089,695.00 | Total Operating | (2,623,656.00) | 4,636,655.00 |
| | | CAPITAL | | |
| - | - | Governance | - | 12,000.00 |
| - | - | Law, Order & Public Safety | - | - |
| - | 50,000.00 | Education & Welfare | - | 5,000.00 |
| - | - | Health | - | - |
| (112,000.00) | 217,765.00 | Housing | - | 124,930.00 |
| - | 10,000.00 | Community Amenities | - | - |
| - | - | Recreation & Culture | - | - |
| (1,171,750.00) | 2,223,686.00 | Transport | (1,342,983.00) | 2,535,442.00 |
| (7,644.00) | 267,144.00 | Economic Services | (8,123.00) | 23,123.00 |
| (74,000.00) | 105,500.00 | Other Property & Services | - | - |
| | | Administration | (66,000.00) | 72,000.00 |
| (1,365,394.00) | 2,874,095.00 | Total Capital | (1,417,106.00) | 2,772,495.00 |
| | | | | |
| (3,409,970.00) | 5,963,790.00 | | (4,040,762.00) | 7,409,150.00 |
| (1,046,770.00) | | Opening Balance 1 July 2016 | (83,848.00) | |
| | (1,527,160.00) | Restricted cash to be used | | (2,998,140.00) |
| | | Less Asset Depreciation | | |
| | | Less Plant Depreciation | | |
| | | Budget Deficit 2016/17 | - | - |
| 20,110.00 | | Transfer to/(from) reserves | (286,400.00) | |
| (4,436,630.00) | 4,436,630.00 | TOTAL INCOME & EXPENDITURE | (4,411,010.00) | 4,411,010.00 |

- Budget (Surplus)/Deficit 2016/17 -

SHIRE OF WESTONIA
Schedule 3 - GENERAL PURPOSE FUNDING
ANNUAL BUDGET 2016/2017

| GL # | DESCRIPTION | ANNUAL BUDGET 2016/2017 | ACTUAL 2015/2016 | ADOPTED BUDGET 2015/2016 | IE CODE |
|-------|--|-------------------------------|---------------------|--------------------------------|------------|
| | RATE REVENUE | | | | |
| | Operating Expenditure | | | | |
| 03100 | ABC Costs- Rate Revenue | 26,000 | 28,188 | 26,600 | |
| 03101 | Rate Notice Stationery expense | 1,000 | 347 | 2,000 | 520 |
| 03102 | Rates Recovery - Legal Expenses | 2,500 | 2,380 | 2,500 | 520 |
| 03103 | Valuation Expenses and Title Searches Expense | 8,000 | 5,653 | 8,000 | 520 |
| 03103 | Valuation Expenses and Title Searches Expense | 0 | 0 | 0 | 521 |
| 03107 | Rates Written-off | 500 | 999 | 0 | |
| | Sub Total | 38,000 | 37,567 | 39,100 | |
| | RATE REVENUE | | | | |
| | Operating Income | | | | |
| 03104 | General Rates Levied | (850,200) | (806,724) | (810,695) | 100 |
| 03105 | Ex-Gratia Rates Received | (4,850) | (4,655) | (4,467) | 100 |
| 03106 | Penalty Interest Raised on Rates | (2,000) | (6,900) | (2,000) | 160 |
| 03108 | Back Rates Levied | 0 | 0 | 0 | 160 |
| 03109 | Instalment Interest Received | (1,650) | (2,861) | (1,650) | 160 |
| 03110 | Rates Administration Fee Received | (1,000) | (1,536) | (1,000) | 170 |
| 03112 | Other Revenue | | 0 | | 171 |
| | Sub Total | (859,700) | (822,675) | (819,812) | |
| | OTHER GENERAL PURPOSE FUNDING | | | | |
| | Operating Expenditure | | | | |
| 03210 | Bank Fees Expense | 5,000 | 5,521 | 3,500 | 521 |
| | Sub Total | 5,000 | 5,521 | 3,500 | |
| | OTHER GENERAL PURPOSE FUNDING | | | | |
| | Operating Income | | | | |
| 03201 | Grants Commission Grant Rec. - Gen Roads 50% claim | (722,000) | (345,256) | (353,924) | 111 |
| 03202 | Grants Commission Grant Received - Roads 50% claim | (486,000) | (240,122) | (263,422) | 111 |
| 03204 | Interest Received - Muni | (7,500) | (6,979) | (6,000) | 160 |
| 03204 | Interest Received - Reserves | (23,500) | (23,323) | (20,000) | 161 |
| 03204 | Interest Received - Trust | (100) | 0 | (100) | 162 |
| 03205 | Other General Purpose funding received | (250) | 0 | (250) | 171 |
| | Sub Total | (1,239,350) | (615,680) | (643,696) | |
| | TOTAL INCOME TO OPERATING STATEMENT | (2,099,050) | (1,438,356) | (1,463,508) | |
| | TOTAL EXPENDITURE TO OPERATING STATEMENT | 43,000 | 43,087 | 42,600 | |

30/06/2017
Schedule 3 - GENERAL PURPOSE FUNDING

| Account | Particulars | Amount | |
|--|--|----------------------|----------------|
| Operating Expenditure | | | |
| Levying of Rates | | | |
| 03101 | Postage and Freight <i>Sending of Rate Notices and Instalment Notices</i> | | 1,000 |
| | | | <u>1,000</u> |
| 03103 | Title Searches <i>Annual UV Valuation Expenses plus GRV Revaluation in 2016/17</i> <i>Title Searches expenses</i> | | 7,500 |
| | | | 500 |
| | | | <u>8,000</u> |
| 03102 | Rate Recovery - Legal Expenses <i>Legal Expenses incurred on Outstanding Rates</i> | | 2,500 |
| | | | <u>2,500</u> |
| 03107 | Rate Written Off <i>Mining Tenements (Dead)</i> | | 500 |
| | | | <u>500</u> |
| GRV - \$2,303,254 and UV - \$38,099,048 | | | |
| Rate Revenue | | | |
| | | Valuation | \$ |
| 03104 | Rates Levied | | |
| | <i>GRV Residential Rates</i> | 716,479 | 36,427 |
| | <i>GRV Mining Rates</i> | 1,591,500 | 231,178 |
| | <i>UV Rates</i> | 38,012,900 | 563,880 |
| | <i>UV Mining Rates</i> | 155,212 | 2,158 |
| | <i>Ex-Gratia Rates</i> | - | 4,850 |
| | | | |
| | | No Properties | \$ |
| | Minimum Rates | | |
| | <i>GRV Residential Rates \$355</i> | 23 | 8,165 |
| | <i>GRV Mining Rates \$355</i> | - | - |
| | <i>UV Rates \$355</i> | 18 | 6,390 |
| | <i>UV Mining Rates \$200</i> | 10 | 2,000 |
| | | | <u>855,048</u> |
| 03106 | Non Payment Penalty Interest <i>11% Interest on Outstanding Rates as per legislation</i> | | 2,000 |
| | | | <u>2,000</u> |
| Instalment Administration Fees | | | |
| 03110 | <i>Instalment Notices Administration Fee</i> | | 1,000 |
| 03109 | <i>5% per annum on Instalment Notices</i> | | 1,650 |
| | | | <u>2,650</u> |

30/06/2017
Schedule 3 - GENERAL PURPOSE FUNDING

| Account | Particulars | Amount |
|--------------|--|-------------------------|
| | Operating Revenue | |
| | General Purpose Grants | |
| 03201 | Grants Commission | |
| | <i>Federal Assistance Grants - General Purpose Revenue</i> | Full 100% Claim 722,000 |
| | <i>Distributed at Councils Discretion</i> | <u>722,000</u> |
| 03202 | Grants Commission - Road Grant | |
| | <i>Federal Assistance Grants - Roads</i> | Full 100% Claim 486,000 |
| | | <u>486,000</u> |
| 03204 | Investment Interest | |
| | <i>Municipal Interest</i> | 7,500 |
| | <i>Reserve Interest</i> | 23,500 |
| | <i>Trust Interest</i> | 100 |
| | | <u>31,100</u> |
| | Operating Expenditure | |
| | Other General Purpose Funding | |
| 03210 | Bank Charges | |
| | <i>Municipal Bank Fees (Autopays, Merchant Card, Credit Card and EFTPOS)</i> | 4,000 |
| | <i>Loan Govt Guarentee Fee</i> | 1,000 |
| | | <u>5,000</u> |

SHIRE OF WESTONIA
Schedule 4 - GOVERNANCE
ANNUAL BUDGET 2016/2017

| GL # | DESCRIPTION | ANNUAL BUDGET 2016/2017 | ACTUAL 2015/2016 | BUDGET 2015/2016 | IE CODE |
|-------|--|-------------------------------|---------------------|---------------------|------------|
| | Members of Council | | | | |
| | Operating Expenditure | | | | |
| 04100 | Members Travelling Expenses paid | 1,500 | 829 | 1,500 | 581 |
| 04101 | Members Conference Expenses | 10,000 | 6,923 | 10,000 | 581 |
| 04102 | Council Election Expenses | 200 | 66 | 1,000 | 520 |
| 04103 | President's Allowance paid | 5,553 | 5,500 | 5,500 | 581 |
| 04104 | Members Refreshments & Receptions Expense | 15,000 | 14,857 | 15,000 | 520 |
| 04105 | Members - Insurance | 11,000 | 6,710 | 6,600 | 570 |
| 04106 | Members - Subscriptions | 0 | | 500 | |
| 04106 | SCRM Subs - Reginal Risk Management | 7,500 | 6,292 | 2,000 | 524 |
| 04106 | SGEZ Subs-Great Eastern Zone | 4,500 | 4,250 | 4,500 | 524 |
| 04106 | SLGMA Subs-LGMA Corporate | 500 | 384 | 500 | 524 |
| 04106 | SWALGA Subs-WALGA | 21,000 | 20,217 | 26,000 | 524 |
| 04106 | SWEROC Subs-WEROC | 26,500 | 30,500 | 26,500 | 524 |
| 04107 | Members - Donation & Gifts | 3,000 | 2,570 | 3,000 | 520 |
| 04108 | Members Telephone Subsidy Paid | 1,200 | 1,430 | 1,200 | 541 |
| 04109 | Members Sitting Fees Paid | 21,320 | 21,000 | 21,000 | 581 |
| 04110 | Consultant Fees Expense | 25,000 | 21,460 | 25,500 | 522 |
| 04111 | Training Expenses of Members | | 0 | 0 | 520 |
| 04112 | Maintenance - Council Chambers | | | | |
| 04112 | BCCH Maintenance - Council Chambers Other | 600 | 317 | 600 | 500 |
| 04112 | BCCH Maintenance - Council Chambers Other | 400 | 418 | 400 | 900 |
| 04112 | BCCH Maintenance - Council Chambers Cleaning | 1,000 | 433 | 2,000 | 520 |
| 04112 | BCCH Maintenance - Council Chambers Utilities | 800 | 326 | 1,400 | 540 |
| 04113 | ABC Costs- Relating to Members | 132,000 | 140,940 | 132,900 | |
| 04114 | Audit Fees expense | 23,000 | 31,559 | 22,000 | 523 |
| 04118 | Advertising | 3,000 | 1,057 | 3,000 | 520 |
| 04120 | Public Relations/ Promotions | 1,500 | 2,101 | 1,500 | 520 |
| 04199 | Depreciation - Members of Council | 40 | 0 | 40 | 550 |
| | TOTAL EXPENDITURE TO OPERATING STATEMENT | 316,113 | 320,139 | 314,140 | |
| | Members of Council | | | | |
| | Operating Income | | | | |
| 04115 | Other Income Relating to Members | 0 | 0 | 0 | 156 |
| 04121 | Contributions, Reimbursements | (2,000) | (1,623) | (2,000) | 113 |
| 04122 | Photocopying | (100) | 0 | (100) | 156 |
| 04123 | Drought Assistance Funding - Income | 0 | 0 | 0 | 112 |
| 04124 | Sale of Electoral Rolls | (50) | 0 | (50) | 156 |
| | TOTAL INCOME TO OPERATING STATEMENT | (2,150) | (1,623) | (2,150) | |
| 04116 | Members of Council | | | | |
| 04116 | Purchase Furniture & Equipment | 12,000 | 0 | 0 | 700 |
| | Sub Total | 12,000 | 0 | 0 | |
| | TOTAL CAPITAL EXPENDITURE TO STATEMENT | 12,000 | 0 | 0 | |

30/06/2017
Schedule 4 - GOVERNANCE

| Account | Particulars | Amount |
|--------------|---|---------------|
| | Operating Expenditure | |
| | Members of Council | |
| 04114 | Audit Fees | |
| | <i>Audit fees (Other)</i> | 2,000 |
| | <i>2016/2017 Audit Fees (Interim and Final Audit)</i> | 21,000 |
| | | <u>23,000</u> |
| 04103 | <i>2016/2017 President Allowance as per SAT determination</i> | 5,553 |
| | | <u>5,553</u> |
| 04109 | Meeting Attendance Fees | |
| | <i>6 x Councillors Fee @\$5553 as per SAT determination</i> | 21,320 |
| 04100 | Members Travel | |
| | <i>Councillors @ .71 c per km</i> | 1,500 |
| 04108 | Member Telephone Subsidy | |
| | <i>iPad recharge 6 @ \$200 ea</i> | 1,200 |
| 04101 | Members Conference Expense | |
| | <i>LG Week Registration</i> | 5,000 |
| | <i>LG Week Expenses (Accom & Meals)</i> | 5,000 |
| | | <u>34,020</u> |
| 04118 | Advertising | |
| | <i>Members Advertising</i> | 3,000 |
| | | <u>3,000</u> |
| 04110 | Consultancy | |
| | <i>Asset Valuations</i> | 8,000 |
| | <i>Local Laws</i> | 8,000 |
| | <i>Planning Consultancy</i> | 3,000 |
| | <i>Other</i> | 6,000 |
| | | <u>25,000</u> |
| 04102 | Election Expenses | |
| | <i>Elections</i> | 200 |
| | | <u>200</u> |
| 04104 | Refreshments and Receptions | |
| | <i>Council Meetings</i> | 8,000 |
| | <i>Council Functions - Christmas Function, Citizen Ceremonies etc</i> | 7,000 |
| | | <u>15,000</u> |
| 04107 | Donations and Contributions | |
| | <i>Merredin Senior High School - Chaplaincy</i> | 550 |
| | <i>Eastern Districts Display Committee (Royal Show)</i> | 350 |
| | <i>Other</i> | 2,100 |
| | | <u>3,000</u> |
| 04120 | Public Relation Promotions - Total Allowance (\$1,500) | |
| | <i>Other</i> | 1,500 |
| | | <u>1,500</u> |
| 04105 | Insurance | |
| | <i>Management Liability</i> | 6,500 |
| | <i>Personal Accident</i> | 500 |
| | <i>Travel</i> | 850 |
| | <i>Salary Continuance</i> | 2,500 |
| | <i>Crime</i> | 650 |
| | | <u>11,000</u> |

30/06/2017
Schedule 4 - GOVERNANCE

| Account | Particulars | Amount |
|--------------|--|---------------|
| 04106 | Subscriptions - Councillors | |
| | Western Australian Local Government Association | |
| | - Local Laws Service Updates | 590 |
| | - Workplace Relations Membership | 2,122 |
| | - Roman II | 5,400 |
| | - Taxation Service | 1,400 |
| | - Great Eastern Zone Membership | 4,500 |
| | - General WALGA Subscription | 7,200 |
| | - Governance service | 300 |
| | - Website - Council Connect | 4,000 |
| | WEROC | |
| | - CEACA Subs | 4,000 |
| | - CEACA Projects | 4,000 |
| | - Subscriptions | 15,500 |
| | - Consultancy & Special Projects | 3,000 |
| | LGMA Corporate | 500 |
| | LGIS Risk Coordinator | 7,500 |
| | Other | 2,988 |
| | | 63,000 |
| 04111 | Members Training | |
| | Training | 1,500 |
| | | 1,500 |
| 04112 | Chambers Maintenance | |
| | Wages | 600 |
| | Oheads | 400 |
| | Cleaning | 1,000 |
| | Utilities | 800 |
| | | 2,800 |
| | Capital Expenditure | |
| 04116 | Shire 100 Year monument | 12,000 |
| | | 12,000 |

SHIRE OF WESTONIA
Schedule 5 - LAW, ORDER & PUBLIC SAFETY
ANNUAL BUDGET 2016/2017

| GL # | DESCRIPTION | ANNUAL BUDGET 2016/2017 | ACTUAL 2015/2016 | BUDGET 2015/2016 | IE CODE |
|-------|---|-------------------------------|---------------------|---------------------|------------|
| | OPERATING EXPENDITURE | | | | |
| | Fire Prevention | | | | |
| 05100 | ABC Costs- Fire Prevention | 13,000 | 35,316 | 13,300 | |
| 05101 | Bush Fire Control Maintenance Plant & Equipment | 8,100 | 13,704 | 10,000 | 520 |
| 05101 | Bush Fire Control Maintenance Plant & Equipment | 600 | 0 | 660 | 900 |
| 05102 | Bush Fire Control Maintenance Land & Building | 1,500 | 260 | 4,000 | 520 |
| 05103 | Bush Fire Brigade Vehicle Maintenance | 0 | 0 | 1,500 | 520 |
| 05104 | Bush Fire Control Insurance | 9,000 | 8,952 | 4,800 | 570 |
| 05112 | Bush Fire Clothing and Accessories | 2,000 | 1,343 | 2,200 | 520 |
| 05113 | Utilities & Taxes | 410 | 410 | 500 | 520 |
| 05114 | Other Goods & Services | 3,500 | 8,144 | 2,640 | 520 |
| 05199 | Depreciation - Fire Prevention | 2,500 | 2,320 | 1,000 | 550 |
| 05199 | Depreciation - Fire Prevention | 1,500 | 1,990 | 2,000 | 552 |
| | Sub Total | 42,110 | 72,440 | 42,600 | |
| | OPERATING REVENUE | | | | |
| | Fire Prevention | | | | |
| 05105 | Income Relating to Fire Prevention | 0 | 0 | 0 | 156 |
| 05106 | Bush Fire Reimbursements | 0 | 0 | (500) | 114 |
| 05107 | FESA Operating Grant | (19,900) | (20,776) | (20,100) | 110 |
| 05108 | Evolution MOU Emergency Services | (13,500) | (13,636) | (13,500) | 113 |
| 05111 | FESA ESL Admin Fee | (4,400) | (4,400) | (4,400) | 170 |
| | Sub Total | (37,800) | (38,812) | (38,500) | |
| | OPERATING EXPENDITURE | | | | |
| | Animal Control | | | | |
| 05200 | Expenses Relating to Animal Control | 0 | 191 | 0 | 520 |
| 05201 | Animal Control - Ranger Expense | 7,500 | 8,197 | 6,570 | 521 |
| | Sub Total | 7,500 | 8,388 | 6,570 | |
| | OPERATING REVENUE | | | | |
| | Animal Control | | | | |
| 05202 | Fines and Penalties - Animal Control | (100) | 0 | (100) | 156 |
| 05203 | Dog Registration Fees | (500) | (1,774) | (200) | 156 |
| | Sub Total | (600) | (1,774) | (300) | |
| | OPERATING EXPENDITURE | | | | |
| | Other Law Order and Public Safety | | | | |
| 05300 | Expenses Relating to Other Law, Public Safety | 0 | 0 | 0 | 520 |
| | Sub Total | 0 | 0 | 0 | |
| | OPERATING REVENUE | | | | |
| | Other Law Order and Public Safety | | | | |
| 05301 | Income Relating to Other Law | (50) | 0 | (50) | 156 |
| | Sub Total | (50) | 0 | (50) | |
| | TOTAL EXPENDITURE TO OPERATING STATEMENT | 49,610 | 80,828 | 49,170 | |
| | TOTAL INCOME TO OPERATING STATEMENT | (38,450) | (40,586) | (38,850) | |

30/06/2017
Schedule 5 - LAW ORDER & PUBLIC SAFETY

| Account | Particulars | Amount |
|--------------|--|---------------|
| | Operating Expenditure | |
| | Fire Prevention | |
| 05104 | Insurance | |
| | <i>Bushfire Insurance - Brigade</i> | 4,800 |
| | <i>Bushfire Insurance - Vehicle</i> | 4,200 |
| | | <u>9,000</u> |
| 05101 | General Expenses - As per ESL Application | 16,610 |
| | Operating Revenue | |
| | Fire Prevention | |
| | Grants | |
| 05107 | <i>Fire and Emergency Services Funding</i> | 19,900 |
| 05108 | <i>Evolution MOU</i> | 13,500 |
| 05111 | <i>Admin Fee</i> | 4,400 |
| | | <u>37,800</u> |
| 05106 | Reimbursements | |
| | Reimbursements | |
| | <i>Various Reimbursements</i> | 500 |
| | | 500 |
| | Operating Expenditure | |
| | Animal Control | |
| 05201 | Control Officer Contract | |
| | <i>Allowance for Ranger - CWRS</i> | 7,500 |
| | | <u>7,500</u> |
| | Operating Revenue | |
| | Animal Control | |
| 05203 | Dog Registration Fees | |
| | <i>2016/2017 Dog Registrations</i> | 500 |
| | | <u>500</u> |
| 05202 | Pound Fees | |
| | <i>Impounding of Dog - Release Fee</i> | 100 |
| | | <u>100</u> |

SHIRE OF WESTONIA
Schedule 7 - HEALTH
ANNUAL BUDGET 2016/2017

| GL # | DESCRIPTION | ANNUAL BUDGET 2016/2017 | ACTUAL 2015/2016 | BUDGET 2015/2016 | IE CODE |
|---|--|-------------------------------|---------------------|---------------------|------------|
| OPERATING EXPENDITURE | | | | | |
| Health Administration and Inspection | | | | | |
| 07400 | ABC Costs- Preventative Services - Administration & Inspection | 13,000 | 14,094 | 13,300 | |
| 07404 | Analytical Expenses | 400 | 350 | 750 | 520 |
| 07406 | Contract - EHO Expense | 3,000 | 450 | 5,000 | 521 |
| Sub Total | | 16,400 | 14,894 | 19,050 | |
| OPERATING REVENUE | | | | | |
| 07401 | Income Relating to Preventative Services - Administration & | 0 | (1,840) | 0 | 156 |
| 07407 | Rembursement - RFDS | (2,000) | (1,650) | (1,500) | 114 |
| Sub Total | | (2,000) | (3,490) | (1,500) | |
| OPERATING EXPENDITURE | | | | | |
| Preventative Services - Pest Control | | | | | |
| 07500 | Mosquito Control Preventative Services - Pest Control | 1,000 | 703 | 1,000 | 500 |
| 07500 | Mosquito Control Preventative Services - Pest Control | 2,000 | 2,278 | 500 | 520 |
| 07500 | Mosquito Control Preventative Services - Pest Control | 1,320 | 927 | 1,320 | 900 |
| 07500 | Mosquito Control Preventative Services - Pest Control | 500 | 375 | 1,000 | 901 |
| Sub Total | | 4,820 | 4,283 | 3,820 | |
| OPERATING REVENUE | | | | | |
| Preventative Services - Pest Control | | | | | |
| | | 0 | 0 | 0 | |
| Sub Total | | 0 | 0 | 0 | |
| OPERATING EXPENDITURE | | | | | |
| Other Health | | | | | |
| 07600 | Ambulance Services - Other | 1,300 | 33 | 1,300 | 520 |
| 07601 | BMR Medical Rooms & Dr Expense - Other | 1,500 | 920 | 1,500 | 500 |
| 07601 | BMR Medical Rooms & Dr Expense - Other | 500 | 2,459 | 500 | 520 |
| 07601 | BMR Medical Rooms & Dr Expense - Other | 1,320 | 1,214 | 1,000 | 900 |
| 07700 | Expenses Relating to Other Health | 0 | 0 | 0 | 580 |
| 07799 | Depreciation - Health | 1,600 | 1,600 | 120 | 550 |
| Sub Total | | 6,220 | 6,226 | 4,420 | |
| OPERATING REVENUE | | | | | |
| Other Health | | | | | |
| 07602 | Income Relating to Preventative Services - Other | 0 | 0 | 0 | 171 |
| 07701 | Income Relating to Other Health | 0 | 0 | 0 | 171 |
| Sub Total | | 0 | 0 | 0 | |
| TOTAL EXPENDITURE TO OPERATING STATEMENT | | 27,440 | 25,403 | 27,290 | |
| TOTAL INCOME TO OPERATING STATEMENT | | (2,000) | (3,490) | (1,500) | |

30/06/2017
Schedule 7 - HEALTH

| Account | Particulars | Amount |
|----------------|---|---------------|
| | Health Inspection and Administration | |
| | Operating Expenditure | |
| | Shire of Merredin Contract | |
| 07406 | Contract EHO | |
| | <i>Shire of Merredin</i> | 3,000 |
| | | <u>3,000</u> |
| 07404 | Analytical Expenses | |
| | <i>Analytical Expenses</i> | 400 |
| | | <u>400</u> |
| | Medical Centre | |
| | Operating Expenditure | |
| 07600 | Ambulance Services | |
| | <i>Various Expenses</i> | 1,300 |
| | | <u>1,300</u> |
| 07601 | Medical Room & Dr Expenses | |
| | <i>Various Expenses</i> | 3,320 |
| | | <u>3,320</u> |
| | Operating Revenue | |
| | Medical Centre | |
| 07407 | <i>Reimbursement Rural Health West/RFDS</i> | 2,000 |
| | | <u>2,000</u> |
| | Operating Expenditure | |
| | Pest Control | |
| 07500 | Mosquito Control | |
| | <i>Mosquito Control Expenses</i> | 4,820 |
| | | <u>4,820</u> |

SHIRE OF WESTONIA
Schedule 8 - EDUCATION & WELFARE
ANNUAL BUDGET 2016/2017

| GL# | DESCRIPTION | ANNUAL BUDGET 2016/2017 | ACTUAL 2015/2016 | BUDGET 2015/2016 | IE CODE |
|-------|--|-------------------------------|---------------------|---------------------|------------|
| | OPERATING EXPENDITURE | | | | |
| | Pre Schools | | | | |
| 08100 | ABC Costs Relating to Pre-Schools | 0 | 0 | 0 | |
| 08101 | Westonia Primary School | 0 | 3,092 | | 542 |
| 08101 | Westonia Primary School | 4,719 | 1,672 | 2,842 | 500 |
| 08101 | Westonia Primary School | 6,229 | 2,207 | 3,752 | 900 |
| 08101 | Westonia Primary School | 2,545 | 915 | 2,545 | 901 |
| 08101 | Westonia Primary School | 5,000 | 2,147 | 1,011 | 520 |
| 08102 | Merredin College Chaplaincy Service | 550 | 500 | 550 | 520 |
| 08199 | Depreciation - Pre School | 2,500 | 1,790 | 0 | 550 |
| | Sub total | 21,543 | 12,323 | 10,700 | |
| | OPERATING REVENUE | | | | |
| | Pre Schools | | | | |
| 08103 | Income Relating to Pre-Schools | 0 | 0 | 0 | 113 |
| 08105 | Reimbursements | 0 | 0 | (100) | 113 |
| | Sub total | 0 | 0 | (100) | |
| | OPERATING EXPENDITURE | | | | |
| | Other Education | | | | |
| 08200 | Expenses Relating to Other Education | 0 | 0 | 0 | 520 |
| 08201 | | | | | |
| | Sub total | 0 | 0 | 0 | |
| | OPERATING REVENUE | | | | |
| | Other Education | | | | |
| 08202 | Income Relating to Other Education | 0 | 0 | 0 | 156 |
| | Sub total | 0 | 0 | 0 | |
| | OPERATING EXPENDITURE | | | | |
| | Aged & Disabled - Senior Citizens | | | | |
| 08400 | Expenses Relating to Aged & Disabled - Senior Citizens | 0 | 0 | 0 | 903 |
| 08401 | Seniors Activities | 2,500 | 682 | 2,500 | 520 |
| 08402 | Wheatbelt Agcare | 900 | 0 | 900 | 520 |
| | Sub total | 3,400 | 682 | 3,400 | |
| | OPERATING REVENUE | | | | |
| | Aged & Disabled - Senior Citizens | | | | |
| 08403 | Income Relating to Aged & Disabled - Senior Citizens | 0 | 0 | 0 | 156 |
| | Sub total | 0 | 0 | 0 | |
| | OPERATING EXPENDITURE | | | | |
| | Other Welfare | | | | |
| 08600 | ABC Costs- Other Welfare | 13,000 | 14,094 | 13,300 | |
| | Sub total | 13,000 | 14,094 | 13,300 | |
| | OPERATING REVENUE | | | | |
| | Other Welfare | | | | |
| 08601 | Income Relating to Other Welfare | 0 | 0 | 0 | 156 |
| | Sub total | 0 | 0 | 0 | |
| | TOTAL EXPENDITURE TO OPERATING STATEMENT | 37,943 | 27,099 | 27,400 | |
| | TOTAL INCOME TO OPERATING STATEMENT | 0 | 0 | (100) | |

SHIRE OF WESTONIA
Schedule 8 - EDUCATION & WELFARE
ANNUAL BUDGET 2016/2017

| GL# | DESCRIPTION | ANNUAL BUDGET 2016/2017 | ACTUAL 2015/2016 | BUDGET 2015/2016 | IE CODE |
|-------|--|-------------------------------|---------------------|---------------------|------------|
| | CAPITAL EXPENDITURE | | | | |
| | Pre Schools | | | | |
| 08104 | Purchase Land & Building - Ablutions | 5,000 | 67,132 | 50,000 | |
| | Sub total | 5,000 | 67,132 | 50,000 | |
| | Other Education | | | | |
| 08203 | Purchase Furniture & Equipment | 0 | 0 | 0 | 700 |
| 08602 | Purchase Furniture & Equipment - Other Welfare | 0 | 0 | 0 | 700 |
| | Sub total | 0 | 0 | 0 | |
| | TOTAL CAPITAL EXPENDITURE TO STATEMENT | 5,000 | 67,132 | 50,000 | |

30/06/2017
Schedule 8 - EDUCATION & WELFARE

| Account | Particulars | Amount |
|----------------|---------------------------------------|---------------|
| | Operating Expenditure | |
| | Education | |
| 08101 | <i>Westonia Primary School</i> | |
| | <i>School Gardens</i> | 15,493 |
| | <i>Building Mtce</i> | 3,000 |
| 08102 | <i>Merredin College Chaplaincy</i> | <u>550</u> |
| | | 19,043 |
| | Operating Revenue | |
| | Education | |
| 08105 | <i>Reimbursements</i> | <u>100</u> |
| | | 100 |
| | Operating Expenditure | |
| | Welfare & Seniors | |
| 08401 | <i>Seniors Activities</i> | |
| | <i>Contribution</i> | <u>2,500</u> |
| | | 2,500 |
| 08402 | <i>Wheatbelt Agcare</i> | |
| | <i>Contribution</i> | <u>900</u> |
| | | 900 |

SHIRE OF WESTONIA
Schedule 9 - HOUSING
ANNUAL BUDGET 2016/2017

| GL # | DESCRIPTION | ANNUAL BUDGET 2016/2017 | ACTUAL 2015/2016 | BUDGET 2015/2016 | IE CODE |
|------------------------------|--|-------------------------|------------------|------------------|---------|
| OPERATING EXPENDITURE | | | | | |
| Staff Housing | | | | | |
| 09101 | B20DIO Maintenance 20 Diorite St -CEO | 5,000 | 1,483 | 5,000 | 520 |
| 09101 | B20DIO Maintenance 20 Diorite St -CEO | | 68 | | 521 |
| 09101 | B20DIO Maintenance 20 Diorite St -CEO | 2,200 | 2,473 | 2,200 | 540 |
| 09101 | B20DIO Maintenance 20 Diorite St -CEO | | 1,046 | | 570 |
| 09101 | B20DIO Maintenance 20 Diorite St -CEO | 1,500 | 1,825 | 1,500 | 541 |
| 09101 | B20DIO Maintenance 20 Diorite St -CEO | 2,800 | 3,602 | 2,800 | 542 |
| 09101 | B20DIO Maintenance 20 Diorite St -CEO | 1,000 | 607 | 1,000 | 543 |
| 09102 | B11QUA Maintenance 11 Quartz St -W/Supervisor | 5,000 | 1,886 | 5,000 | 520 |
| 09102 | B11QUA Maintenance 11 Quartz St -W/Supervisor | | 68 | | 521 |
| 09102 | B11QUA Maintenance 11 Quartz St -W/Supervisor | 1,000 | 1,145 | 1,000 | 540 |
| 09102 | B11QUA Maintenance 11 Quartz St -W/Supervisor | | 737 | | 570 |
| 09102 | B11QUA Maintenance 11 Quartz St -W/Supervisor | 500 | 1,228 | 500 | 541 |
| 09102 | B11QUA Maintenance 11 Quartz St -W/Supervisor | 1,500 | 1,246 | 1,500 | 542 |
| 09102 | B11QUA Maintenance 11 Quartz St -W/Supervisor | 1,000 | 840 | 1,000 | 543 |
| 09103 | B42JAS Maintenance 42 Jasper St - Grader Driver | 0 | 4,061 | 0 | 520 |
| 09103 | B42JAS Maintenance 42 Jasper St - Grader Driver | 0 | 68 | 0 | 521 |
| 09103 | B42JAS Maintenance 42 Jasper St - Grader Driver | 5,000 | 478 | 5,000 | 570 |
| 09103 | B42JAS Maintenance 42 Jasper St - Grader Driver | 1,500 | 0 | 1,500 | 541 |
| 09103 | B42JAS Maintenance 42 Jasper St - Grader Driver | | 1,571 | | 900 |
| 09103 | B42JAS Maintenance 42 Jasper St - Grader Driver | | 1,191 | | 500 |
| 09103 | B42JAS Maintenance 42 Jasper St - Grader Driver | | 600 | | 901 |
| 09103 | B42JAS Maintenance 42 Jasper St - Grader Driver | | 301 | | 542 |
| 09103 | B42JAS Maintenance 42 Jasper St - Grader Driver | 0 | 71 | 0 | 543 |
| 09104 | B37DIO Maintenance 37 Diorite St - Plant Operator | 0 | 325 | 0 | 520 |
| 09104 | B37DIO Maintenance 37 Diorite St - Plant Operator | | 68 | | 521 |
| 09104 | B37DIO Maintenance 37 Diorite St - Plant Operator | | (400) | | 500 |
| 09104 | B37DIO Maintenance 37 Diorite St - Plant Operator | 5,000 | 0 | 5,000 | 540 |
| 09104 | B37DIO Maintenance 37 Diorite St - Plant Operator | | 478 | | 570 |
| 09104 | B37DIO Maintenance 37 Diorite St - Plant Operator | 1,500 | 701 | 1,500 | 542 |
| 09104 | B37DIO Maintenance 37 Diorite St - Plant Operator | 0 | 422 | 0 | 543 |
| 09105 | B7QUA Maintenance 7 Quartz St - Gardner's | | 3,027 | | 520 |
| 09105 | B7QUA Maintenance 7 Quartz St - Gardner's | | 68 | | 521 |
| 09105 | B7QUA Maintenance 7 Quartz St - Gardner's | | 430 | | 500 |
| 09105 | B7QUA Maintenance 7 Quartz St - Gardner's | | 567 | | 900 |
| 09105 | B7QUA Maintenance 7 Quartz St - Gardner's | | 558 | | 570 |
| 09105 | B7QUA Maintenance 7 Quartz St - Gardner's | 5,000 | 0 | 5,000 | 541 |
| 09105 | B7QUA Maintenance 7 Quartz St - Gardner's | | 820 | | 542 |
| 09105 | B7QUA Maintenance 7 Quartz St - Gardner's | 1,500 | 0 | 1,500 | 543 |
| 09107 | Staff House Costs Allocated to Works | (30,000) | (24,125) | (35,300) | |
| 09108 | Depreciation - Staff Housing | 25,000 | 21,520 | 33,000 | 550 |
| | Sub Total | 36,000 | 31,052 | 38,700 | |
| 09100 | Staff Housing - ABC Costs | 14,000 | 14,094 | 13,300 | 903 |
| | Sub Total | 50,000 | 45,146 | 52,000 | |
| OPERATING REVENUE | | | | | |
| Staff Housing | | | | | |
| 09121 | Income 20 Diorite St -CEO | 0 | 0 | 0 | 150 |
| 09122 | Income 11 Quartz St -W/Supervisor | 0 | 0 | 0 | 150 |
| 09123 | Income 42 Jasper St - Grader Driver | (2,080) | (1,670) | (2,080) | 150 |
| 09124 | Income 37 Diorite St - Plant Operator | (2,080) | (2,080) | (2,080) | 150 |
| 09125 | Income 7 Quartz St - Gardner's | (2,080) | (4,035) | (5,000) | 150 |
| 09129 | Reimbursements | | 0 | (500) | 150 |
| | Sub Total | (6,240) | (7,785) | (9,660) | |

SHIRE OF WESTONIA
Schedule 9 - HOUSING
ANNUAL BUDGET 2016/2017

| GL # | DESCRIPTION | ANNUAL BUDGET 2016/2017 | ACTUAL 2015/2016 | BUDGET 2015/2016 | IE CODE |
|-------|--|-------------------------|------------------|------------------|---------|
| | OPERATING EXPENDITURE | | | | |
| | Other Housing | | | | |
| 09201 | B4QUA Maintenance 4 Quartz St - Evolution | 2,500 | 130 | 2,500 | 520 |
| 09201 | B4QUA Maintenance 4 Quartz St - Evolution | | 707 | | 570 |
| 09201 | B4QUA Maintenance 4 Quartz St - Evolution | 2,500 | 3,934 | 1,500 | 542 |
| 09202 | B55WO Maintenance 55 Wolfram St - Evolution | 2,500 | 499 | 2,500 | 520 |
| 09202 | B55WO Maintenance 55 Wolfram St - Evolution | 0 | 63 | | 543 |
| 09202 | B55WO Maintenance 55 Wolfram St - Evolution | | 598 | | 570 |
| 09202 | B55WO Maintenance 55 Wolfram St - Evolution | 1,500 | 612 | 1,500 | 542 |
| 09203 | Maintenance - Lifestyle | | | | |
| 09203 | BLS1 Maintenance H6 501 Quartz Street | | 81 | | 500 |
| 09203 | BLS1 Maintenance H6 501 Quartz Street | | 202 | | 520 |
| 09203 | BLS1 Maintenance H6 501 Quartz Street | | 569 | | 542 |
| 09203 | BLS1 Maintenance H6 501 Quartz Street | 2,500 | 598 | 2,500 | 570 |
| 09203 | BLS1 Maintenance H6 501 Quartz Street | | 107 | | 900 |
| 09203 | BLS1 Maintenance H6 501 Quartz Street | 750 | 110 | 750 | 901 |
| 09203 | BLS2 Maintenance H8 501 Quartz Street | | 81 | | 500 |
| 09203 | BLS2 Maintenance H8 501 Quartz Street | | 249 | | 520 |
| 09203 | BLS2 Maintenance H8 501 Quartz Street | | 569 | | 542 |
| 09203 | BLS2 Maintenance H8 501 Quartz Street | 2,500 | 721 | 2,500 | 570 |
| 09203 | BLS2 Maintenance H8 501 Quartz Street | | 107 | | 900 |
| 09203 | BLS2 Maintenance H8 501 Quartz Street | 750 | 25 | 750 | 901 |
| 09203 | BLS3 Maintenance H10 501 Quartz Street | | 81 | | 500 |
| 09203 | BLS3 Maintenance H10 501 Quartz Street | | 202 | | 520 |
| 09203 | BLS3 Maintenance H10 501 Quartz Street | | 421 | | 542 |
| 09203 | BLS3 Maintenance H10 501 Quartz Street | 2,500 | 598 | 2,500 | 570 |
| 09203 | BLS3 Maintenance H10 501 Quartz Street | | 107 | | 900 |
| 09203 | BLS3 Maintenance H10 501 Quartz Street | 750 | 50 | 750 | 901 |
| 09203 | BLS4 Maintenance H12 501 Quartz Street | | 81 | | 500 |
| 09203 | BLS4 Maintenance H12 501 Quartz Street | | 113 | | 520 |
| 09203 | BLS4 Maintenance H12 501 Quartz Street | | 421 | | 542 |
| 09203 | BLS4 Maintenance H12 501 Quartz Street | 2,500 | 721 | 2,500 | 570 |
| 09203 | BLS4 Maintenance H12 501 Quartz Street | | 107 | | 900 |
| 09203 | BLS4 Maintenance H12 501 Quartz Street | 750 | 0 | 750 | 901 |
| 09203 | BLS5 Maintenance H14 501 Quartz Street | | 81 | | 500 |
| 09203 | BLS5 Maintenance H14 501 Quartz Street | | 202 | | 520 |
| 09203 | BLS5 Maintenance H14 501 Quartz Street | | 421 | | 542 |
| 09203 | BLS5 Maintenance H14 501 Quartz Street | 2,500 | 598 | 2,500 | 570 |
| 09203 | BLS5 Maintenance H14 501 Quartz Street | | 107 | | 900 |
| 09203 | BLS5 Maintenance H14 501 Quartz Street | 750 | 0 | 750 | 901 |
| 09205 | M | | 68 | | 521 |
| 09206 | Maintenance Quartz Street Age Units | | | | |
| 09206 | MQAU1 Quartz Street Age Unit No.6 | 250 | 1,179 | 250 | 520 |
| 09206 | MQAU1 Quartz Street Age Unit No.6 | 2,500 | 63 | 2,500 | 540 |
| 09206 | MQAU1 Quartz Street Age Unit No.6 | 1,200 | 150 | 1,200 | 542 |
| 09206 | MQAU1 Quartz Street Age Unit No.6 | 250 | 398 | 250 | 570 |
| 09206 | MQAU2 Quartz Street Age Unit No.7 | 250 | 0 | 250 | 500 |
| 09206 | MQAU2 Quartz Street Age Unit No.7 | | 407 | | 520 |
| 09206 | MQAU2 Quartz Street Age Unit No.7 | 2,500 | 0 | 2,500 | 540 |
| 09206 | MQAU2 Quartz Street Age Unit No.7 | 0 | 0 | 0 | 541 |
| 09206 | MQAU2 Quartz Street Age Unit No.7 | 1,200 | 150 | 1,200 | 542 |
| 09206 | MQAU2 Quartz Street Age Unit No.7 | 250 | 398 | 250 | 570 |

SHIRE OF WESTONIA
Schedule 9 - HOUSING
ANNUAL BUDGET 2016/2017

| GL # | DESCRIPTION | ANNUAL BUDGET 2016/2017 | ACTUAL 2015/2016 | BUDGET 2015/2016 | IE CODE |
|-------|--|-------------------------|------------------|------------------|---------|
| 09206 | MQUA3 Quartz Street Age Unit No.8 | 250 | 331 | 250 | 500 |
| 09206 | MQUA3 Quartz Street Age Unit No.8 | | 516 | | 520 |
| 09206 | MQUA3 Quartz Street Age Unit No.8 | 2,500 | 0 | 2,500 | 540 |
| 09206 | MQUA3 Quartz Street Age Unit No.8 | 1,200 | 192 | 1,200 | 541 |
| 09206 | MQUA3 Quartz Street Age Unit No.8 | 250 | 132 | 250 | 542 |
| 09206 | MQUA3 Quartz Street Age Unit No.8 | | 0 | | 570 |
| 09206 | MQUA3 Quartz Street Age Unit No.8 | | 437 | | 900 |
| 09206 | MQUA3 Quartz Street Age Unit No.8 | | 413 | | 901 |
| 09206 | MQUA4 Quartz Street Age Unit No.9 | | 196 | | 500 |
| 09206 | MQUA4 Quartz Street Age Unit No.9 | | 786 | | 520 |
| 09206 | MQUA4 Quartz Street Age Unit No.9 | 250 | 350 | 250 | 541 |
| 09206 | MQUA4 Quartz Street Age Unit No.9 | | 132 | | 542 |
| 09206 | MQUA4 Quartz Street Age Unit No.9 | 2,500 | 0 | 2,500 | 570 |
| 09206 | MQUA4 Quartz Street Age Unit No.9 | 1,200 | 259 | 1,200 | 900 |
| 09206 | MQUA4 Quartz Street Age Unit No.9 | 250 | 340 | 250 | 901 |
| 09208 | Maintenance - 17 Pyrite Street JV Units | | | | |
| 09208 | BJV1 Maintenance U1 17 Pyrite St | 1,000 | 25 | 1,000 | 500 |
| 09208 | BJV1 Maintenance U1 17 Pyrite St | | 320 | | 520 |
| 09208 | BJV1 Maintenance U1 17 Pyrite St | 50 | 68 | 50 | 521 |
| 09208 | BJV1 Maintenance U1 17 Pyrite St | 1,200 | 52 | 1,200 | 540 |
| 09208 | BJV1 Maintenance U1 17 Pyrite St | | 496 | | 542 |
| 09208 | BJV1 Maintenance U1 17 Pyrite St | | 398 | | 570 |
| 09208 | BJV1 Maintenance U1 17 Pyrite St | | 32 | | 900 |
| 09208 | BJV2 Maintenance U2 17 Pyrite St | | 110 | | 500 |
| 09208 | BJV2 Maintenance U2 17 Pyrite St | | 1,069 | | 520 |
| 09208 | BJV2 Maintenance U2 17 Pyrite St | | 68 | | 521 |
| 09208 | BJV2 Maintenance U2 17 Pyrite St | | 52 | | 540 |
| 09208 | BJV2 Maintenance U2 17 Pyrite St | | 492 | | 542 |
| 09208 | BJV2 Maintenance U2 17 Pyrite St | 1,000 | 117 | 1,000 | 543 |
| 09208 | BJV2 Maintenance U2 17 Pyrite St | | 386 | | 570 |
| 09208 | BJV2 Maintenance U2 17 Pyrite St | 50 | 146 | 50 | 900 |
| 09208 | BJV2 Maintenance U2 17 Pyrite St | 1,200 | 25 | 1,200 | 901 |
| 09208 | BJV3 Maintenance U3 17 Pyrite St | | 49 | | 500 |
| 09208 | BJV3 Maintenance U3 17 Pyrite St | 1,000 | 545 | 1,000 | 520 |
| 09208 | BJV3 Maintenance U3 17 Pyrite St | | 68 | | 521 |
| 09208 | BJV3 Maintenance U3 17 Pyrite St | | 52 | | 540 |
| 09208 | BJV3 Maintenance U3 17 Pyrite St | | 481 | | 542 |
| 09208 | BJV3 Maintenance U3 17 Pyrite St | | 388 | | 570 |
| 09208 | BJV3 Maintenance U3 17 Pyrite St | 50 | 65 | 50 | 900 |
| 09208 | BJV3 Maintenance U3 17 Pyrite St | 1,200 | 0 | 1,200 | 901 |
| 09211 | B301PY Maintenance 301 Pyrite Street - Rental | 2,500 | 675 | 2,950 | 520 |
| 09211 | B301PY Maintenance 301 Pyrite Street - Rental | 50 | 0 | 50 | 540 |
| 09211 | B301PY Maintenance 301 Pyrite Street - Rental | 1,500 | 1,365 | 1,500 | 542 |
| 09212 | Rental Lifestyle Village - Westonia Progress | 18,096 | 22,620 | 0 | |
| 09236 | Depreciation Other Housing | 45,000 | 34,310 | 48,000 | 550 |
| 16104 | Interest on Loans 5 | 0 | 0 | 0 | 560 |
| 16106 | Interest on Loans 5 | 14,216 | 17,480 | 17,480 | 560 |
| | Sub Total | 130,162 | 103,126 | 117,780 | |
| 09200 | Other Housing - ABC Costs | 0 | 0 | 0 | |
| | Sub Total | 130,162 | 103,126 | 117,780 | |

SHIRE OF WESTONIA
Schedule 9 - HOUSING
ANNUAL BUDGET 2016/2017

| GL # | DESCRIPTION | ANNUAL BUDGET 2016/2017 | ACTUAL 2015/2016 | BUDGET 2015/2016 | IE CODE |
|---|--|-------------------------------|---------------------|---------------------|------------|
| OPERATING REVENUE | | | | | |
| Other Housing | | | | | |
| 09220 | Income 4 Quartz St - Evolution | (19,500) | (22,009) | (19,500) | |
| 09221 | Income 55 Wolfram St - Evolution | (19,500) | (19,414) | (19,500) | |
| 09222 | Income - Lifestyle | | | | |
| 09222 | BLSI1 Income H6 501 Quartz Street | (16,800) | (16,728) | (16,800) | 150 |
| 09222 | BLSI1 Income H6 501 Quartz Street | | (383) | | 542 |
| 09222 | BLSI2 Income H8 501 Quartz Street | (18,100) | (18,096) | (18,100) | 150 |
| 09222 | BLSI2 Income H8 501 Quartz Street | | (383) | | 542 |
| 09222 | BLSI3 Income H10 501 Quartz Street | (16,800) | (16,728) | (16,800) | 150 |
| 09222 | BLSI3 Income H10 501 Quartz Street | | (383) | | 542 |
| 09222 | BLSI4 Income H12 501 Quartz Street | (18,100) | (18,096) | (18,100) | 150 |
| 09222 | BLSI4 Income H12 501 Quartz Street | | (383) | | 542 |
| 09222 | BLSI5 Income H14 501 Quartz Street | (16,800) | (16,728) | (16,800) | 150 |
| 09222 | BLSI5 Income H14 501 Quartz Street | | (377) | | 542 |
| 09227 | Income 17Pyrite St - JV Units | | | | |
| 09227 | BJVI1 Income U1 17 Pyrite Street | (4,420) | (4,590) | (4,420) | 150 |
| 09227 | BJVI2 Income U2 17 Pyrite Street | (4,420) | (3,910) | (4,420) | 150 |
| 09227 | BJVI3 Income U3 17 Pyrite Street | (4,420) | (4,590) | (4,420) | 150 |
| 09230 | Income 301 Pyrite Street - Rental | (13,000) | (13,000) | (13,000) | 150 |
| 09231 | Income - Evolution Lease Camp/Carport | (17,200) | (16,422) | (34,500) | 150 |
| 09238 | U1AQUA Income -Age Units Quartz Street | (4,420) | (4,420) | (4,420) | 150 |
| 09238 | U2AQUA Income -Age Units Quartz Street | (4,420) | (4,195) | (4,420) | 150 |
| 09238 | U3AQUA Income -Age Units Quartz Street | (4,420) | 0 | (4,420) | 150 |
| 09238 | U4AQUA Income -Age Units Quartz Street | (4,420) | 0 | (4,420) | 150 |
| Sub Total | | (186,740) | (180,834) | (204,040) | |
| TOTAL EXPENDITURE TO OPERATING STATEMENT | | 180,162 | 148,272 | 169,780 | |
| TOTAL INCOME TO OPERATING STATEMENT | | (192,980) | (188,619) | (213,700) | |
| CAPITAL EXPENDITURE | | | | | |
| Other Housing | | | | | |
| 09232 | Purchase Furniture & Equipment - Other Housing | 16,500 | 1,200 | 12,000 | |
| 16114 | Loan Principal Loan # 5 | 54,030 | 50,765 | 50,765 | |
| 09239 | R4R - 2x2 Housing Unit 8&9 - CAPITAL | 54,400 | 194,547 | 155,000 | |
| Sub Total | | 124,930 | 246,512 | 217,765 | |
| CAPITAL REVENUE | | | | | |
| Other Housing | | | | | |
| Proceeds from Sale of Asset | | | | | |
| 09237 | Income R4R - 2x2 Housing Unit 8&9 - CAPITAL | 0 | (94,918) | (112,000) | |
| Sub Total | | 0 | (94,918) | (112,000) | |
| TOTAL CAPITAL EXPENDITURE TO STATEMENT | | 124,930 | 246,512 | 217,765 | |
| TOTAL CAPITAL REVENUE TO STATEMENT | | 0 | (94,918) | (112,000) | |

30/06/2017
Schedule 9 - HOUSING

| Account | Particulars | Amount |
|---------|---|---------------|
| | Operating Expenditure | |
| | Staff Housing | |
| | Building Maintenance as per Building inspections | |
| 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 |
| | | <u>41,000</u> |
| 09108 | Depreciation | |
| | <i>Building Depreciation</i> | 25,000 |
| | | <u>25,000</u> |
| | 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 | 2,080 |
| | | <u>6,240</u> |
| 09129 | Reimbursements | |
| | Reimbursements | |
| | <i>Reimbursements</i> | 500 |
| | | <u>500</u> |
| | Operating Expenditure | |
| | Other Housing | |
| | Building Maintenance | |
| 09201 | Maintenance 4 Quartz St - Evolution | 5,000 |
| 09202 | Maintenance 55 Wolfram St - Evolution | 4,000 |
| 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 (\$4050) | 4,050 |
| 09232 | Solar Panel System (Aged Units - Pyrites St) @ \$2,500 ea | 7,500 |
| 09232 | Split System Airconditioners (Aged Units) @ \$3,000 ea | 9,000 |
| | | <u>70,050</u> |
| 09239 | CEACA Stage 1 Land Assembly 2 blocks @ \$7,200 ea | 14,400 |
| | CEACA Stage 2 2 x ILU Aged Units @ \$20k ea | 40,000 |
| | | <u>54,400</u> |
| | Interest on Loans | |
| 16106 | Interest on Loan 5 | 14,216 |
| | | <u>14,216</u> |
| 09236 | Depreciation | |
| | <i>Building Depreciation</i> | 45,000 |
| | | <u>45,000</u> |

30/06/2017
Schedule 9 - HOUSING

| Account | Particulars | Amount |
|--------------|------------------------------------|-----------------------|
| | Operating Revenue | |
| | Employee Housing | |
| | Other Rentals | |
| 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 | 13,000 |
| 09238 | Aged unit 1 | 4,420 |
| | Aged unit 2 | 4,420 |
| | Aged unit 3 | 4,420 |
| | Aged unit 4 | 4,420 |
| | | <u>166,940</u> |
| 09231 | Other Leases | |
| | Mine Leases - Shed | 17,200 |
| | | <u>17,200</u> |

SHIRE OF WESTONIA
Schedule 10 - COMMUNITY AMENITIES
ANNUAL BUDGET 2016/2017

| GL # | DESCRIPTION | ANNUAL BUDGET 2016/2017 | ACTUAL 2015/2016 | BUDGET 2015/2016 | IE CODE |
|---|--|-------------------------------|---------------------|---------------------|------------|
| OPERATING EXPENDITURE | | | | | |
| Household Refuse | | | | | |
| 10100 | ABC Costs to Sanitation - Household Refuse | 19,000 | 21,141 | 19,900 | |
| 10103 | Domestic Refuse Collection | 10,000 | 8,910 | 10,000 | 521 |
| 10105 | Refuse Collection Public Bins | 3,994 | 2,711 | 3,735 | 500 |
| 10105 | Refuse Collection Public Bins | 5,272 | 3,578 | 4,930 | 900 |
| 10105 | Refuse Collection Public Bins | 2,340 | 2,475 | 2,340 | 901 |
| 10106 | Refuse Maintenance | 3,994 | 2,623 | 3,735 | 500 |
| 10106 | Refuse Maintenance | 9,000 | 402 | 500 | 520 |
| 10106 | Refuse Maintenance | 7,000 | 2,083 | 7,500 | 521 |
| 10106 | Refuse Maintenance | 5,272 | 3,245 | 4,930 | 900 |
| 10106 | Refuse Maintenance | 6,240 | 2,840 | 4,000 | 901 |
| 10107 | Waste Oil Recycling | 500 | 0 | 500 | 520 |
| 10108 | Drum-Muster | 1,000 | 0 | 1,000 | 520 |
| Sub Total | | 73,612 | 50,008 | 63,070 | |
| OPERATING REVENUE | | | | | |
| Household Refuse | | | | | |
| 10120 | Income Relating to Sanitation - Household Refuse | (8,400) | (8,144) | (8,400) | 156 |
| 10122 | Drum-Muster | (1,000) | 0 | (1,000) | 156 |
| 10121 | Refuse Management Plan | 0 | 0 | 0 | 113 |
| Sub Total | | (9,400) | (8,144) | (9,400) | |
| OPERATING EXPENDITURE | | | | | |
| Other Community Services | | | | | |
| 10704 | Maintenance - Public Conveniences | 1,500 | 1,124 | 1,500 | 500 |
| 10704 | Maintenance - Public Conveniences | 800 | 1,302 | 500 | 520 |
| 10704 | Maintenance - Public Conveniences | 2,000 | 1,484 | 2,000 | 900 |
| 10705 | Maintenance - Cemetery | | | | 520 |
| 10706 | <i>MCGD</i> Maintenance - Grave Digging | 3,141 | 1,166 | 2,873 | 500 |
| 10706 | <i>MCGD</i> Maintenance - Grave Digging | 0 | 0 | 2,000 | 520 |
| 10706 | <i>MCGD</i> Maintenance - Grave Digging | 4,179 | 1,539 | 3,792 | 900 |
| 10706 | <i>MCGD</i> Maintenance - Grave Digging | 680 | 575 | 680 | 901 |
| 10799 | Depreciation - Community Services | 19,000 | 17,840 | 17,000 | 550 |
| 10799 | Depreciation - Community Services | 1,000 | 240 | 1,000 | 556 |
| Sub Total | | 32,300 | 25,270 | 31,345 | |
| OPERATING REVENUE | | | | | |
| Other Community Services | | | | | |
| 10708 | Cemetery Fees | (500) | (500) | (500) | 156 |
| Sub Total | | (500) | (500) | (500) | |
| TOTAL EXPENDITURE TO OPERATING STATEMENT | | 105,912 | 75,278 | 94,415 | |
| TOTAL INCOME TO OPERATING STATEMENT | | (9,900) | (8,644) | (9,900) | |
| CAPITAL EXPENDITURE | | | | | |
| Other Community Services | | | | | |
| 10702 | Purchase Land & Buildings - Other Community Amenities | 0 | 1,870 | 0 | |
| 10703 | Purchase Plant & Equipment - Other Community Amenities | 0 | 24,432 | 10,000 | |
| Sub Total | | 0 | 26,302 | 10,000 | |
| TOTAL CAPITAL EXPENDITURE TO STATEMENT | | 0 | 26,302 | 10,000 | |

30/06/2017
Schedule 10 - COMMUNITY AMENITIES

| Account | Particulars | Amount |
|--------------|--|---------------|
| | Operating Expenditure | |
| | Sanitation | |
| 10103 | Domestic Refuse Collection | |
| | <i>52 bins x \$2.57 (exc GST) per bin x 52 weeks</i> | 10,000 |
| | | <u>10,000</u> |
| 10105 | Refuse Collection Public Bins | |
| | <i>employee Costs</i> | 11,606 |
| | | <u>11,606</u> |
| 10106 | Refuse Site Maintenance | |
| | <i>Refuse Site Maintenance</i> | 15,506 |
| | <i>Recycling Bulk Bins</i> | 7,000 |
| | <i>Install fence at builders tip site</i> | 5,000 |
| | <i>Contractor - new hole</i> | 4,000 |
| | | <u>31,506</u> |
| 10108 | Drum Muster | |
| | <i>Drum Muster Expenses</i> | 1,000 |
| | | <u>1,000</u> |
| 10107 | Waste Oil Recycling | |
| | <i>Waste Oil Expenses</i> | 500 |
| | | <u>500</u> |
| | Operating Revenue | |
| | Sanitation | |
| | Domestic Refuse Removal Fees | |
| | <i>52 bins @ \$160 per bin</i> | 8,400 |
| | | <u>8,400</u> |
| | Operating Expenditure | |
| | Other Community Amenities | |
| 10705 | Westonia Cemetery | |
| | <i>Cemetery Mtce</i> | 2,000 |
| | <i>Grave Digging</i> | 6,000 |
| | | <u>8,000</u> |
| 10704 | Public Convenience | |
| | <i>Public Convenience Wages</i> | 1,500 |
| | <i>Public Convenience Mtce</i> | 800 |
| | <i>Public Convenience Oheads</i> | 2,000 |
| | | <u>4,300</u> |
| 10799 | Depreciation | |
| | <i>Depreciation</i> | 20,000 |
| | | <u>20,000</u> |
| | Operating Revenue | |
| | Other Community Amenities | |
| 10708 | Cemetery Charges | |
| | <i>Cemetery Charges</i> | 500 |
| | | <u>500</u> |

SHIRE OF WESTONIA
Schedule 11 - RECREATION & CULTURE
ANNUAL BUDGET 2016/2017

| GL # | DESCRIPTION | ANNUAL BUDGET 2016/2017 | ESTIMATED ACTUAL 2015/2016 | ADOPTED BUDGET 2015/2016 | IE CODE |
|-------|--|-------------------------|----------------------------|--------------------------|---------|
| | OPERATING EXPENDITURE | | | | |
| | Public Halls Civic Centres | | | | |
| 11100 | ABC Costs- Public Halls & Civic Centres | 99,000 | 105,705 | 99,740 | |
| 11104 | H001 Maintenance - Public Halls | 2,500 | 1,748 | 2,500 | 500 |
| 11104 | H001 Old Miners Hall | 5,000 | 1,599 | 4,500 | 520 |
| 11104 | H001 Old Miners Hall | 2,000 | 2,581 | 2,000 | 540 |
| 11104 | H001 Old Miners Hall | 3,000 | 2,307 | 3,000 | 900 |
| 11104 | H001 Old Miners Hall | 870 | 2,167 | | 570 |
| 11104 | H002 Warralakin Hall | 500 | 154 | 500 | 520 |
| 11104 | H002 Warralakin Hall | | 148 | | 540 |
| 11104 | H002 Warralakin Hall | 500 | 767 | 500 | 570 |
| 11105 | Maintenance - Complex/ Gym | | | | |
| 11105 | BC1 Gym Maintenance/Operations | 1,500 | 1,042 | 1,500 | 500 |
| 11105 | BC1 Gym Maintenance/Operations | 3,000 | 592 | 3,000 | 520 |
| 11105 | BC1 Gym Maintenance/Operations | 1,500 | 1,390 | 500 | 540 |
| 11105 | BC1 Gym Maintenance/Operations | 2,000 | 1,376 | 2,000 | 900 |
| 11105 | BC2 Complex Minus Gym Maintenance/ Operations | 2,000 | 2,085 | 1,500 | 500 |
| 11105 | BC2 Complex Minus Gym Maintenance/ Operations | 10,000 | 10,913 | 6,000 | 520 |
| 11105 | BC2 Complex Minus Gym Maintenance/ Operations | | 3,240 | | 570 |
| 11105 | BC2 Complex Minus Gym Maintenance/ Operations | 1,500 | 1,390 | 1,000 | 540 |
| 11105 | BC2 Complex Minus Gym Maintenance/ Operations | 3,000 | 2,752 | 2,000 | 900 |
| 11106 | BWST Maintenance - Wanderers Stadium | 2,000 | 1,459 | 3,000 | 500 |
| 11106 | BWST Maintenance - Wanderers Stadium | | 3,792 | | 570 |
| 11106 | BWST Maintenance - Wanderers Stadium | 10,000 | 3,077 | 6,000 | 520 |
| 11106 | BWST Maintenance - Wanderers Stadium | 200 | 250 | 200 | 543 |
| 11106 | BWST Maintenance - Wanderers Stadium | 3,000 | 3,908 | 4,000 | 900 |
| 11107 | MOU Westonia Progress Payment | 40,000 | 56,793 | 26,000 | 520 |
| 11199 | Depreciation - Public Halls | 70,000 | 71,390 | 70,000 | 550 |
| 11199 | Depreciation - Public Halls | 5,000 | 4,965 | 3,000 | 551 |
| | Sub Total | 268,070 | 287,592 | 242,440 | |
| | OPERATING REVENUE | | | | |
| | Public Halls Civic Centres | | | | |
| 11110 | Income Relating to Public Halls & Civic Centres | (200) | 0 | (500) | 156 |
| 11111 | Income Evolution MOU 33% | (13,200) | (19,912) | (17,000) | 113 |
| 11112 | Income Charges Stadium | (200) | 0 | (200) | 154 |
| 11113 | Income Government Grants | 0 | 0 | 0 | 110 |
| 11114 | Income Evolution MOU WPA 67% | (26,800) | (40,427) | (35,000) | 113 |
| | Sub Total | (40,400) | (60,338) | (52,700) | |
| | OPERATING EXPENDITURE | | | | |
| | Swimming Pool | | | | |
| 11200 | Expenses Relating to Swimming Pools Other | 0 | 0 | 0 | |
| 11207 | BWSP Maintenance Westonia Swimming Pool | 500 | 127 | 500 | 500 |
| 11207 | BWSP Maintenance Westonia Swimming Pool | | 6,745 | | 570 |
| 11207 | BWSP Maintenance Westonia Swimming Pool | 15,000 | 15,464 | 10,000 | 520 |
| 11207 | BWSP Maintenance Westonia Swimming Pool | 6,000 | 6,562 | 6,000 | 540 |
| 11207 | BWSP Maintenance Westonia Swimming Pool | 500 | 442 | 500 | 541 |
| 11207 | BWSP Maintenance Westonia Swimming Pool | 650 | 167 | 650 | 900 |
| 11207 | BWSP Maintenance Westonia Swimming Pool | 500 | 105 | 500 | 901 |
| 11208 | Chlorine Expenses | 6,000 | 5,286 | 6,000 | 520 |
| 11209 | Management Contract Charges | 58,000 | 60,843 | 58,000 | 521 |
| 11210 | Water Charges | 5,000 | 4,111 | 5,000 | 542 |
| 11299 | Depreciaton - Swimming Pool | 10,000 | 10,006 | 10,000 | 550 |
| 11299 | Depreciaton - Swimming Pool | 12,000 | 11,917 | 5,000 | 551 |
| | Sub Total | 114,150 | 121,775 | 102,150 | |
| | OPERATING REVENUE | | | | |
| | Swimming Pool | | | | |
| 11202 | Swimming Pool Subsidy (Banked in Reserve) | | 0 | 0 | 112 |
| 11203 | Govt Grants - Swimming Pool | | 0 | 0 | 112 |
| | Sub Total | 0 | 0 | 0 | |

SHIRE OF WESTONIA
Schedule 11 - RECREATION & CULTURE
ANNUAL BUDGET 2016/2017

| GL # | DESCRIPTION | ANNUAL BUDGET 2016/2017 | ESTIMATED ACTUAL 2015/2016 | ADOPTED BUDGET 2015/2016 | IE CODE |
|--|--|-------------------------------|----------------------------------|--------------------------------|------------|
| OPERATING EXPENDITURE | | | | | |
| Other Recreation & Sport | | | | | |
| 11306 | Maintenance - Parks and Reserves | | 1,643 | | 500 |
| 11306 | Maintenance - Parks and Reserves | | 1,342 | | 520 |
| 11306 | Maintenance - Parks and Reserves | | 3,444 | | 542 |
| 11306 | Maintenance - Parks and Reserves | | 2,168 | | 900 |
| 11307 | MPGD Maintenance - Parks, Reserves, Playgrounds | 27,010 | 3,257 | 28,396 | 500 |
| 11307 | MPGD Maintenance - Parks, Reserves, Playgrounds | 14,337 | 7,587 | 4,522 | 520 |
| 11307 | MPGD Maintenance - Parks, Reserves, Playgrounds | | 733 | 500 | 570 |
| 11307 | MPGD Maintenance - Parks, Reserves, Playgrounds | 35,653 | 4,299 | 37,482 | 900 |
| 11307 | MPGD Maintenance - Parks, Reserves, Playgrounds | 11,500 | 1,588 | 11,500 | 901 |
| 11307 | MPGD Maintenance - Parks, Reserves, Playgrounds | 500 | 366 | 1,000 | 540 |
| 11307 | MPGD Maintenance - Parks, Reserves, Playgrounds | 0 | 1,464 | 1,000 | 542 |
| 11308 | Maintenance - Recreation Oval | 3,994 | 2,342 | 3,735 | 500 |
| 11308 | Maintenance - Recreation Oval | 6,000 | 6,733 | 6,000 | 520 |
| 11308 | Maintenance - Recreation Oval | 0 | 298 | 0 | 570 |
| 11308 | Maintenance - Recreation Oval | 2,000 | 1,769 | 2,000 | 540 |
| 11308 | Maintenance - Recreation Oval | 20,000 | 15,415 | 20,000 | 542 |
| 11308 | Maintenance - Recreation Oval | 5,272 | 3,091 | 4,930 | 900 |
| 11308 | Maintenance - Recreation Oval | 300 | 1,803 | 300 | 901 |
| 11399 | Depreciation - Other Rec & Sport | 25,000 | 24,960 | 25,000 | 550 |
| 11399 | Depreciation - Other Rec & Sport | 9,500 | 9,427 | 15,000 | 551 |
| 11399 | Depreciation - Other Rec & Sport | 9,500 | 9,370 | 6,000 | 556 |
| Sub Total | | 170,566 | 103,098 | 167,365 | |
| OPERATING REVENUE | | | | | |
| Other Recreation & Sport | | | | | |
| 11301 | Income Relating to Other Recreation & Sport | 0 | 0 | 0 | 154 |
| 11302 | Marquee Hire Charges | (1,000) | (500) | (1,000) | 156 |
| 11310 | Grant Funding | 0 | 0 | 0 | |
| Sub Total | | (1,000) | (500) | (1,000) | |
| OPERATING EXPENDITURE | | | | | |
| Television & Radio Rebroadcasting | | | | | |
| 11401 | Maintenance - Television and Rebroadcasting | 1,000 | 2,438 | 1,000 | 520 |
| 11499 | Depreciation - TV & Radio | 8,000 | 8,055 | 2,000 | 551 |
| Sub Total | | 9,000 | 10,493 | 3,000 | |
| OPERATING REVENUE | | | | | |
| Television & Radio Rebroadcasting | | | | | |
| 11402 | Income Relating to Television and Rebroadcasting | 0 | 0 | 0 | 156 |
| Sub Total | | 0 | 0 | 0 | |
| OPERATING EXPENDITURE | | | | | |
| Library | | | | | |
| 11500 | Expenses Relating to Libraries | 0 | 74 | 0 | 520 |
| 11504 | Library Salaries | 6,000 | 5,000 | 6,000 | 500 |
| 11504 | Library Salaries | 2,000 | 3,376 | 2,000 | 501 |
| 11505 | Library Expenses | 3,500 | 2,351 | 3,500 | 520 |
| Sub Total | | 11,500 | 10,801 | 11,500 | |
| OPERATING REVENUE | | | | | |
| Library | | | | | |
| 11501 | Income Relating to Libraries | (100) | 0 | (100) | 156 |
| 11502 | Fines & Penalties Charged | (100) | 0 | (100) | 153 |
| Sub Total | | (200) | 0 | (200) | |
| OPERATING EXPENDITURE | | | | | |
| Other Culture | | | | | |
| 11600 | Oral History Project | 0 | 3,909 | 4,500 | 520 |
| 11605 | Nature Reserve Management | 1,000 | 1,973 | 1,000 | 520 |
| 11606 | Maintenance Walgoolan Gazebo | 1,000 | 2,040 | 1,000 | |
| Sub Total | | 2,000 | 7,923 | 6,500 | |
| OPERATING REVENUE | | | | | |
| Other Culture | | | | | |
| 11601 | Income Relating to Other Culture | 0 | 0 | 0 | 156 |
| 11602 | Income Charges History Books | (200) | (282) | (200) | 156 |
| Sub Total | | (200) | (282) | (200) | |

| SHIRE OF WESTONIA Schedule 11 - RECREATION & CULTURE ANNUAL BUDGET 2016/2017 | | | | | |
|--|---|-------------------------------|----------------------------------|--------------------------------|------------|
| GL # | DESCRIPTION | ANNUAL BUDGET 2016/2017 | ESTIMATED ACTUAL 2015/2016 | ADOPTED BUDGET 2015/2016 | IE CODE |
| | TOTAL EXPENDITURE TO OPERATING STATEMENT | 575,286 | 541,681 | 532,955 | |
| | TOTAL INCOME TO OPERATING STATEMENT | (41,800) | (61,120) | (54,100) | |
| | CAPITAL EXPENDITURE | | | | |
| | Public Halls Civic Centres | | | | |
| 11102 | Purchase Land & Buildings - Public Halls & Civic Centres | | 0 | 0 | 700 |
| 11103 | Purchase Furniture & Equipment - Public Halls & Civic Centres | | 0 | 0 | 700 |
| | Sub Total | 0 | 0 | 0 | |
| | Swimming Pool | | | | |
| 11204 | Purchase Land & Buildings - Swimming Pools | | 0 | 0 | 700 |
| 11205 | Purchase Furniture & Equipment - Swimming Pools | | 0 | 0 | 700 |
| 11211 | Chlorination Unit - CAPITAL | | 0 | 0 | 700 |
| | Sub Total | 0 | 0 | 0 | |
| | Other Recreation & Sport | | | | |
| 11303 | Purchase Land & Buildings - Other Recreation & Sport | | 0 | 0 | 700 |
| 11305 | Purchase Parks & Ovals - Other Recreation & Sport | | 0 | 0 | 700 |
| 11304 | Purchase Furniture & Equip - | | 0 | 0 | 700 |
| | Sub Total | 0 | 0 | 0 | |
| | Television & Radio Rebroadcasting | | | | |
| 11403 | Purchase Land & Buildings - Television and Rebroadcasting | | 0 | 0 | 700 |
| 11404 | Purchase Furniture & Equipment - Television and | | 9,325 | 0 | |
| | Sub Total | 0 | 9,325 | 0 | |
| | Library | | | | |
| 11503 | Purchase Furniture & Equipment - Libraries | | 0 | 0 | 700 |
| | Sub Total | 0 | 0 | 0 | |
| | Other Culture | | | | |
| 11603 | Purchase Furniture & Equipment - Other Culture | | 0 | 0 | 700 |
| | Sub Total | 0 | 0 | 0 | |
| | TOTAL CAPITAL EXPENDITURE TO STATEMENT | 0 | 9,325 | 0 | |

30/06/2017
Schedule 11 - RECREATION & CULTURE

| Account | Particulars | Amount |
|----------------|---|---------------|
| | Operating Expenditure | |
| | Public Halls & Civic Centres | |
| 11104 | Public Halls Mtce | |
| | Public Halls Mtce | 2,500 |
| | Public Halls Mtce | 5,000 |
| | Public Halls Mtce - Stove Connection | 2,000 |
| | Old Hall & Hall Toilet Block | 600 |
| | Public Halls Utilities | 3,000 |
| | Warralakin | 500 |
| | Warralakin | 270 |
| | Warralakin | 500 |
| | | 14,370 |
| | BC1 Complex Mtce as per Building Inspections | 10,000 |
| | BC2 Gymnasium Mtce | 3,000 |
| | Complex | 1,000 |
| | Complex Utilities | 3,000 |
| | Complex Cleaning | 7,500 |
| | | 24,500 |
| 11106 | Stadium Mtce | |
| | Stadium Mtceas per Building Inspections | 10,000 |
| | Stadium | 1,000 |
| | Stadium Utilities | 200 |
| | Stadium Cleaning | 4,000 |
| | | 15,200 |
| 11199 | Depreciation | |
| | Building Depreciation | 75,000 |
| | | 75,000 |
| | Operating Revenue | |
| | Public Halls & Civic Centres | |
| 11110 | Public Hall Hire Fees | |
| | Complex & Hall Hire Charges | 500 |
| | | 500 |
| 11112 | Stadium Charges | |
| | Stadium Charges | 500 |
| | | 500 |
| 11111 | Evolution MOU | |
| | Evolution MOU 33% | 13,200 |
| | | 13,200 |
| 11114 | Contribution Westonia Progress | |
| | Contribution Westonia Progress | 26,800 |
| | | 26,800 |
| | Operating Expenditure | |
| | Swimming Pool | |
| | Swimming Pool Operational Costs | |
| 11209 | Contract Wages | 58,000 |
| | Swimming Pool | 5,500 |
| 11208 | Chemicals | 6,000 |
| 11207 | Other | 22,650 |
| | | 92,150 |

30/06/2017
Schedule 11 - RECREATION & CULTURE

| Account | Particulars | Amount |
|----------------|--|-----------------|
| 11210 | Swimming Pool Utilities | |
| | Water | 5,000 |
| | Power | 5,000 |
| | Phone | 500 |
| | | <u>10,500</u> |
| 11299 | Depreciation | |
| | Depreciation | 22,000 |
| | | <u>22,000</u> |
| | Operating Revenue | |
| | Swimming Pool | |
| 11202 | Government Grant | |
| | Swimming Pool Grant - (State Revenue Department) | Reserve - |
| | | - |
| | Admissions Charges - Daily | |
| | Various | - |
| | | - |
| 11307 | Mtce Parks, Gardens & Reserves | |
| | Maintenance - Parks, Gardens & Reserves | Wages 72,163 |
| | Maintenance - Parks, Gardens & Reserves | Utilities 1,500 |
| | Maintenance - Parks, Gardens & Reserves | Mtce 4,337 |
| | Gazebo, Toilets, Improvements | Insurance 1,000 |
| | Memorial Rose Garden | 10,000 |
| | | <u>89,000</u> |
| 11308 | Oval Mtce | |
| | Oval Mtce - Chemical, Fertiliser | 14,566 |
| | Oval Improvments, irrigation | Insurance 1,000 |
| | Oval Utilities - Water | 20,000 |
| | Oval Utilities - Power | 2,000 |
| | | <u>37,566</u> |
| 11399 | Depreciation | |
| | Depreciation | 44,000 |
| | | <u>44,000</u> |
| | Operating Revenue | |
| | Other Sport and Recreation | |
| 11302 | Fees & Charges | |
| | Marquee Hire | 1,000 |
| | | <u>1,000</u> |
| | Operating Expenditure | |
| | Library Operating Costs | |
| 11504 | Library Salaries | 8,000 |
| 11505 | LMIS Licence Renewal & Maintenance | 1,500 |
| 11505 | Freight Costs for delivery of books | 2,000 |
| | | <u>11,500</u> |
| | Operating Revenue | |
| | Library | |
| 11501 | Reimbursements | |
| | Lost Books | 100 |
| | | <u>100</u> |
| 11502 | Fines & Penalties | |
| | Fines & Penalties | 100 |
| | | <u>100</u> |

30/06/2017
Schedule 11 - RECREATION & CULTURE

| Account | Particulars | Amount |
|----------------|-------------------------------|---------------|
| | Operating Expenditure | |
| | Television & Radio | |
| 11401 | Radio Equipment Mtce | |
| | <i>Radio Equipment Mtce</i> | 1,000 |
| | | <u>1,000</u> |
| 11499 | Depreciation | |
| | <i>Depreciation</i> | 8,000 |
| | | <u>8,000</u> |
| | Operating Expenditure | |
| | Other Culture | |
| | <i>Oral History</i> | - |
| | | <u>-</u> |
| 11605 | Nature Reserve Mtce | |
| | <i>Nature Reserve Mtce</i> | 1,000 |
| | | <u>1,000</u> |
| 11606 | Walgoolan Gazebo Mtce | |
| | <i>Walgoolan Gazebo Mtce</i> | 1,000 |
| | | <u>1,000</u> |
| | Operating Revenue | |
| | Other Culture | |
| 11602 | Sales | |
| | <i>Sale of History Books</i> | 200 |
| | | <u>200</u> |

| SHIRE OF WESTONIA Schedule 12 - TRANSPORT ANNUAL BUDGET 2016/2017 | | | | | IE CODE |
|---|---|-------------------------------|----------------------------------|--------------------------------|------------|
| GL # | | ANNUAL BUDGET 2016/2017 | ESTIMATED ACTUAL 2015/2016 | ADOPTED BUDGET 2015/2016 | |
| | CAPITAL EXPENDITURE | | | | |
| | Streets, Roads, Bridges & Depot Mtce | | | | |
| 12101 | Roads Construction Council | | | 0 | |
| 12101 | C0014 Day Rd - CAPITAL | 43,000 | 21,810 | 41,000 | |
| 12101 | C0007 Boodarockin Rd - CAPITAL | 28,000 | 1,379 | 75,000 | |
| 12101 | C0008 Goldfields Rd - CAPITAL | | 40,801 | 37,000 | |
| 12101 | C0021 Warrachupin Nth Rd - CAPITAL | | 44,711 | 64,000 | |
| 12101 | C0022 Warrachupin Nth Rd - CAPITAL | | 16,368 | 64,000 | |
| 12101 | C0010 Begley Rd Floodway - CAPITAL | 29,000 | | | |
| 12101 | C0004 4 Mile Gate Rd Floodway - CAPITAL | | | | |
| 12101 | C0084 Warralakin Rd Pipes - CAPITAL | 15,000 | | | |
| 12101 | C0025 Rabbit Proof Fence Rd - CAPITAL | 55,000 | | | |
| 12101 | | | | | |
| 12103 | MRWA Project Construction | | | | |
| 12103 | RRG85 Westonia/Carrabin Rd | 131,920 | 369,372 | 363,000 | |
| 12103 | RRG85R Westonia/Carrabin Rd - Boundary Rd Reseal | 108,210 | | | |
| 12103 | RRG85C Westonia/Carrabin Rd - Boundary Rd Reconstruction | 122,700 | | | |
| 12104 | Roads to Recovery Construction | | | | |
| 12104 | R2R07A Boodarockin Rd | | 15,000 | | |
| 12104 | R2R14 Day Rd | | 10,999 | | |
| 12104 | R2R20 6 Mile Gate Road | | 20,178 | | |
| 12104 | R2R25 Rabbit Proof Fence Rd | | 10,634 | | |
| 12104 | R2R25R Rabbit Proof Fence Rd | | 12,400 | | |
| 12104 | R2R36 Lindley Rd | | 10,100 | | |
| 12104 | R2R07 Boodarockin Rd | | 82,143 | | |
| 12104 | R2R005 Warrachupin Rd | | 17,468 | | |
| 12104 | R2R57 Quartz Street | | 67,388 | 62,000 | |
| 12104 | R2R89 Shreeve Road | | 358,646 | 349,000 | |
| 12104 | R2R21 Warrachupin Nth Rd | | 43,232 | 43,000 | |
| 12104 | R2RRS Corsini, Day, Lane, Crees, Townrow, Crews, Lindley | | 0 | 79,100 | |
| 12104 | R2R05 Warrachupin Rd Hotmix - CAPITAL | | 24,257 | 24,000 | |
| 12104 | R2R80 Della Bosca Road | | 26,986 | 26,000 | |
| 12104 | R2R91 M40 Reseals | 252,000 | | | |
| 12104 | R2R60 Cement Street | 76,000 | | | |
| 12104 | R2R07 Boodarockin Rd - CAPITAL | 76,000 | | | |
| 12104 | R2R92 Leeman Rd - CAPITAL | 70,000 | | | |
| 12104 | R2R50 Morrison Rd - CAPITAL | 64,796 | | | |
| 12105 | Blackspot funding Construction | | | | |
| 12105 | BSP03 Carrabin Siding Road Stage 1 | | 38,665 | 43,300 | |
| 12105 | BSP03 Carrabin Siding Road Stage 2 | 559,120 | | 495,000 | |
| 12105 | BSPLM RPF, Leach, Shreeve, Westonia/Carrabin-Line marking & sign | 47,000 | | | |
| 12105 | | | | | |
| 12106 | Bridges Construction | | 0 | 0 | |
| 12107 | Drainage Construction | | 0 | 0 | |
| 12108 | FP0055 Footpath Construction | 5,000 | 83,925 | 72,875 | |
| 12109 | Purchase Land and Buildings | | 0 | 0 | |
| 12110 | Purchase Furniture & Equipment | | 0 | 0 | |
| | Sub Total | 1,682,746 | 1,316,462 | 1,838,275 | |
| | OPERATING EXPENDITURE | | | | |
| | Streets, Roads, Bridges & Depot Mtce | | | | |
| 12200 | Expenses Relating to Streets, Roads, Bridges & Depot | 0 | 0 | 0 | 520 |
| 12202 | Power - Street Lighting | 6,000 | 7,326 | 6,000 | 540 |
| 12203 | Maintenance - GRM | 82,381 | 96,017 | 63,676 | 500 |
| 12203 | Maintenance - GRM | 0 | 12,895 | 164 | 520 |
| 12203 | Maintenance - GRM | 108,619 | 192,169 | 84,053 | 900 |
| 12203 | Maintenance - GRM | 77,000 | 116,222 | 79,435 | 901 |
| 12204 | Maintenance - Depot | | | 0 | |
| 12204 | BDEP Maintenance Depot | | 1,000 | | 521 |
| 12204 | BDEP Maintenance Depot | 1,000 | 1,094 | 1,000 | 500 |
| 12204 | BDEP Maintenance Depot | 2,500 | 6,361 | 2,000 | 520 |
| 12204 | BDEP Maintenance Depot | 2,000 | 2,357 | 1,500 | 540 |
| 12204 | BDEP Maintenance Depot | 1,000 | 816 | 1,200 | 542 |
| 12204 | BDEP Maintenance Depot | | 1,715 | | 570 |
| 12204 | BDEP Maintenance Depot | 1,320 | 1,443 | 1,320 | 900 |
| 12205 | Maintenance - Footpaths | 500 | 0 | 500 | 520 |
| 12206 | Traffic Signs Maintenance | 1,000 | 0 | 1,000 | 500 |
| 12206 | Traffic Signs Maintenance | 12,000 | 8,803 | 12,000 | 520 |
| 12206 | Traffic Signs Maintenance | 1,000 | 0 | 1,000 | 900 |
| 12206 | Traffic Signs Maintenance | 1,000 | 0 | 1,000 | 901 |
| 12208 | Townsite Beautification | 39,178 | 52,780 | 29,720 | 500 |
| 12208 | Townsite Beautification | 5,000 | 8,362 | 5,000 | 520 |
| 12208 | Townsite Beautification | 51,715 | 69,348 | 39,230 | 900 |
| 12208 | Townsite Beautification | 14,000 | 29,808 | 14,000 | 901 |
| 16105 | Loan Interest Loan # 4 | 3,060 | 4,645 | 4,645 | 560 |
| 12219 | RRG Expenses | 7,000 | 7,148 | 13,500 | 520 |
| 12299 | Depreciation - Street, Roads, Bridges | 19,000 | 18,900 | 19,000 | 550 |
| 12299 | Depreciation - Street, Roads, Bridges | 2,500,000 | 2,634,331 | 1,100,000 | 553 |
| 12299 | Depreciation - Street, Roads, Bridges | 8,000 | 7,396 | 2,000 | 554 |
| | Sub Total | 2,944,273 | 3,280,936 | 1,482,943 | |

| SHIRE OF WESTONIA Schedule 12 - TRANSPORT ANNUAL BUDGET 2016/2017 | | | | | | |
|---|--|-------------------------------|----------------------------------|--------------------------------|------------|--|
| GL # | | ANNUAL BUDGET 2016/2017 | ESTIMATED ACTUAL 2015/2016 | ADOPTED BUDGET 2015/2016 | IE CODE | |
| OPERATING REVENUE | | | | | | |
| Streets, Roads, Bridges & Depot Mtce | | | | | | |
| 12201 | Income Relating to Streets, Roads, Bridges & Depot | 0 | (134) | 0 | 113 | |
| 12209 | Bikewest Grants - Dual Use Paths | 0 | 0 | 0 | 113 | |
| 12210 | Crossover Contributions | 0 | 0 | 0 | 113 | |
| 12211 | Grant - MRWA Project | 0 | 0 | 0 | 113 | |
| 12212 | Grant - MRWA Direct | (115,109) | (107,100) | (107,100) | 110 | |
| 12213 | Grant - MRWA Specific | (242,000) | (238,904) | (242,000) | 181 | |
| 12214 | Grant - Specific Bridges | 0 | 0 | 0 | 113 | |
| 12215 | Grant - Roadwise | 0 | 0 | 0 | 113 | |
| 12216 | Grant - Roads to Recovery | (538,796) | (666,528) | (583,100) | 182 | |
| 12217 | Grant - MRWA Blackspot | (25,333) | 0 | 0 | | |
| 12217 | Grant - MRWA Blackspot 75% of claim | (240,954) | 0 | (198,000) | 181 | |
| | Sub Total | (1,162,192) | (1,119,766) | (1,023,100) | | |
| OPERATING EXPENDITURE | | | | | | |
| Aerodrome | | | | | | |
| 12600 | Expenses Relating to Aerodromes | | 374 | | | |
| 12604 | Airport Maintenance | 3,393 | 1,791 | 846 | 520 | |
| 12604 | Airport Maintenance | 878 | 209 | 0 | 570 | |
| 12604 | Airport Maintenance | 4,479 | 0 | 1,114 | 900 | |
| 12604 | Airport Maintenance | 7,250 | 0 | 540 | 901 | |
| | Sub Total | 16,000 | 2,375 | 2,500 | | |
| OPERATING REVENUE | | | | | | |
| Aerodrome | | | | | | |
| 12601 | Income Relating to Aerodromes | | 0 | (100) | 156 | |
| | Sub Total | 0 | 0 | (100) | | |
| TOTAL EXPENDITURE TO OPERATING STATEMENT | | 2,960,273 | 3,283,310 | 1,485,443 | | |
| TOTAL INCOME TO OPERATING STATEMENT | | (115,109) | (107,100) | (107,200) | | |
| CAPITAL EXPENDITURE | | | | | | |
| Road Plant Purchases | | | | | | |
| 12605 | Airport Building - CAPITAL | | | 0 | | |
| 12220 | <i>SSHEL</i> Depot Storage Shed | 3,000 | 16,312 | 28,000 | | |
| 14213 | Works Supervisor Vehicle - CAPITAL | 54,000 | 53,977 | 53,200 | | |
| 12307 | <i>04WT</i> Crew Cab Ute | | 41,235 | 37,200 | | |
| 12307 | <i>WT06</i> Hilux - Grader Ute | | 22,187 | 24,900 | | |
| 12304 | <i>MINI</i> Mini Excavator | | 53,830 | 48,000 | | |
| 12304 | <i>ROCK</i> Rock Breaker | | 7,470 | 8,000 | | |
| 12304 | <i>TELE</i> Telehandler | | 206,548 | 165,000 | | |
| 12304 | <i>MOWER</i> Ride on Mower | 4,500 | | | | |
| 12304 | <i>TRAI</i> Tandem axle Trailer | 3,000 | | | | |
| 12304 | <i>PLTRAI</i> 4.5 tonne Plant Trailer | 9,000 | | | | |
| 12304 | <i>CANTER</i> Canter | 66,500 | | | | |
| 12304 | <i>LOADER</i> Loader | 310,000 | | | | |
| 12304 | <i>GRADER</i> Grader | 380,000 | | | | |
| 16113 | Loan Principal Loan # 4 | 22,696 | 21,111 | 21,111 | 701 | |
| 12603 | Purchase Plant & Equipment - Aerodromes | | 2,450 | 0 | | |
| 12605 | Airport Building - CAPITAL | | 800 | 0 | | |
| | Sub Total | 852,696 | 425,920 | 385,411 | | |
| TOTAL CAPITAL EXPENDITURE TO STATEMENT | | 2,535,442 | 1,742,382 | 2,223,686 | | |
| CAPITAL REVENUE | | | | | | |
| Transport | | | | | | |
| 12398 | Proceeds from Sale of Asset | | (20,759) | 0 | 130 | |
| | Works Supervisors Vehicle - CAPITAL | (45,400) | | (31,500) | | |
| | Crew Cab Ute | | | (25,500) | | |
| | Grader Ute | | | (8,200) | | |
| | Mini Excavator | | | (16,000) | 700 | |
| | Telehandler | | | (67,450) | 700 | |
| | Ride on mower | (500) | | | | |
| | Canter | (20,000) | | | | |
| | Loader | (110,000) | | | | |
| | Grader | (120,000) | | | | |
| | Sub Total | (295,900) | (20,759) | (148,650) | | |
| TOTAL CAPITAL INCOME STATEMENT | | (1,342,983) | (1,140,526) | (1,171,750) | | |

30/06/2017
Schedule 12 - TRANSPORT

| Account | Particulars | Amount |
|--------------|---|------------------------|
| | Operating Expenditure | |
| | Streets, Roads, Bridges & Depot Mtce | |
| 12203 | General Road Mtce | |
| | General Road Mtce | 268,000 |
| | | <u>268,000</u> |
| 12202 | Street Lighting | |
| | Street Lighting | 6,000 |
| | | <u>6,000</u> |
| 12204 | Depot Mtce | |
| BDEP | Depot Mtce | 4,820 |
| | Insurance | 1,000 |
| | Depot Utilities | 2,000 |
| | | <u>7,820</u> |
| 12205 | Footpath Mtce | |
| | Footpath Mtce | 500 |
| | | <u>500</u> |
| 12208 | Townsite Beautification | |
| | Townsite Beautification | 104,893 |
| | Townsite Beautification | 5,000 |
| | | <u>109,893</u> |
| 12206 | Traffic Signs & Equipment | |
| | Various Signs | 15,000 |
| | | <u>15,000</u> |
| 16105 | Interest on Loans | |
| | Loan 4 | 3,060 |
| | | <u>3,060</u> |
| 12219 | RRG Expenses | |
| | Regional Road Group Expenses | 1,000 |
| | Roman | 6,000 |
| | | <u>7,000</u> |
| 12299 | Depreciation | |
| | Infrastructure Depreciation | 19,000 |
| | Infrastructure Depreciation | 8,000 |
| | Infrastructure Depreciation | 2,500,000 |
| | | <u>2,527,000</u> |
| | Operating Revenue | |
| | Streets, Roads, Bridges & Depot Mtce | |
| 12212 | Direct Grants | |
| | Main Road Direct Grant Funding | 115,109 |
| | | <u>115,109</u> |
| | Capital Revenue | |
| | Streets, Roads, Bridges & Depot Mtce | |
| 12217 | Blackspot Funding | |
| | Carrabin Sth/Bin Road Intersection-Stage 2 | 66% of funding 25,333 |
| | Line Marking - RPF, Leach, Shreeve, Westonia-Carrabin | 66% of funding 240,954 |
| | | <u>266,287</u> |
| 12213 | Road Project Grants (RRG) | |
| | Westonia/Carrabin Road | 242,000 |
| | | <u>242,000</u> |
| 12216 | Roads to Recovery Grant | |
| | Roads to Recovery Grant Funding | 233,240 |
| | Addition funding | 305,556 |
| | | <u>538,796</u> |

30/06/2017
Schedule 12 - TRANSPORT

| | | |
|--|------------------|----------------|
| Capital Revenue | | |
| Road Plant Purchase | | |
| Works Supervisor Vehicle | Prado | 45,400 |
| Ride on Mower | | 500 |
| Canter | Canter | 20,000 |
| Loader | Cat 938 | 110,000 |
| Grader | JD 770D | 120,000 |
| | | 295,900 |
| Capital Streets, Roads, Bridges | | |
| 12104 R2R | | |
| R2R91 M40 Reseals - CAPITAL | 7.0km | 252,000 |
| R2R60 Cement Street - CAPITAL | .15km drainage | 76,000 |
| R2R7 Boodarockin Rd - CAPITAL | 4.0km | 76,000 |
| R2R92 Leeman Rd - CAPITAL | 2.5km | 70,000 |
| R2R50 Morrison Rd - CAPITAL | 3.0km | 64,796 |
| | | 538,796 |
| 12103 RRG | | |
| RRG85 Westonia/Carrabin Rd | SLK 0.28 - 1.38 | 131,920 |
| RRG85 Westonia/Carrabin Rd | SLK 9.18 - 11.58 | 108,210 |
| RRG85 Westonia/Carrabin Rd | SLK 8.53 - 9.18 | 122,700 |
| | | 362,830 |
| Council Funds | | |
| C0014 Day Rd - CAPITAL | 2.0km | 43,000 |
| C0007 Boodarockin Rd - CAPITAL | 2.3km | 28,000 |
| C0005 Begley Rd -CAPITAL | Floodway | 29,000 |
| C0004 Warralakin Rd - CAPITAL | Drainage-pipes | 15,000 |
| C0084 Rabbit Proof Fence Rd North - CAPITAL | 4.0km | 55,000 |
| | | 170,000 |
| 12105 Black Spot | | |
| BSP03 Carrabin Siding Road Stage 2 | | 559,120 |
| BSP Line Marking - RPF, Leach, Shreeve, Westonia-Carrabin | | 47,000 |
| | | 606,120 |
| 12108 Footpath | | |
| Various Footpaths - Grant Funding | Diorite Street | 5,000 |
| | | 5,000 |
| Road Plant Purchase | | |
| Depot Storage Shed | Shelving | 3,000 |
| Works Supervisor Vehicle | Prado | 54,000 |
| Ride on Mower | | 4,500 |
| Tandem Axle Trailer | General | 3,000 |
| 4.5 tonne Plant Trailer (mini ex) | Mini Excavator | 9,000 |
| Canter | Canter | 66,500 |
| Loader | Cat 938 | 310,000 |
| Grader | JD 770D | 380,000 |
| | | 830,000 |
| 16113 Loan 4 Depot | | |
| Principal | | 22,696 |
| | | 22,696 |
| Operating Expenditure | | |
| Aerodrome | | |
| 12604 Westonia Airstrip Mtce | | |
| Mtce | | 16,000 |
| | | 16,000 |
| Operating Revenue | | |
| Aerodrome | | |
| 12601 Airport Landing Fees | | |
| Fees | | 500 |
| | | 500 |

SHIRE OF WESTONIA
Schedule 13 - ECONOMIC SERVICES
ANNUAL BUDGET 2016/2017

| GL # | DESCRIPTION | ANNUAL BUDGET 2016/2017 | ESTIMATED ACTUAL 2015/2016 | ADOPTED BUDGET 2015/2016 | IE CODE |
|-------------------------------------|---|-------------------------------|----------------------------------|--------------------------------|------------|
| OPERATING EXPENDITURE | | | | | |
| Rural Services | | | | | |
| 13100 | ABC Costs- Rural Services | 66,000 | 77,650 | 66,500 | |
| 13119 | Project TBA - Fox Shoot | 20,000 | 15,475 | 45,000 | 520 |
| 13120 | NRM Workcover | 0 | 0 | 0 | 570 |
| 13121 | NRM Superannuation | 0 | 0 | 0 | 501 |
| 13123 | NRM Contract | 18,000 | 15,400 | 18,000 | 521 |
| 13124 | Promotional Material | 0 | 0 | 0 | 520 |
| 13125 | Noxious Weed Control | 2,000 | 1,757 | 500 | 520 |
| 13126 | Wild Dog Contribution | 0 | 6,500 | 6,500 | |
| Sub Total | | 106,000 | 116,782 | 136,500 | |
| OPERATING REVENUE | | | | | |
| Rural Services | | | | | |
| 13101 | Income Relating to Rural Services | 0 | (2,648) | (20,545) | 156 |
| 13104 | NRM Contract Works Income | 0 | (1,667) | 0 | 113 |
| 13105 | Govt. Grant Funding | (10,000) | 0 | (10,000) | 181 |
| Sub Total | | (10,000) | (4,315) | (30,545) | |
| OPERATING EXPENDITURE | | | | | |
| Tourism & Area Promotion | | | | | |
| 13200 | Admin Allocations Tourism & Area Promotion | 33,000 | 35,235 | 33,200 | |
| 13210 | Area Promotion | 5,000 | 6,938 | 5,000 | 520 |
| 13211 | SUBS- CW Visitor Centre | 4,500 | 3,325 | 4,000 | 524 |
| 13212 | SUBS- Newtravel | 3,000 | 2,000 | 2,000 | 524 |
| 13213 | Maintenance Caravan Park | | | | |
| 13213 | <i>MCVAN</i> Maintenance Caravan Park | 8,607 | 6,158 | 791 | 500 |
| 13213 | <i>MCVAN</i> Maintenance Caravan Park | 8,000 | 4,954 | 5,000 | 520 |
| 13213 | <i>MCVAN</i> Maintenance Caravan Park | 6,200 | 6,150 | 630 | 521 |
| 13213 | <i>MCVAN</i> Maintenance Caravan Park | 630 | 289 | | 570 |
| 13213 | <i>MCVAN</i> Maintenance Caravan Park | 630 | 1,762 | | 901 |
| 13213 | <i>MCVAN</i> Maintenance Caravan Park | 11,442 | 8,128 | 1,045 | 900 |
| 13214 | Information Bay- Carrabin | | | | |
| 13214 | <i>MIBC</i> Information Bay- Carrabin | 1,000 | 364 | 1,000 | 520 |
| 13214 | <i>MIBC</i> Information Bay- Carrabin | 360 | 465 | 500 | 521 |
| 13214 | <i>MIBC</i> Information Bay- Carrabin | 230 | 230 | 500 | 540 |
| 13214 | <i>MIBC</i> Information Bay- Carrabin | 10 | 9 | 500 | 541 |
| 13215 | Old Club Hotel Museum -Maintenance | | | | |
| 13215 | <i>MOCHM</i> Old Club Hotel Museum -Maintenance | 2,000 | 2,105 | 2,000 | 500 |
| 13215 | <i>MOCHM</i> Old Club Hotel Museum -Maintenance | 5,000 | 3,800 | 12,000 | 520 |
| 13215 | <i>MOCHM</i> Old Club Hotel Museum -Maintenance | | 1,300 | | 570 |
| 13215 | <i>MOCHM</i> Old Club Hotel Museum -Maintenance | 2,640 | 2,779 | 2,640 | 900 |
| 13299 | Depriciation - Tourism & Area Promotion | 2,000 | 1,780 | 2,500 | 550 |
| 13299 | Depriciation - Tourism & Area Promotion | 12,000 | 11,584 | 5,500 | 551 |
| Sub Total | | 106,249 | 99,357 | 78,806 | |
| OPERATING REVENUE | | | | | |
| Tourism & Area Promotion | | | | | |
| 13201 | Income Relating to Tourism & Area Promotion | 0 | (7,727) | (12,065) | |
| 13202 | Caravan Site Charges | (10,000) | (12,685) | (10,000) | 156 |
| 13203 | Tent Site Charges | (300) | (201) | (800) | 156 |
| 13204 | Souvenir Sales | (200) | (454) | (200) | 156 |
| 13221 | Income - Old Club Hotel Museum Entry | (3,000) | (3,174) | (3,000) | 156 |
| 13226 | Income - Museum Watch | | | | |
| Sub Total | | (13,500) | (24,241) | (26,065) | |
| OPERATING EXPENDITURE | | | | | |
| Building Control | | | | | |
| 13300 | Expenses Relating to Building Control | 0 | 382 | 0 | |
| 13301 | Contract EH Services | 3,000 | 0 | 5,000 | 521 |
| Sub Total | | 3,000 | 382 | 5,000 | |

SHIRE OF WESTONIA
Schedule 13 - ECONOMIC SERVICES
ANNUAL BUDGET 2016/2017

| GL # | DESCRIPTION | ANNUAL BUDGET 2016/2017 | ESTIMATED ACTUAL 2015/2016 | ADOPTED BUDGET 2015/2016 | IE CODE |
|---|---|-------------------------------|----------------------------------|--------------------------------|------------|
| OPERATING REVENUE | | | | | |
| Building Control | | | | | |
| 13302 | Income Relating to Building Control | 0 | 0 | 0 | 156 |
| 13303 | Building Permit Charges | (1,500) | (909) | (1,500) | 156 |
| 13304 | Demolition Charges | (100) | 0 | (100) | 156 |
| 13305 | Commission BRB | (300) | 0 | (300) | 170 |
| | Sub Total | (1,900) | (909) | (1,900) | |
| OPERATING EXPENDITURE | | | | | |
| Plant Nursery | | | | | |
| 13500 | Expenses Relating to Plant Nursery | | 0 | 0 | 520 |
| 13502 | Nursery Operating Costs | 150 | 125 | 0 | 570 |
| 13502 | Nursery Operating Costs | 2,350 | 1,514 | 2,500 | 520 |
| | Sub Total | 2,500 | 1,640 | 2,500 | |
| OPERATING REVENUE | | | | | |
| Plant Nursery | | | | | |
| 13503 | Income Relating to Plant Nursery | 0 | 0 | (500) | 156 |
| 13504 | Community Nursery Charges | (500) | (300) | (500) | 156 |
| 13505 | Tree Planter Hire | (500) | (300) | (500) | |
| | Sub Total | (500) | (300) | (1,000) | |
| OPERATING EXPENDITURE | | | | | |
| Other Economic Services | | | | | |
| 13600 | Expenses Relating to Other Economic Services | 3,000 | 3,198 | 0 | |
| 13610 | Maintenance - Westonia CRC | | | | |
| 13610 | <i>BWCRC</i> Maintenance - Westonia CRC | 4,500 | 4,254 | 4,500 | 500 |
| 13610 | <i>BWCRC</i> Maintenance - Westonia CRC | 1,000 | 932 | 1,000 | 520 |
| 13610 | <i>BWCRC</i> Maintenance - Westonia CRC | 2,000 | 1,795 | 2,000 | 521 |
| 13610 | <i>BWCRC</i> Maintenance - Westonia CRC | 3,000 | 2,934 | 3,000 | 540 |
| 13610 | <i>BWCRC</i> Maintenance - Westonia CRC | 1,500 | 1,605 | 2,000 | 541 |
| 13610 | <i>BWCRC</i> Maintenance - Westonia CRC | 500 | 215 | 500 | 542 |
| 13610 | <i>BWCRC</i> Maintenance - Westonia CRC | 500 | 1,699 | | 570 |
| 13610 | <i>BWCRC</i> Maintenance - Westonia CRC | 5,500 | 5,615 | 5,500 | 900 |
| 13610 | <i>BWCRC</i> Maintenance - Westonia CRC | 200 | 395 | 0 | 901 |
| 13616 | Westonia CRC Contributions | 2,500 | 2,500 | 2,500 | 520 |
| 13611 | Water Supply Standpipes | 3,000 | 2,326 | 0 | 520 |
| 13611 | Water Supply Standpipes | 18,000 | 15,751 | 25,000 | 542 |
| 13612 | Drought Relief - Water Tanks | 0 | 0 | 0 | 520 |
| 13613 | Evolution Lease - Industrial Shed | | | | |
| 13613 | <i>BIDS</i> Evolution Lease - Industrial Shed | | 130 | 0 | 520 |
| 13614 | St Lukes Church | 3,000 | 1,770 | 3,000 | 520 |
| 16107 | Loan Interest Loan # 6 | 2,717 | 7,531 | 3,196 | 560 |
| 13699 | Deprciation - Other Economic Services | 32,000 | 31,399 | 32,000 | 550 |
| 13699 | Deprciation - Other Economic Services | | 2,608 | | 551 |
| 13699 | Deprciation - Other Economic Services | 5,000 | 5,068 | 5,000 | 556 |
| | Sub Total | 87,917 | 91,724 | 89,196 | |
| OPERATING REVENUE | | | | | |
| Other Economic Services | | | | | |
| 13601 | Income Relating to Other Economic Services | 0 | 0 | | 156 |
| 13602 | Community Bus Hire Charges | (2,000) | (1,459) | (2,000) | 156 |
| 13603 | Evolution Lease - Industrial Shed | (25,000) | (20,477) | (25,000) | |
| 13604 | Police Licensing Commissions | (4,500) | (5,287) | (4,500) | |
| 13607 | SSL Interest Reimbursement | (2,717) | (3,331) | (3,196) | 114 |
| 13618 | Reimbursements General | 0 | (258) | 0 | |
| 13605 | Federal Education Grant | 0 | 0 | 0 | |
| | Sub Total | (34,217) | (30,812) | (34,696) | |
| TOTAL EXPENDITURE TO OPERATING STATEMENT | | 305,666 | 309,884 | 312,002 | |
| TOTAL INCOME TO OPERATING STATEMENT | | (60,117) | (60,577) | (94,206) | |

SHIRE OF WESTONIA
Schedule 13 - ECONOMIC SERVICES
ANNUAL BUDGET 2016/2017

| GL # | DESCRIPTION | ANNUAL BUDGET 2016/2017 | ESTIMATED ACTUAL 2015/2016 | ADOPTED BUDGET 2015/2016 | IE CODE |
|---|---|-------------------------------|----------------------------------|--------------------------------|------------|
| CAPITAL EXPENDITURE | | | | | |
| Rural Services | | | | | |
| 13106 | Purchase Furniture & Equipment - Rural Services | | 0 | 0 | |
| 13107 | Purchase Plant & Equipment - Rural Services | | 0 | 0 | |
| 13109 | NRM Vehicle - CAPITAL | | 0 | 0 | |
| | Sub Total | 0 | 0 | 0 | |
| Tourism & Area Promotion | | | | | |
| 13216 | Old Club Hotel Museum Project - CAPITAL | 0 | 15,759 | 9,500 | |
| 13224 | Campers Kitchen - CAPITAL | | 276,467 | 250,000 | |
| 13217 | Caravan Park - New Bays CAPITAL | 15,000 | 5,470 | 0 | |
| 16115 | Loan Principal Loan # 6 | 8,123 | 5,191 | 7,644 | 701 |
| | Sub Total | 23,123 | 302,887 | 267,144 | |
| Building Control | | | | | |
| 13306 | Purchase Furniture & Equipment - Building Control | | 0 | 0 | |
| | Sub Total | 0 | 0 | 0 | |
| Plant Nursery | | | | | |
| 13506 | Purchase Furniture & Equipment - Plant Nursery | | 0 | 0 | |
| | Sub Total | 0 | 0 | 0 | |
| TOTAL CAPITAL EXPENDITURE TO STATEMENT | | 23,123 | 302,887 | 267,144 | |
| CAPITAL REVENUE | | | | | |
| Rural Services | | | | | |
| Tourism & Area Promotion | | | | | |
| 13198 | Profit on Sale of Asset | 0 | 0 | 0 | |
| 13608 | SSL Principal Reimbursement | (8,123) | (7,531) | (7,644) | |
| 13223 | Museum Mine Tunnel - INCOME | 0 | 0 | 0 | |
| | Land & Buildings - Community Shed (RDA Funding) | 0 | 0 | 0 | |
| | Sub Total | (8,123) | (7,531) | (7,644) | |
| TOTAL CAPITAL INCOME TO STATEMENT | | (8,123) | (7,531) | (7,644) | |

30/06/2017
Schedule 13 - ECONOMIC SERVICES

| Account | Particulars | Amount |
|---------|---|---------------|
| | Operating Expenditure | |
| | Rural Services | |
| | NRMO | |
| 13123 | Salaries | |
| | <i>Natural Resource Manager Contractor</i> | 18,000 |
| | Noxious Weeds | |
| 13125 | <i>Noxious Weed expenses</i> | 2,000 |
| | NRM Contract | |
| 13104 | <i>Contract Work</i> | - |
| | Wild Dog Contribution | |
| 13126 | <i>Eastern Wheatbelt Declared Species Group</i> | |
| | Project Allocation | |
| 13119 | <i>Project Allocation</i> | 10,000 |
| | <i>Continue projects funded to 2016/17</i> | 10,000 |
| 13502 | <i>Nursery Operating Cost</i> | <u>40,000</u> |
| | Operating Revenue | |
| | Rural Services | |
| | Grants | |
| 13105 | <i>Funding Opportunities</i> | <u>10,000</u> |
| | | 10,000 |
| | Tree Planter Hire | |
| 13505 | <i>Charges</i> | <u>1,000</u> |
| | | 1,000 |
| | NRM Contract Work | |
| | <i>charges</i> | - |
| | | - |
| | Operating Expenditure | |
| | Tourism & Area Promotion | |
| | Area Promotion | |
| 13210 | <i>Promotion and Advertising</i> | <u>5,000</u> |
| | | 5,000 |
| 13211 | Central Wheatbelt Visitor Centre | |
| | <i>Subscription reduced from \$10,000</i> | <u>4,500</u> |
| | | 4,500 |
| 13212 | NEWTRAVEL | |
| | <i>Subscription</i> | 2,000 |
| | <i>Grant contribution</i> | <u>1,000</u> |
| | | 3,000 |
| 13213 | Caravan Park Operating Costs | |
| | <i>Caravan Park Mtce</i> | 8,000 |
| | <i>Landgate lease</i> | 6,200 |
| | <i>Caravan Park Utilities</i> | 630 |
| | <i>Caravan Park Cleaning & Gardens</i> | <u>20,049</u> |
| | | 34,879 |
| 13214 | Carrabin Information Bay | |
| | <i>Mtce</i> | 1,000 |
| | <i>Utilities</i> | <u>600</u> |
| | | 1,600 |

30/06/2017
Schedule 13 - ECONOMIC SERVICES

| Account | Particulars | Amount |
|--------------|--------------------------------------|---------------|
| 13215 | Old Club Hotel Museum | |
| | Cleaning | 4,640 |
| | Mtce | 5,000 |
| | | <u>9,640</u> |
| 13299 | Depreciation | |
| | Depreciation | 14,000 |
| | | <u>14,000</u> |
| | Operating Revenue | |
| | Tourism & Area Promotion | |
| | Caravan Park Fees | |
| 13202 | Caravan Site Fees | 10,000 |
| 13203 | Tent Site Fees | 300 |
| 13204 | Souvenir Sales | 200 |
| | | <u>10,500</u> |
| 13221 | Old Club Hotel Museum | |
| | Museum Entry | 3,000 |
| | | <u>3,000</u> |
| | Operating Expenditure | |
| | Building Control | |
| 13301 | Contract Building Services | |
| | Shire of Merredin Contract | 3,000 |
| | | <u>3,000</u> |
| | Operating Revenue | |
| | Building Control | |
| 13303 | Building Licence Fees | |
| | Building Licence Charges | 1,500 |
| | | <u>1,500</u> |
| 13305 | BRB Commissions | |
| | \$5 Commissions BRB | 300 |
| | | <u>300</u> |
| 13304 | Demolition Charges | |
| | Charges | 100 |
| | | <u>100</u> |
| | Operating Expenditure | |
| | Other Economic Services | |
| 13611 | Water Supply - Standpipes | |
| | Backflow testing | 3,000 |
| | Charges | 18,000 |
| | | <u>21,000</u> |
| 16107 | Loan 6 Interest Community Bus | |
| | Interest | 2,717 |
| | | <u>2,717</u> |
| 13614 | St Lukes Church | |
| | Church & RV site Mtce | 3,000 |
| | | <u>3,000</u> |

30/06/2017
Schedule 13 - ECONOMIC SERVICES

| Account | Particulars | Amount |
|---------|--|---------------|
| | Westonia CRC Operating Expenses | |
| 13616 | CRC Contribution | 2,500 |
| 13610 | CRC Building Mtce | 1,000 |
| 13610 | CRC Utilities | 4,500 |
| 13610 | CRC Cleaning | 10,200 |
| | | <u>18,200</u> |
| 13699 | Depreciation | |
| | <i>Depreciation</i> | 37,000 |
| | | <u>37,000</u> |
| | Operating Revenue | |
| | Other Economic Services | |
| | Community Bus Hire | |
| | <i>Charges</i> | 2,000 |
| | | <u>2,000</u> |
| 1360? | Interest on Loan Recoup | |
| | <i>Westonia Community Bus</i> | 2,717 |
| | | <u>2,717</u> |
| | Reimbursements | |
| | <i>Reimbursements</i> | 100 |
| | | <u>100</u> |
| | Vehicle Licensing | |
| | <i>Commissions</i> | 4,500 |
| | | <u>4,500</u> |
| | Capital | |
| | Caravan Park | |
| | <i>Blinds</i> | 13,000 |
| | <i>Screen</i> | 2,000 |
| | | <u>15,000</u> |
| 16115 | Loan 6 Coop Bus (Self Supporting) | |
| | <i>Principal</i> | 8,123 |
| | | <u>8,123</u> |

SHIRE OF WESTONIA
Schedule 14 - OTHER PROPERTY & SERVICES
ANNUAL BUDGET 2016/2017

| GL # | DESCRIPTION | ANNUAL BUDGET 2016/2017 | ESTIMATED ACTUAL 2015/2016 | ADOPTED BUDGET 2015/2016 | IE CODE |
|-------|--|-------------------------------|----------------------------------|--------------------------------|------------|
| | OPERATING EXPENDITURE | | | | |
| | Private Works | | | | |
| 14101 | Curtin Uni House - Maintenance | | | 0 | |
| 14101 | <i>MCUH</i> Curtin Uni House - Maintenance | 50 | 303 | 0 | 500 |
| 14101 | <i>MCUH</i> Curtin Uni House - Maintenance | 500 | 1,388 | 100 | 520 |
| 14101 | <i>MCUH</i> Curtin Uni House - Maintenance | 200 | 400 | 200 | 900 |
| 14101 | <i>MCUH</i> Curtin Uni House - Maintenance | 100 | 170 | 100 | 901 |
| 14102 | Private Works | | | | |
| 14198 | Private Works - Great Eastern Hwy | 0 | 0 | 0 | 500 |
| 14198 | Private Works - Great Eastern Hwy | 0 | 0 | 0 | 900 |
| 14102 | <i>PW</i> Private Works | 10,000 | 19,370 | 10,000 | 500 |
| 14102 | <i>PW</i> Private Works | | 33,042 | | 520 |
| 14102 | <i>PW</i> Private Works | 10,000 | 25,568 | 10,000 | 900 |
| 14102 | <i>PW</i> Private Works | 10,000 | 21,078 | 10,000 | 901 |
| | Sub Total | 30,850 | 101,318 | 30,400 | |
| | OPERATING REVENUE | | | | |
| | Private Works | | | | |
| 14100 | Private Works Income | (35,000) | (177,684) | (35,000) | 156 |
| | Sub Total | (35,000) | (177,684) | (35,000) | |
| | OPERATING EXPENDITURE | | | | |
| | Public Works Overheads | | | | |
| 14200 | Administration Allocations to PWOH | 0 | 2,431 | 0 | 500 |
| 14200 | Administration Allocations to PWOH | 0 | 8,628 | 0 | 901 |
| 14200 | Administration Allocations to PWOH | 232,000 | 246,644 | 232,600 | 903 |
| 14200 | Administration Allocations to PWOH | 25,000 | 21,173 | 41,000 | 904 |
| 14202 | Sick Leave Expense | 10,000 | 10,020 | 10,000 | 500 |
| 14203 | Annual & Long Service Leave Expense | 72,000 | 92,936 | 70,000 | 500 |
| 14204 | Protective Clothing - Outside Staff | 3,500 | 2,435 | 3,500 | 520 |
| 14205 | Conference Expenses- Engineering | 2,000 | 2,100 | 2,000 | 520 |
| 14206 | Medical Examination Costs | 1,000 | 1,134 | 1,000 | 520 |
| 14208 | Expendable Stores Expense | 0 | 0 | 0 | 520 |
| 14209 | Workers Compensation Payments | 0 | 2,131 | 0 | |
| 14211 | Unallocated Wages | 0 | 0 | 0 | 500 |
| 14214 | Eng. & Technical Support | 5,000 | 2,475 | 5,000 | 521 |
| 14215 | Staff Training | 3,000 | 0 | 3,000 | 500 |
| 14215 | Staff Training | 7,000 | 0 | 7,000 | 502 |
| 14215 | Staff Training | 1,000 | 2,424 | 1,040 | 520 |
| 14215 | Staff Training | 4,000 | 0 | 3,960 | 900 |
| 14216 | Insurance on Works | 18,000 | 12,318 | 45,000 | 570 |
| 14217 | Supervision Costs | 15,000 | 13,859 | 15,000 | 500 |
| 14218 | Service Pay | 4,500 | 4,343 | 4,500 | 500 |
| 14218 | Service Pay | 0 | 0 | 0 | 900 |
| 14219 | Superannuation Cost | 56,000 | 59,329 | 50,000 | 501 |
| 14220 | Allowances & Other Costs | 17,500 | 19,933 | 16,000 | 500 |
| 14220 | Allowances & Other Costs | 0 | 1,554 | 0 | 520 |
| 14221 | Fringe Benefits Tax - Works | 10,000 | 5,105 | 10,000 | |
| 16109 | Loan Interest Allocated to Works | 0 | 0 | 0 | 560 |
| | Sub Total | 486,500 | 510,973 | 520,600 | |
| 14207 | Public Works Overheads Allocated to Works | (484,100) | (556,352) | (516,500) | 900 |
| | Sub Total | 2,400 | (45,379) | 4,100 | |
| | OPERATING REVENUE | | | | |
| | Public Works Overheads | | | | |
| 14201 | Income Relating to Public Works Overheads | (7,000) | (7,785) | (4,000) | 911 |
| 14222 | Sale of Scrap | 0 | (1,712) | 0 | 156 |
| 14210 | Workers Compensation Reimbursements | (100) | (364) | (100) | 113 |
| | Sub Total | (7,100) | (9,861) | (4,100) | |

SHIRE OF WESTONIA
Schedule 14 - OTHER PROPERTY & SERVICES
ANNUAL BUDGET 2016/2017

| GL # | DESCRIPTION | ANNUAL BUDGET 2016/2017 | ESTIMATED ACTUAL 2015/2016 | ADOPTED BUDGET 2015/2016 | IE CODE |
|-------|---|-------------------------------|----------------------------------|--------------------------------|------------|
| | OPERATING EXPENDITURE | | | | |
| | Plant Operations | | | | |
| 14302 | Insurance - Plant | 22,000 | 20,113 | 22,000 | 570 |
| 14303 | Fuel & Oils | 155,000 | 167,704 | 155,000 | 520 |
| 14304 | Tyres and Tubes | 20,000 | 8,077 | 20,000 | 520 |
| 14305 | Parts & Repairs | 65,000 | 148,359 | 50,000 | 520 |
| 14306 | Internal Repair Wages | 9,310 | 9,762 | 10,761 | 500 |
| 14306 | Internal Repair Wages | 11,690 | 12,886 | 14,204 | 900 |
| 14307 | Licences - Plant | 7,500 | 3,994 | 7,500 | 520 |
| 14308 | Depreciation - Plant | 140,000 | 129,614 | 140,000 | 552 |
| 14309 | Plant Operation Costs Allocated to Works | (449,500) | (411,569) | (438,465) | 901 |
| 14310 | Blades & Tynes | 10,000 | 6,977 | 10,000 | 520 |
| 14311 | Consumable Items | 7,000 | 3,517 | 7,000 | 520 |
| 14312 | Expendable Tools | 2,000 | 2,199 | 2,000 | 520 |
| | Sub Total | 0 | 101,634 | 0 | |
| | OPERATING EXPENDITURE | | | | |
| | Stock on Hand | | | | |
| 14402 | Purchase of Stock Materials | 0 | (45,670) | 0 | 520 |
| | Sub Total | 0 | (45,670) | 0 | |
| | OPERATING REVENUE | | | | |
| | Stock on Hand | | | | |
| 14404 | Diesel Fuel Rebate | (18,000) | (25,416) | (18,262) | |
| 14406 | Sale of Fuel and Scrap | (1,000) | (3,783) | (1,000) | 156 |
| 14405 | Sale of Stock | (1,000) | 0 | (1,000) | 156 |
| | Sub Total | (20,000) | (29,199) | (20,262) | |
| | OPERATING EXPENDITURE | | | | |
| | Administration | | | | |
| 14500 | Expenses relating to Administration | 385,000 | 408,770 | 390,000 | 500 |
| 14500 | Expenses relating to Administration | 53,500 | 48,469 | 52,500 | 501 |
| 14500 | Expenses relating to Administration | 0 | 324 | 0 | 520 |
| 14500 | Expenses relating to Administration | 0 | 19,238 | 0 | 901 |
| 14500 | Expenses relating to Administration | 9,000 | 10,738 | 9,000 | 904 |
| 14501 | Administration Office Maintenance | | | | |
| 14501 | BADO Administration Office Maintenance | 4,500 | 4,272 | 4,500 | 500 |
| 14501 | BADO Administration Office Maintenance | 3,000 | 1,944 | 3,000 | 520 |
| 14501 | BADO Administration Office Maintenance | 6,000 | 4,027 | 11,700 | 521 |
| 14501 | BADO Administration Office Maintenance | 13,000 | 14,134 | 5,500 | 540 |
| 14501 | BADO Administration Office Maintenance | 13,000 | 17,448 | 10,000 | 541 |
| 14501 | BADO Administration Office Maintenance | 1,200 | 381 | 1,200 | 542 |
| 14501 | BADO Administration Office Maintenance | | 2,479 | | 570 |
| 14501 | BADO Administration Office Maintenance | 6,000 | 5,639 | 5,940 | 900 |
| 14502 | Workers Compensation Premiums- Administration | 18,000 | 35,573 | 22,800 | 570 |
| 14503 | Office Equipment Maintenance - Admin | 5,000 | 1,348 | 3,000 | 520 |
| 14503 | Office Equipment Maintenance - Admin | 0 | 0 | 0 | 521 |
| 14504 | Telecommunications - Admin | 0 | 4,644 | 4,000 | |
| 14505 | Travel & Accommodation - Admin | 3,000 | 3,435 | 3,000 | 520 |
| 14506 | Legal Expenses Administration | 1,000 | 200 | 1,000 | 520 |
| 14507 | Training Expenses - Admin | 5,000 | 6,393 | 4,000 | 520 |
| 14508 | Printing & Stationery - Admin | 10,000 | 6,760 | 10,000 | 520 |
| 14509 | Fringe Benefits Tax - Admin | 12,000 | 10,230 | 12,000 | 580 |
| 14510 | Conference Expenses - Admin | 4,000 | 2,705 | 4,000 | 520 |
| 14511 | Staff Uniform - Admin | 3,000 | 2,449 | 3,000 | 520 |
| 14517 | Postage & Freight | 1,500 | 742 | 1,500 | 520 |
| 14521 | Accounting Assistance | 59,200 | 66,497 | 81,000 | 520 |
| 14522 | Advertising | 2,000 | 4,723 | 2,000 | 520 |
| 14599 | Depreciation - Admin | 30,000 | 26,360 | 15,000 | 550 |
| 14599 | Depreciation - Admin | 3,000 | 1,445 | 5,000 | 551 |
| | Sub Total | 650,900 | 711,368 | 664,640 | |
| 14515 | Administration Costs Allocated to Programs | (648,900) | (704,699) | (664,640) | 903 |
| 14515 | Administration Costs Allocated to Programs | 0 | 0 | 0 | 910 |
| | Sub Total | 2,000 | 6,669 | 0 | |

SHIRE OF WESTONIA
Schedule 14 - OTHER PROPERTY & SERVICES
ANNUAL BUDGET 2016/2017

| GL # | DESCRIPTION | ANNUAL BUDGET 2016/2017 | ESTIMATED ACTUAL 2015/2016 | ADOPTED BUDGET 2015/2016 | IE CODE |
|-------|---|-------------------------------|----------------------------------|--------------------------------|------------|
| | OPERATING REVENUE | | | | |
| | Administration | | | | |
| 14512 | Admin Re-Allocations | | 0 | 0 | |
| 14525 | Admin - Reimbursement | 0 | (27,943) | 0 | |
| | Sub Total | 0 | (27,943) | 0 | |
| | OPERATING EXPENDITURE | | | | |
| | Salaries & Wages | | | | |
| 14602 | Gross Salaries & Wages | 915,000 | 917,843 | 890,000 | 500 |
| 14603 | Less Sal & Wages Alloc to Works | (915,000) | (917,843) | (890,000) | 500 |
| | Sub Total | 0 | 0 | 0 | |
| | OPERATING EXPENDITURE | | | | |
| | Unclassified | | | | |
| 14700 | Expenses Relating to Unclassified | 0 | 0 | 0 | 520 |
| | Sub Total | 0 | 0 | 0 | |
| | OPERATING REVENUE | | | | |
| | Unclassified | | | | |
| 14701 | Income Relating to Unclassified | 0 | 0 | 0 | 156 |
| | Sub Total | 0 | 0 | 0 | |
| | TOTAL EXPENDITURE TO OPERATING STATEMENT | 35,250 | 118,572 | 34,500 | |
| | TOTAL INCOME TO OPERATING STATEMENT | (62,100) | (244,687) | (59,362) | |
| | CAPITAL EXPENDITURE | | | | |
| | Administration | | | | |
| 14513 | Purchase Plant - Administration | | 0 | 0 | |
| 14514 | Purchase Furniture & Equipment Administration | | 0 | 0 | |
| 14523 | Administration Vehicle - CAPITAL | | 30,401 | 31,500 | |
| 14520 | CEO Vehicle - CAPITAL | 72,000 | 71,644 | 74,000 | |
| | TOTAL TO CAPITAL STATEMENT | 72,000 | 102,045 | 105,500 | |
| | CAPITAL REVENUE | | | | |
| | Administration | | | | |
| 14799 | Proceeds on Sale of Assets | | 29,579 | 0 | 600 |
| 14598 | Profit on Sale of Asset - Admin | (66,000) | 0 | (74,000) | 130 |
| | TOTAL TO CAPITAL STATEMENT | (66,000) | 29,579 | (74,000) | |

30/06/2017
Schedule 14 - OTHER PROPERTY & SERVICES

| Account | Particulars | Amount |
|--------------|---|----------------|
| | Operating Expenditure | |
| | Private Works | |
| 14102 | Private Works | |
| | <i>Expense Charges</i> | 30,850 |
| | | <u>30,850</u> |
| | Operating Revenue | |
| | <i>Income Charges</i> | 35,000 |
| | | <u>35,000</u> |
| | Operating Expenditure | |
| | Public Works Overheads | |
| 14216 | Insurance on Works | |
| | - Salary Continuance | - |
| | - Marine Cargo | 250 |
| | - Motor vehicle | 5,000 |
| | - Workcare | 12,750 |
| | | <u>18,000</u> |
| 14217 | <i>Supervision Costs</i> | 15,000 |
| 14218 | <i>Sevice Pay</i> | 4,500 |
| 14219 | <i>Superannuation</i> | |
| | <i>9.50% SG + 5% Matching Superannuation Allocation</i> | 56,000 |
| | | Super Sch |
| 14220 | <i>Allowances & Other Costs</i> | 17,500 |
| 14221 | <i>FBT</i> | 10,000 |
| | | <u>103,000</u> |
| 14202 | Sick Leave | |
| | <i>Sick Leave</i> | 10,000 |
| | | <u>10,000</u> |
| 14203 | Annual & Long Service Leave | |
| | <i>Annual & Long Service Leave</i> | 72,000 |
| | | <u>72,000</u> |
| 14209 | Workers Compensation | |
| | <i>Various</i> | - |
| | | <u>-</u> |
| 14204 | Protective Clothing | |
| | <i>6 employees various Protective Clothing</i> | 3,500 |
| | | <u>3,500</u> |
| 14205 | Travel & Conference Expenses | |
| | <i>Supervisors Conference</i> | 2,000 |
| | | <u>2,000</u> |
| 14214 | Engineering & Technical Support | |
| | <i>Engineering & Technical Support</i> | 5,000 |
| | | <u>5,000</u> |
| 14215 | Staff Training | |
| | <i>Various</i> | 15,000 |
| | | <u>15,000</u> |
| | Operating Revenue | |
| | Public Works Overheads | |
| | Income Relating to PWOH | |
| | <i>Various</i> | 100 |
| | | <u>100</u> |

30/06/2017
Schedule 14 - OTHER PROPERTY & SERVICES

| Account | Particulars | Amount |
|---------|--|------------------|
| | Operating Expense | |
| | Plant Operating Costs | |
| 14308 | Depreciation | |
| | <i>Depreciation</i> | 140,000 |
| | | <u>140,000</u> |
| 14303 | Fuels and Oils | |
| | <i>Fuels and Oils allocation for 2016/2017</i> | 155,000 |
| | | <u>155,000</u> |
| 14311 | Consumable Items | |
| | <i>Various</i> | 7,000 |
| | | <u>7,000</u> |
| 14312 | Expendable Stores | |
| | <i>Various</i> | 2,000 |
| | | <u>2,000</u> |
| 14305 | Parts and Repairs | |
| | <i>Various Parts and Repairs on Shire Plant</i> | 65,000 |
| | | <u>65,000</u> |
| 14304 | Tyres & Batteries | |
| | <i>Purchase of tyres for Shire Plant and Equipment</i> | 20,000 |
| | | <u>20,000</u> |
| 14302 | Insurance - Plant | |
| | <i>Insurance - Plant</i> | 22,000 |
| | | <u>22,000</u> |
| 14307 | Licence - Plant | |
| | <i>Licence - Plant</i> | 7,500 |
| | | <u>7,500</u> |
| 14306 | Repair Wages | |
| | <i>Employee Repairs Wages of Shire Plant</i> | 21,000 |
| | | <u>21,000</u> |
| 14309 | Less Allocated to Works | |
| | <i>Allocation of works allocation for 2016/2017</i> | (449,500) |
| | | <u>(449,500)</u> |
| | Operating Revenue | |
| | Plant | |
| | Sale of Fuel & Scrap | |
| 14406 | <i>Sale of Fuel & Scrap</i> | 1,000 |
| 14405 | <i>Sale of Stock</i> | 1,000 |
| | | <u>2,000</u> |
| 14404 | Diesel Fuel Rebate | |
| | <i>Diesel Fuel Rebate</i> | 18,000 |
| | | <u>18,000</u> |
| | Operating Expenditure | |
| | Administration Overheads | |
| 14505 | Travelling and Accommodation | |
| | <i>Accommodation costs for Staff at Seminars/Courses</i> | |
| | <i>Travelling costs for Staff at Seminars/Courses - sustenance</i> | 3,000 |
| | | <u>3,000</u> |
| 14500 | Salaries - Municipal Fund | |
| | <i>2016/2017 Administration Salaries & Wages</i> | |
| | <i>Inclusive of Annual, Sick & Long Service Leave</i> | 394,000 |
| 14500 | Superannuation - Occupational | |
| | <i>9.5% Superannuation</i> | 53,500 |
| | | <u>447,500</u> |
| 14511 | Uniforms | |
| | <i>Administration Uniform Allowance</i> | |
| | <i>5 Administration Staff @ \$400 per person</i> | 3,000 |
| | | <u>3,000</u> |

30/06/2017
Schedule 14 - OTHER PROPERTY & SERVICES

| Account | Particulars | Amount |
|--------------|---|---------------|
| | | 3,000 |
| 14521 | IT & Accounting Assistance | |
| | <i>IT Vision (Synergy Soft) Annual Fee</i> | 14,000 |
| | <i>Correspondance Module IT Vision (one off)</i> | 12,500 |
| | <i>Risk Management Audit Reg 17</i> | 9,000 |
| | <i>IT Assistance (2V.NET)</i> | 6,700 |
| | <i>Accounting Assistance</i> | 17,000 |
| | | 59,200 |
| 14510 | Conference & Training Expenses | |
| | <i>Administration Staff Training</i> | |
| | <i>W.A. Local Government Managers Association Conference</i> | |
| | <i>CEO attendance, registration, subject to confirmation</i> | 1,500 |
| | <i>WALGMA Accommodation (CEO @ \$250 per night x 3 nights)</i> | 750 |
| | <i>Includes breakfast and partners</i> | |
| | <i>Other Conferences, Shire related trips Accomodation</i> | 1,250 |
| | <i>Expenses</i> | 500 |
| | | 4,000 |
| | 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 (3 x new units with screens, microsoft update)</i> | 5,000 |
| | <i>Sundry allowance for other maintenance costs</i> | - |
| | | 5,000 |
| 14501 | Administration Office Mtce | |
| | <i>Building Mtce</i> | 10,200 |
| | <i>Insurance</i> | 1,000 |
| | <i>Office Cleaning</i> | 10,500 |
| | <i>Office Utilities</i> | 25,000 |
| | | 46,700 |
| 14522 | Advertising | |
| | <i>General Public Notices</i> | |
| | <i>Staff Advertising Notices - estimate only</i> | 2,000 |
| | | 2,000 |
| 14502 | Insurance | |
| | <i>Salary Continuance</i> | - |
| | <i>Workers Compensation (38% Admin)</i> | 13,000 |
| | <i>Fidelity Guarantee</i> | - |
| | <i>Personal Accident & Travel</i> | - |
| | <i>Fidelity Guarentee</i> | - |
| | <i>LGIS Liability</i> | 5,000 |
| | | 18,000 |

30/06/2017
Schedule 14 - OTHER PROPERTY & SERVICES

| Account | Particulars | Amount |
|----------------|--|------------------|
| 14517 | Postage & Freight | |
| | <i>General Postage for financial year</i> | |
| | <i>General Freight for stationery orders</i> | 1,500 |
| | | <u>1,500</u> |
| 14599 | Depreciation | |
| | <i>Depreciation</i> | 33,000 |
| | | <u>33,000</u> |
| | Operating Expenditure | |
| | Salaries and Wages | |
| 14603 | Less Allocated to Works | |
| | <i>As per Salaries and Wages Schedule</i> | 915,000 |
| | | <u>915,000</u> |
| 14602 | Gross Salaries and Wages | |
| | <i>As per Salaries and Wages Schedule</i> | (915,000) |
| | | <u>(915,000)</u> |
| | Operating Income | |
| | Unclassified | |
| 14701 | Reimbursements | |
| | <i>Reimbursements</i> | 100 |
| | | 100 |

30/06/2017
Plant & Equipment Report
Budgeted 16/17

| Description | Sch No | ACTUAL 15/16 | | | BUDGET 16/17 | | |
|---|--------|-----------------|-------------|------------------|-----------------|-------------|------------------|
| | | Purchase Actual | Trade Value | Actual Net Total | Purchase Budget | Trade Value | Budget Net Total |
| Plant and Equipment | | | | | | | |
| Chief Executive Officer | | | | | | | |
| Toyota LandCruiser - 0WT | 4 | | | - | 72,000 | 66,000 | 6,000 |
| | | - | - | - | 72,000 | 66,000 | 6,000 |
| Toyota Aurion - 02WT | 4 | - | - | - | - | - | - |
| | | - | - | - | - | - | - |
| Plant & Equipment Total - Sch 4 | | - | - | - | 72,000 | 66,000 | 6,000 |
| Holden Colarado - WT111 | 12 | | | - | 54,000 | 45,400 | 8,600 |
| | | - | - | - | 54,000 | 45,400 | 8,600 |
| Depot Vehicles - (Utilities) | | | | | | | |
| Canter (P10) WT139 | 12 | | | - | 66,500 | 20,000 | 46,500 |
| Note: Trading Gardeners Ute WT35 and moving graders ute to gardeners ut | 12 | | | - | | | |
| | 12 | | | - | | | |
| | | - | - | - | 66,500 | 20,000 | 46,500 |
| Depot Vehicles - (Machinery) | | | | | | | |
| Trailer Plant | 12 | | | - | 9,000 | | 9,000 |
| Tandem Trailer | 12 | | | - | 3,000 | | 3,000 |
| Ride on Mower | 12 | | | - | 4,500 | 500 | 4,000 |
| Loader | 12 | | | - | 310,000 | 110,000 | 200,000 |
| Grader | 12 | | | - | 380,000 | 120,000 | 260,000 |
| | 12 | | | - | | | - |
| | | - | - | - | 706,500 | 230,500 | 476,000 |
| Plant & Equipment Total - Sch 12 | | - | - | - | 827,000 | 295,900 | 531,100 |
| Natural Resource Management Officer | | | | | | | |
| Toyota Hilux Dual Cab - 04WT | 13 | | | - | | | |
| | | - | - | - | - | - | - |
| Plant & Equipment Total - Sch 13 | | - | - | - | - | - | - |
| Total - Plant and Equipment | | - | - | - | 899,000 | 361,900 | 537,100 |

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30TH JUNE 2017

20. DISPOSALS OF ASSETS - 2016/17 FINANCIAL YEAR

The following assets were disposed of during the year.

| By Program | Net Book Value | Sale Price | Profit (Loss) |
|--------------------------------------|----------------|------------|---------------|
| | Budget | Budget | Budget |
| | \$ | \$ | \$ |
| Transport | | | |
| Work Supervisors Vehicle | 55,000 | 45,400 | (9,600) |
| Toro Time Cutter/Mower | 2,100 | 500 | (1,600) |
| Mits Fuso Canter | 33,000 | 20,000 | (13,000) |
| Cat Loader | 189,000 | 110,000 | (79,000) |
| 770D John Deere Grader | 160,000 | 120,000 | (40,000) |
| | | | 0 |
| Other Property & Services | | | 0 |
| Toyota Landcruiser | 75,000 | 66,000 | (9,000) |
| | | | 0 |
| | 514,100 | 361,900 | (152,200) |

| By Class | Net Book Value | Sale Price | Profit (Loss) |
|---------------------|----------------|------------|---------------|
| | Budget | Budget | Budget |
| | \$ | \$ | \$ |
| Plant and Equipment | 514,100 | 361,900 | (152,200) |
| | 514,100 | 361,900 | (152,200) |

Summary

Profit on Asset Disposals
Loss on Asset Disposals

2016/17
BUDGET
\$
(9,000)
(143,200)
(152,200)

30/06/2017
Budget Information Note 3
Acquisition/Construction of Assets

| Program/Sub-program | Non-Infrastructure | | | | | | Infrastructure | | | | TOTAL | | |
|--------------------------------------|-----------------------------|-------------------|-------------------|-------------------|-----------------------|-------------------|-------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----------|
| | Land & Buildings | | Plant & Equipment | | Furniture & Equipment | | Roads | | Other | | Actual (15/16) | Budget (16/17) | |
| | Actual (15/16) | Budget (16/17) | Actual (15/16) | Budget (16/17) | Actual (15/16) | Budget (16/17) | Actual (15/16) | Budget (16/17) | Actual (15/16) | Budget (16/17) | | | |
| Governance | | | | | | | | | | | | | - |
| 100 Year Monument | | | | | | 12,000 | | | | | | | 12,000 |
| Education | | | | | | | | | | | | | - |
| Ablutions at School | | 5,000 | | | | | | | | | | | 5,000 |
| Housing | | | | | | | | | | | | | - |
| Principal Loan #5 | | 54,030 | | | | | | | | | | | 54,030 |
| Aged Units | | | | | 16,500 | | | | | | | | 16,500 |
| CEACA Housing/Land | | 54,400 | | | | | | | | | | | 54,400 |
| Community Amenities | | | | | | | | | | | | | - |
| Public Toilets - Miners Hall | | | | | | | | | | | | | - |
| Gazebo - Cemetery | | | | | | | | | | | | | - |
| Recreation and Culture | | | | | | | | | | | | | - |
| Swimming Pool upgrades | | | | | | | | | | | | | - |
| Transport | | | | | | | | | | | | | - |
| Road Construction | | | | | | | 1,677,746 | | | | | | 1,677,746 |
| Footpaths | | | | | | | 5,000 | | | | | | 5,000 |
| Depot Storage shelter with shelving | | 3,000 | | | | | | | | | | | 3,000 |
| Toyota Prado - WT111 | | | | 54,000 | | | | | | | | | 54,000 |
| Trailer Plant | | | | 9,000 | | | | | | | | | 9,000 |
| Tandem Trailer | | | | 3,000 | | | | | | | | | 3,000 |
| Ride on Mower | | | | 4,500 | | | | | | | | | 4,500 |
| Canter - WT 139 | | | | 66,500 | | | | | | | | | 66,500 |
| Loader - 938WT | | | | 310,000 | | | | | | | | | 310,000 |
| Grader - 770WT | | | | 380,000 | | | | | | | | | 380,000 |
| Principal Loan #4 | | 22,696 | | | | | | | | | | | 22,696 |
| Economic Services | | | | | | | | | | | | | - |
| Camper Kitchen | | 15,000 | | | | | | | | | | | 15,000 |
| Principal Loan #6 | | 8,123 | | | | | | | | | | | 8,123 |
| Museum CCTV | | | | | | | | | | | | | - |
| Other Property & Services | | | | | | | | | | | | | - |
| CEO Vehicle | | | | 72,000 | | | | | | | | | 72,000 |
| Admin Vehicle | | | | | | | | | | | | | - |
| Totals | - | 162,249 | - | 899,000 | - | 28,500 | - | 1,682,746 | - | - | - | - | 2,772,495 |
| | TOTAL NON-INFRASTRUCTURE \$ | - | \$ 1,089,749 | | | | TOTAL INFRASTRUCTURE \$ | - | \$ 1,682,746 | | | \$ 2,772,495 | |

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2017

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

| Loan No | Particulars | Principal 1-Jul-16 | New Loans | Loan Expiry Date | Original Loan Amount | Interest Rate (Yearly) | Principal Repayments | | Principal Outstanding | | Interest Repayments | |
|---------|---|--------------------|-----------|------------------|----------------------|------------------------|----------------------|-------------------|-----------------------|-------------------|---------------------|-------------------|
| | | | | | | | 2016/17 Budget \$ | 2015/16 Actual \$ | 2016/17 Budget \$ | 2015/16 Actual \$ | 2016/17 Budget \$ | 2015/16 Actual \$ |
| 5 | Housing Lifestyle Village | 237,872 | | 10-May-20 | 500,000 | 6.33% | 54,029 | 55,765 | 155,438 | 288,637 | 14,215 | 17,480 |
| 4 | Transport Depot | 47,095 | | 29-Jun-18 | 180,000 | 7.37% | 22,696 | 10,365 | 24,398 | 68,206 | 3,060 | 4,644 |
| 6 | Other Property and Services School Bus* | 46,030 | | 10-Jan-21 | 80,000 | 6.17% | 8,122 | 3,308 | 33,657 | 53,674 | 2,716 | 4,531 |
| | | 330,997 | 0 | | 760,000 | | 84,847 | 69,438 | 213,493 | 410,517 | 19,991 | 26,655 |

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

| INTEREST PER PROGRAM | Amount | Loan No |
|---------------------------|---------------|---------|
| Housing | 042081 14,215 | 5 |
| Transport | 122081 3,060 | 4 |
| Other Property & Services | 148081 2,716 | 6 |
| | <u>19,991</u> | |

Note ****

Councils Total Principal Liability of \$19,991 is not a true reflection of Councils Debt Levels.

**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2017**

RESERVES & OTHER RESTRICTED ASSETS

| | 2015/16 Actual \$ | ANNUAL 2016/17 Budget \$ |
|---|----------------------------------|---|
| Cash Backed Reserves & Other Restricted Assets | | |
| (a) Leave Reserve | | |
| Opening Balance | 114,579 | 117,683 |
| Amount Set Aside / Transfer to Reserve | 3,104 | 2,500 |
| Amount Used / Transfer from Reserve | - | - |
| | <u>117,683</u> | <u>120,183</u> |
| (b) Plant Reserve | | |
| Opening Balance | 276,977 | 284,481 |
| Amount Set Aside / Transfer to Reserve | 7,504 | 3,000 |
| Amount Used / Transfer from Reserve | - | (280,000) |
| | <u>284,481</u> | <u>7,481</u> |
| (c) Building Reserve | | |
| Building Reserve | | |
| Opening Balance | 255,685 | 262,613 |
| Amount Set Aside / Transfer to Reserve | 6,928 | 6,000 |
| Amount Used / Transfer from Reserve | - | - |
| | <u>262,613</u> | <u>268,613</u> |
| (d) Communication & IT Reserve | | |
| Opening Balance | 35,152 | 15,847 |
| Amount Set Aside / Transfer to Reserve | (9,305) | 500 |
| Amount Used / Transfer from Reserve | (10,000) | - |
| | <u>15,847</u> | <u>16,347</u> |
| (e) Community Development Reserve | | |
| Opening Balance | 132,416 | 136,004 |
| Amount Set Aside / Transfer to Reserve | 3,588 | 2,500 |
| Amount Used / Transfer from Reserve | - | (54,400) |
| | <u>136,004</u> | <u>84,104</u> |
| (f) Waste Management Reserve | | |
| Opening Balance | 41,999 | 43,137 |
| Amount Set Aside / Transfer to Reserve | 1,138 | 1,000 |
| Amount Used / Transfer from Reserve | - | - |
| | <u>43,137</u> | <u>44,137</u> |
| (g) Swimming Pool Redevelopment Reserve | | |
| Opening Balance | - | 32,000 |
| Amount Set Aside / Transfer to Reserve | 32,000 | 32,500 |
| Amount Used / Transfer from Reserve | - | - |
| | <u>32,000</u> | <u>64,500</u> |
| TOTAL CASH BACKED RESERVES | <u><u>891,765</u></u> | <u><u>605,365</u></u> |

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

| 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 annum* | \$160.00 |
| Domestic/Commercial Refuse Charge 240lt - (Additional Recycling) per annum* | \$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 |
| Asbestos | NOT ACCEPTED |
| Commercial Bulk Waste – unsorted/m ³ - approval by CEO | \$25.00 |
| Commercial Bulk Waste – sorted/m ³ - approval by CEO | \$20.00 |
| CEMETERY | |
| BURIAL CHARGES | |
| For Each Internment: | |
| Burial Fee | \$550.00 |
| Additional Fee Sat/Sun | \$55.00 |
| Niche Wall: Interment | |
| 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 | \$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 | | 20.00 |
| Industrial Crews-per person / night | | 20.00 |
| Caravan Site (powered) / week | | 100.00 |
| Tent Site (unpowered) / night | | 10.00 |
| Tent Site (unpowered) / week | | 60.00 |
| Caravans left unattended /day | | 20.00 |
| Caravans left unattended /week | | 100.00 |
| Overflow area (powered) / night | | 10.00 |
| Overflow area (unpowered) / night | | 5.00 |
| PRIVATE WORKS - PLANT HIRE INCLUSIVE OF LABOUR - per hour charge (max. 8 hrs per day) | | |
| Graders <i>per hr</i> | | 150.00 |
| Loader <i>per hr</i> | | 145.00 |
| Telehandler <i>per hr</i> | | 125.00 |
| Semi Sidetipper/Water Tanker/ Drop Deck <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 Dry <i>per day</i> | | \$180 + .10 per km other than Perth |
| Low Loader Dry <i>per day</i> (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

**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2017**

16. TRUST FUNDS

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

| Description | Opening Balance 1-Jul-15 | Amount Received | Amount Paid | Closing Balance 30-Jun-16 |
|------------------------------------|-----------------------------|--------------------|------------------|------------------------------|
| | \$ | \$ | \$ | \$ |
| Police Licensing | 1,120 | 125,501 | -125,886 | 735 |
| BCITF Training Levy - Now CTF Levy | 0 | 514 | 0 | 514 |
| BRB Building Levy - Now BSL Levy | 0 | 503 | 0 | 503 |
| Nomination Deposits | 0 | 400 | -400 | 0 |
| Bonds | 2,480 | 760 | -160 | 3,080 |
| George Rd Water Extensions | 20,545 | 0 | 0 | 20,545 |
| St John's Westonia | 2,047 | 0 | 0 | 2,047 |
| Westonia Sports Council | 122 | 0 | 0 | 122 |
| Westonia Progress Association | 552 | 2,584 | 0 | 3,135 |
| 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 | 2,974 | -3,600 | 8,412 |
| Walgoolan History Group | 12,065 | 0 | 0 | 12,065 |
| Community Project | 1,000 | 0 | 0 | 1,000 |
| Rural Youth | 6,595 | 0 | 0 | 6,595 |
| Westonia P & C | 909 | 0 | 0 | 909 |
| LGMA - Receipts | 4,514 | 868 | 0 | 5,382 |
| Rates Incentive Prize | 50 | 0 | 450 | 500 |
| | 66,283 | 134,104 | (129,596) | 70,791 |