

2017-2018 Annual Budget

For the year ending 30 June 2018



SHIRE OF
WESTONIA
A vibrant community lifestyle

The Report can be view on the Shire's website:

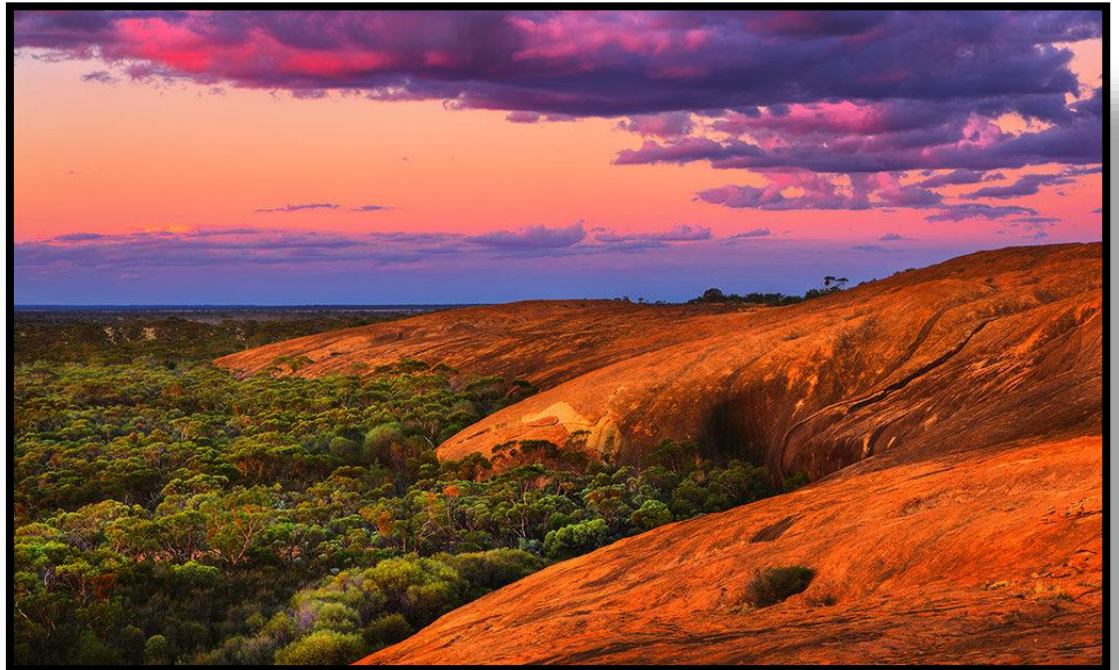
<http://www.westonia.wa.gov.au/documents/>

Or email shire@westonia.wa.gov.au

In person 41 Wolfram Street, Westonia WA 6423

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Shire of Westonia

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*Westonia
a vibrant
community
lifestyle.*

2017-2018 Budget Overview

Budget Highlights

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

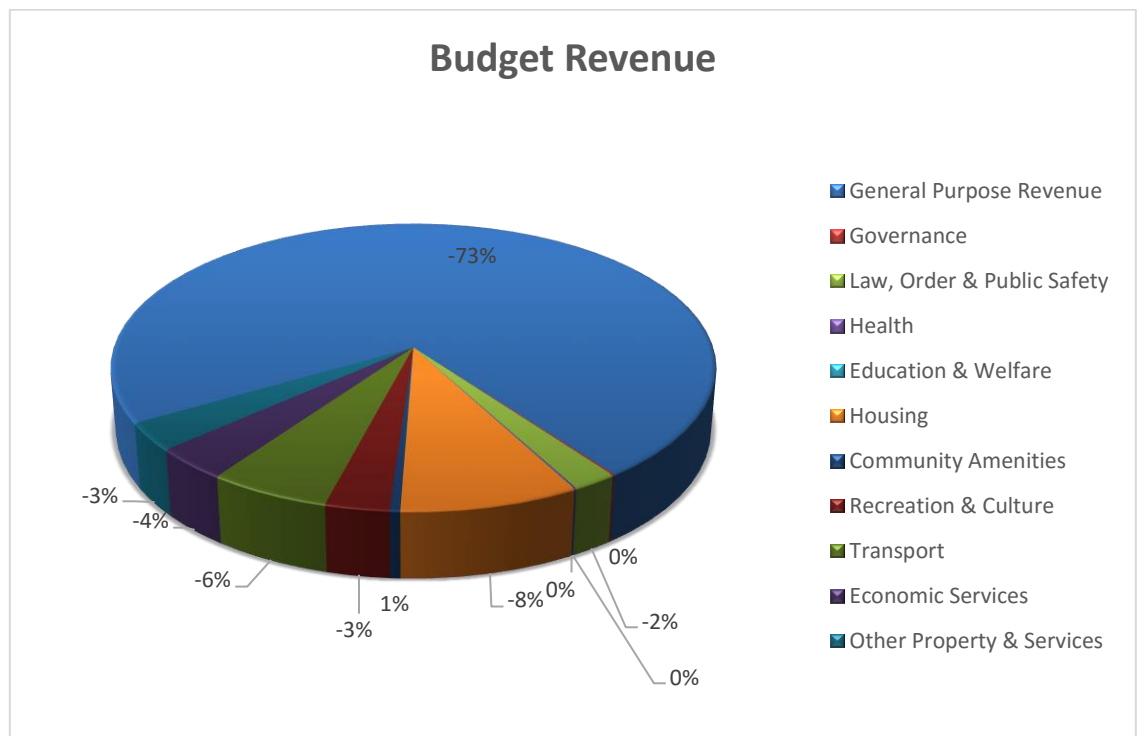
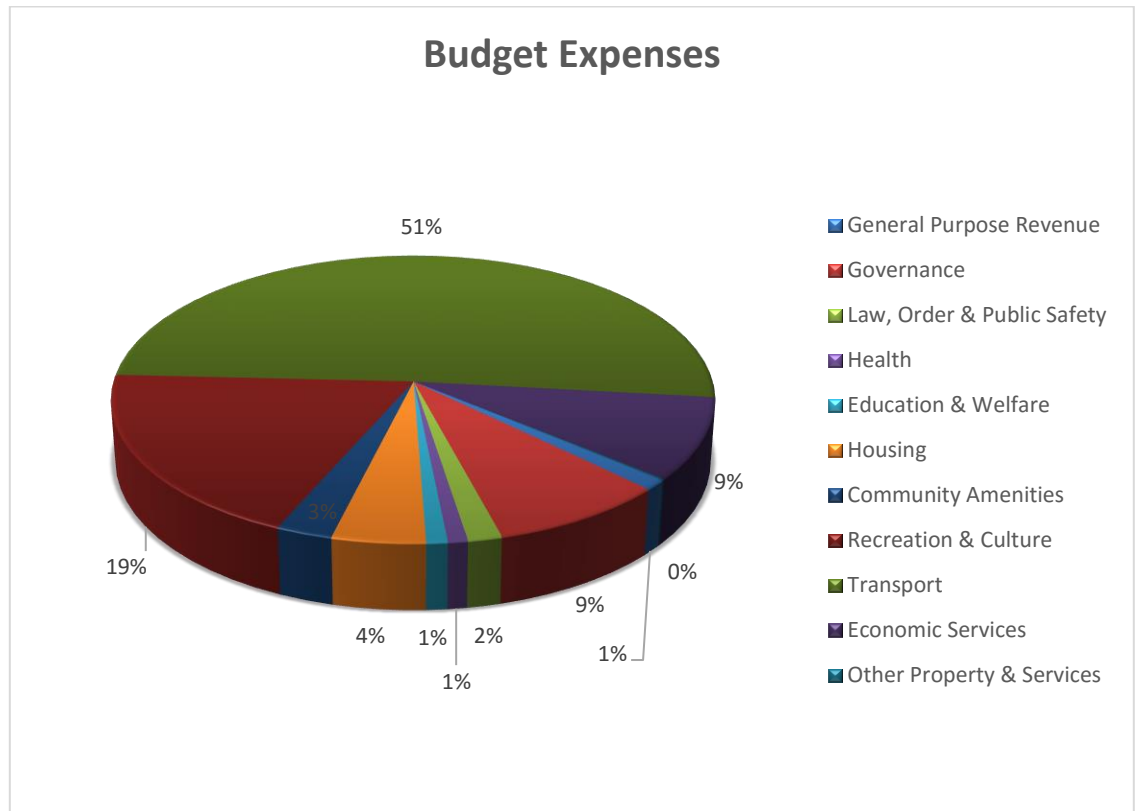
The 2017-2018 budget has been based on an annual expenditure of \$4,788,855. This includes amounts received in the form of rates from the owners of properties with the Shire of Westonia.

Key Projects

The main capital projects included for the year are:-

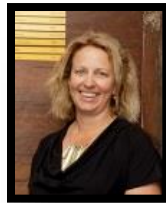
- Minor works at the Old School;
- Minor works (painting) to Miners Hall, Wanders Stadium
- Purchase new mosquito fogger.
- Upgrade iPads to returning/new Councillors.
- Complete Recycling shed.
- Construction of 2 aged houses (two 2x2 houses) on old School site (CEACA – outside of budget);
- Solar Panels at 2 residences;
- Over \$1,221,000 worth of road works;
- Changeover of a Roller and several light vehicles;

Financial Summary



Your Council

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



Cr Karin Day (2019)
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Cr Doug Hermon (2019)
Deputy Shire President
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Cr Louis Geier (2017)
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Cr John Jefferys (2017)
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Cr Renae Corsini (2019)
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Cr Bill Huxtable (2017)
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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 2017/18 Ordinary Meetings of Council dates, which will be available after December 2017.

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

Council Meeting Dates		
20 July 2017	16 November 2017	19 April 2018*
17 August 2017	21 December 2017	17 May 2018*
21 September 2017	15 February 2018*	21 June 2018*
19 October 2017	15 March 2018*	* date to be confirmed

Elections

2017 October Election

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 enroll to vote. This applies if you were on the Shire of Westonia last electoral roll prior to May 1997 and have owned or occupied property in the district continuously since this time. Please contact the Shire of Westonia for details.

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

Occupiers do not have continuous enrolment and should Contact the Shire of Westonia to confirm their enrolment status. To be eligible to enroll 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 enroll.



Our Shire

The Shire of Westonia covers an area of 3268km² in the Wheatbelt of Western Australia and has a Shire population of approximately 277 (ABS, Census, 2011). The Shire comprises of one town site, that being Westonia with

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

Role of The Shire of Westonia

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

- Infrastructure and associated services, including local roads, footpaths, drainage, waste collection and management
- Provision of recreation facilities, such as parks and gardens, sports oval, swimming pools, Recreation Centres, Town Halls and caravan parks
- Care of the environment
- Health services such as water and food inspection, toilet facilities, noise control and animal control
- Community services such as community transport, emergency services and welfare services
- Building services, including inspections, licensing, certification and enforcement
- Carrying out government and private sector works,
- Tourism promotion and development,
- Access to land, planning and development approvals,
- Administration of facilities.

- Cultural facilities and services, such as libraries,
- Lobbying and working with State and Federal Government, regional organisations and agencies,
- Advocating for local needs whilst operating in a regional context,
- Corporate Governance to ensure it delivers good decision making, leadership and professional management

Statement of Rating Information 2017/2018

Including Objects and Reasons for the Current Rating Structure

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

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

Gross Rental Values (GRV)

The Local Government Act 1995 provides that properties of a Non-Rural purpose be rated using the Gross Rental Valuation (GRV) as the basis for the calculation of annual rates. The Valuer General determines the GRV for all properties with a non-rural purpose within the Shire of Westonia approximately every five years and provides a GRV. The current valuation is effective from 1 July 2013. Interim valuations are provided regularly to Council by the Valuer General for properties where changes have occurred during the year (i.e. subdivisions or strata title of property, amalgamations, building constructions, demolition, additions and/or property rezoning). In such instances Council recalculates the rates for the affected properties and issues interim rate notices.

GRV – General Rate

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

Unimproved Values (UV)

The Local Government Act 1995, provides that properties predominantly used for a rural purpose are assigned an Unimproved Value as supplied and reviewed by the Valuer General on an annual basis. The unimproved value of land refers to the market value of the land in its natural state

without improvements such as buildings, fences, dams etc. Interim valuations are provided regularly to Council by the Valuer General for properties where changes have occurred during the year (i.e. subdivisions of property, amalgamations, and/or property rezoning). In such instances Council recalculates the rates for the affected properties and issues interim rate notices. It is considered that for this financial year the valuations imposed by the Valuer General provides the capacity for the additional rate contributions that may be required from different zoning/land use and therefore the need for a differential rate is not deemed necessary.

GRV Differential Rate - Mining

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

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

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

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

Objects and Reasons for GRV Mining Differential Rate

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

- Ensuring mining rates payable are no less than the average rates payable, per property, in part to;
 - compensate for the different method and comparatively lower valuation level;
 - to recognise the often short term tenure of mining projects in the region; and
 - to maintain comparability with other commercial operations in the rural sector.
- Applying a percentage premium above the average rates payable, per property, at a level determined by the Council, to reflect the following:
 - the impacts of higher road infrastructure maintenance costs to Council as a result of frequent very heavy vehicle use over extensive lengths of roads throughout the year;
 - additional emergency service arrangements that have to be put in place;

- the monitoring of environmental impacts of clearing, noise, dust and smell;
- planning, building and health assessment cost; and
- additional costs of amenities and services provided to cater for the employees of the mining operations, such as recreation, parking and law, order and public safety due to the increased population of the 160 man mining camp situated in the Westonia townsite which almost triples the population of the town and creates a massive burden on Council's resources.

Minimum Payments

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

Objections & Appeals

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

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

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

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

Pensioner's Discount

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

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

Where will my rates go??? 2017/18



For every \$100 the Shire of Westonia spent in 2017/18 is:-

\$19.00 on Recreation & Culture	\$1.00 on Other
\$51.00 on Roads	\$9.00 on Economic Services
\$3.00 on Community Amenities	\$2.00 on Law, Order & Public Safety
\$9.00 on Governance	\$1.00 on Health
\$4.00 on Housing	\$1.00 on Education & Welfare

SHIRE OF WESTONIA
BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

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SHIRE OF WESTONIA
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2018

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Revenue				
Rates	8	897,920	854,743	855,050
Operating grants, subsidies and contributions	15	726,677	2,125,880	1,398,609
Fees and charges	14	264,730	293,847	292,080
Service charges	11	0	0	0
Interest earnings	2(a)	24,400	26,434	34,750
Other revenue	2(a)	45,958	60,636	33,167
		<u>1,959,685</u>	<u>3,361,540</u>	<u>2,613,656</u>
Expenses				
Employee costs		(910,675)	(711,444)	(680,450)
Materials and contracts		(455,206)	(573,462)	(639,181)
Utility charges		(142,300)	(174,062)	(145,990)
Depreciation on non-current assets	2(a)	(1,850,140)	(1,498,049)	(2,998,140)
Interest expenses	2(a)	(14,307)	(19,993)	(19,993)
Insurance expenses		(105,000)	(104,948)	(102,028)
Other expenditure		(49,873)	(57,982)	(50,873)
		<u>(3,527,501)</u>	<u>(3,139,940)</u>	<u>(4,636,655)</u>
		(1,567,816)	221,600	(2,022,999)
Non-operating grants, subsidies and contributions	15	871,979	1,108,024	1,057,083
Profit on asset disposals	6	5,000	9,507	0
Loss on asset disposals	6	(201,500)	(128,859)	(152,200)
Loss on revaluation of non current assets		0	0	0
Net result		<u>(892,337)</u>	<u>1,210,272</u>	<u>(1,118,116)</u>
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>(892,337)</u>	<u>1,210,272</u>	<u>(1,118,116)</u>

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 2018

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Revenue (refer notes 1,2,8,10 to 15)				
Governance		2,150	2,051	2,150
General purpose funding		1,483,747	2,731,666	2,099,050
Law, order, public safety		43,400	39,482	38,450
Health		2,000	1,800	2,000
Education and welfare		500	455	0
Housing		171,180	175,170	192,980
Community amenities		9,900	8,554	9,900
Recreation and culture		61,800	102,957	41,800
Transport		68,000	115,152	115,109
Economic services		53,508	88,544	50,117
Other property and services		63,500	95,709	62,100
		<u>1,959,685</u>	<u>3,361,540</u>	<u>2,613,656</u>
Expenses excluding finance costs (refer notes 1, 2 & 16)				
Governance		(302,393)	(299,879)	(316,113)
General purpose funding		(40,236)	(46,322)	(43,000)
Law, order, public safety		(57,728)	(77,663)	(49,610)
Health		(33,508)	(20,425)	(27,440)
Education and welfare		(35,939)	(23,730)	(37,943)
Housing		(147,564)	(136,857)	(165,946)
Community amenities		(95,493)	(86,998)	(105,912)
Recreation and culture		(676,749)	(568,774)	(575,286)
Transport		(1,794,373)	(1,474,940)	(2,957,213)
Economic services		(324,111)	(298,695)	(302,949)
Other property and services		(5,100)	(85,664)	(35,250)
		<u>(3,513,194)</u>	<u>(3,119,947)</u>	<u>(4,616,662)</u>
Finance costs (refer notes 2 & 7)				
Housing		(10,742)	(14,216)	(14,216)
Transport		(1,357)	(3,060)	(3,060)
Economic services		(2,208)	(2,717)	(2,717)
Other property and services		0	0	0
		<u>(14,307)</u>	<u>(19,993)</u>	<u>(19,993)</u>
		<u>(1,567,816)</u>	<u>221,600</u>	<u>(2,022,999)</u>
Non-operating grants, subsidies and contributions	15	871,979	1,108,024	1,057,083
Profit on disposal of assets	6	5,000	9,507	0
(Loss) on disposal of assets	6	(201,500)	(128,859)	(152,200)
Loss on revaluation of non current assets		0	0	0
		<u>675,479</u>	<u>988,672</u>	<u>904,883</u>
Net result		(892,337)	1,210,272	(1,118,116)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		<u>(892,337)</u>	<u>1,210,272</u>	<u>(1,118,116)</u>

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 2018**

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		897,920	880,813	855,050
Operating grants, subsidies and contributions		726,677	2,263,488	1,398,609
Fees and charges		264,730	293,847	292,080
Service charges		0	0	
Interest earnings		24,400	26,434	34,750
Goods and services tax		0	(12,194)	58,977
Other revenue		45,958	60,636	33,167
		<u>1,959,685</u>	<u>3,513,024</u>	<u>2,672,633</u>
Payments				
Employee costs		(881,297)	(422,323)	(680,450)
Materials and contracts		(21,182)	(715,831)	(639,181)
Utility charges		(142,300)	(174,062)	(145,990)
Interest expenses		(11,474)	(19,993)	(19,993)
Insurance expenses		(105,000)	(104,948)	(102,028)
Goods and services tax		0	0	(117,954)
Other expenditure		(49,873)	(57,982)	(50,873)
		<u>(1,211,126)</u>	<u>(1,495,139)</u>	<u>(1,756,469)</u>
Net cash provided by (used in) operating activities	3(b)	<u>748,559</u>	<u>2,017,885</u>	<u>916,164</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for development of land held for resale	5	0	(8,636)	0
Payments for purchase of property, plant & equipment	5	(615,903)	(795,686)	(996,470)
Payments for construction of infrastructure	5	(1,171,000)	(1,994,857)	(1,697,746)
Non-operating grants, subsidies and contributions used for the development of assets		871,979	1,108,024	1,057,083
Proceeds from sale of plant & equipment	6	322,000	324,500	361,900
Net cash provided by (used in) investing activities		<u>(592,924)</u>	<u>(1,366,655)</u>	<u>(1,275,233)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7	(90,535)	(84,848)	(84,849)
Advances to community groups		0		
Proceeds from self supporting loans		0	8,122	8,123
Proceeds from new borrowings	7	0	(0)	0
Net cash provided by (used in) financing activities		<u>(90,535)</u>	<u>(76,726)</u>	<u>(76,726)</u>
Net increase (decrease) in cash held		65,100	574,504	(435,795)
Cash at beginning of year		<u>1,793,326</u>	<u>1,218,822</u>	<u>1,116,918</u>
Cash and cash equivalents at the end of the year	3(a)	<u><u>1,858,426</u></u>	<u><u>1,793,326</u></u>	<u><u>681,123</u></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 2018**

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Net current assets at start of financial year - surplus/(deficit)	4	690,286	119,498	83,848
		690,286	119,498	83,848
Revenue from operating activities (excluding rates)				
Governance		2,150	2,051	2,150
General purpose funding		590,693	1,881,467	1,248,850
Law, order, public safety		43,400	39,482	38,450
Health		2,000	1,800	2,000
Education and welfare		500	455	0
Housing		171,180	175,170	192,980
Community amenities		9,900	8,554	9,900
Recreation and culture		61,800	102,957	41,800
Transport		68,000	119,183	115,109
Economic services		53,508	88,544	50,117
Other property and services		68,500	101,185	62,100
		<u>1,071,631</u>	<u>2,520,848</u>	<u>1,763,456</u>
Expenditure from operating activities				
Governance		(302,393)	(299,879)	(316,113)
General purpose funding		(40,236)	(46,322)	(43,000)
Law, order, public safety		(57,728)	(77,663)	(49,610)
Health		(33,508)	(20,425)	(27,440)
Education and welfare		(35,939)	(23,730)	(37,943)
Housing		(158,306)	(151,073)	(180,162)
Community amenities		(95,493)	(86,998)	(105,912)
Recreation and culture		(676,749)	(568,774)	(575,286)
Transport		(1,984,730)	(1,605,228)	(3,093,873)
Economic services		(326,319)	(301,412)	(305,666)
Other property and services		(17,600)	(87,294)	(53,850)
		<u>(3,729,001)</u>	<u>(3,268,798)</u>	<u>(4,788,855)</u>
Operating activities excluded from budget				
(Profit) on asset disposals	6	(5,000)	(9,507)	0
Loss on disposal of assets	6	201,500	128,859	152,200
Depreciation on assets	2(a)	1,850,140	1,498,048	2,998,140
Movement in employee benefit provisions (non-current)			10,182	
Amount attributable to operating activities		79,556	999,130	208,789
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	15	871,979	1,108,024	1,057,083
Purchase land held for resale	5	0	(8,636)	
Purchase property, plant and equipment	5	(615,903)	(795,686)	(989,900)
Purchase and construction of infrastructure	5	(1,395,052)	(1,994,857)	(1,697,746)
Proceeds from disposal of assets	6	322,000	324,500	361,900
Amount attributable to investing activities		(816,976)	(1,366,655)	(1,268,663)
FINANCING ACTIVITIES				
Repayment of borrowings	7	(90,535)	(84,848)	(84,849)
Proceeds from new borrowings	7	0	(0)	0
Proceeds from self supporting loans		0	8,122	8,123
Transfers to cash backed reserves (restricted assets)	9	(65,100)	(50,026)	(48,000)
Transfers from cash backed reserves (restricted assets)	9	0	334,365	334,400
Amount attributable to financing activities		(155,635)	207,613	209,674
Budgeted deficiency before general rates		(893,055)	(159,912)	(850,200)
Estimated amount to be raised from general rates	8	893,054	850,199	850,200
Net current assets at end of financial year - surplus/(deficit)		0	690,287	0

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 2018

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.

Critical accounting estimates

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

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

The local government reporting eEntity

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 17 to the budget.

(b) 2016/17 actual balances

Balances shown in this budget as 2016/17 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) Comparative figures

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

(e) Budget comparative figures

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

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(f) Forecast fair value adjustments

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.

(g) Rates, grants, donations and other contributions

Rates, grants, donations and other contributions are recognised as revenues when the Shire of Westonia 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.

(h) 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.

(i) Superannuation

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

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

(j) 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.

(k) 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.

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) 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.

(m) Fixed assets

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

Mandatory requirement to revalue non-current assets

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

During the year ended 30 June 2013, the Shire of Westonia commenced the process of adopting fair value in accordance with the Regulations.

Whilst the amendments initially allowed for a phasing in of fair value in relation to fixed assets over three years, as at 30 June 2015 all non-current assets were carried at fair value in accordance with the requirements.

Thereafter, each asset class must be revalued in accordance with the regulatory framework established and the Shire of Westonia revalues its asset classes in accordance with this mandatory timetable.

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

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 of Westonia includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

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

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Fixed assets (continued)

Revaluation

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

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 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) 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 15 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	20 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 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.

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Fair value of assets and liabilities

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

Fair value is the price that the Shire of Westonia 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.

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 of Westonia 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 of Westonia are consistent with one or more of the following valuation approaches:

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Fair value of assets and liabilities (continued)

Market approach

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

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 of Westonia 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.

(o) Financial instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the Shire of Westonia becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Shire of Westonia 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 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) 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 of Westonia 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 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) 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 of Westonia 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.

(p) Impairment of assets

In accordance with Australian Accounting Standards the Shire of Westonia 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 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) 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 2018.

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

(q) Trade and other payables

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

(r) Employee benefits

Short-term employee benefits

Provision is made for the Shire of Westonia'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 of Westonia'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 of Westonia'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 of Westonia's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire of Westonia 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 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) 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.

(t) Provisions

Provisions are recognised when the Shire of Westonia 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.

(u) 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 of Westonia, 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.

(v) Investment in associates

An associate is an entity over which the Shire of Westonia has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire of Westonia's share of net assets of the associate. In addition, the Shire of Westonia's share of the profit or loss of the associate is included in the

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Shire of Westonia's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(w) Investment in associates (continued)

Profits and losses resulting from transactions between the Shire of Westonia and the associate are eliminated to the extent of the Shire of Westonia's interest in the associate.

When the Shire of Westonia's share of losses in an associate equals or exceeds its interest in the associate, the Shire of Westonia discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire of Westonia will resume recognising its share of these profits once its share of the profits equals the share of the losses not recognised.

(x) 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 of Westonia'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 20.

(y) 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 of Westonia's operational cycle. In the case of liabilities where the Shire of Westonia 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 of Westonia's intentions to

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

REVENUES AND EXPENSES	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Net result			
The net result includes:			
Charging as an expense:			
Auditors remuneration			
Audit services	15,000	23,978	23,000
Other services			
Depreciation by program			
Governance	40	0	40
General purpose funding	0	0	0
Law, order, public safety	12,500	11,920	4,000
Health	1,600	1,600	1,600
Education and welfare	4,500	4,714	2,500
Housing	62,000	59,745	70,000
Community amenities	19,500	18,553	20,000
Recreation and culture	152,000	150,693	149,000
Transport	1,380,000	1,043,118	2,527,000
Economic services	56,500	57,298	51,000
Other property and services	161,500	150,408	173,000
	<u>1,850,140</u>	<u>1,498,049</u>	<u>2,998,140</u>
Depreciation by asset class			
Land and buildings	272,640	270,569	283,640
Furniture and equipment	51,500	49,559	49,500
Plant and equipment	150,000	139,024	141,500
Roads	1,350,000	1,013,225	2,500,000
Footpaths	11,000	10,993	8,000
Parks and ovals	15,000	14,678	15,500
	<u>1,850,140</u>	<u>1,498,048</u>	<u>2,998,140</u>
Interest expenses (finance costs)			
- Borrowings (refer note 7(a))	14,307	19,993	19,993
Other			
	<u>14,307</u>	<u>19,993</u>	<u>19,993</u>
Crediting as revenues:			
Interest earnings			
Investments			
- Reserve funds	18,000	18,025	23,500
- Other funds	6,400	852	7,600
Other interest revenue (refer note 12)	0	7,557	3,650
	<u>24,400</u>	<u>26,434</u>	<u>34,750</u>
Other revenue			
Reimbursements and recoveries	36,208	49,558	25,650
Other	9,750	11,078	7,517
	<u>45,958</u>	<u>60,636</u>	<u>33,167</u>

**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

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 2018**

REVENUES AND EXPENSES (Continued)

(b) Statement of objective (Continued)

HOUSING

Objective:

To help ensure adequate staff, community and aged housing.

Activities:

Provision and maintenance of staff, community and aged housing.

COMMUNITY AMENITIES

Objective:

To provide services required by the community.

Activities:

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

RECREATION AND CULTURE

Objective:

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

Activities:

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

TRANSPORT

Objective:

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

Activities:

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

ECONOMIC SERVICES

Objective:

To help promote the shire and its economic wellbeing.

Activities:

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

OTHER PROPERTY & SERVICES

Objective:

To monitor and control council's overheads operating accounts.

Activities:

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

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

NOTES TO THE STATEMENT OF CASH FLOWS

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:

	2017/18	2016/17	2016/17
	Budget	Actual	Budget
	\$	\$	\$
Cash - unrestricted	1,175,792	1,175,792	65,650
Cash - restricted	682,634	617,534	615,473
	<u>1,858,426</u>	<u>1,793,326</u>	<u>681,123</u>

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

Long Service Leave	102,787	100,287	120,183
Plant Replacement	77,815	27,015	7,481
Building	275,614	269,114	268,612
Communication/Information Technology	27,287	26,487	26,347
Community Development	86,971	84,971	84,104
Waste Management	45,205	44,205	44,137
Swimming Pool Redevelopment	66,955	65,455	64,608
	<u>682,635</u>	<u>617,535</u>	<u>615,473</u>

Reconciliation of net cash provided by operating activities to net result

Net result	(892,337)	1,210,272	(1,118,116)
Depreciation	1,850,140	1,498,049	2,998,140
(Profit)/loss on sale of asset	196,500	119,352	152,200
Loss on revaluation of non current assets	0	0	0
(Increase)/decrease in receivables	0	151,484	(30,000)
(Increase)/decrease in inventories	0	10,161	0
Increase/(decrease) in payables	466,235	(151,505)	(28,977)
Increase/(decrease) in employee provisions	0	288,096	0
Grants/contributions for the development of assets	(871,979)	(1,108,024)	(1,057,083)
Net cash from operating activities	<u>748,559</u>	<u>2,017,885</u>	<u>916,164</u>

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

NOTES TO THE STATEMENT OF CASH FLOWS (Continued)

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
Undrawn borrowing facilities			
credit standby arrangements			
Credit card limit	13,000	13,000	13,000
Credit card balance at balance date	(5,000)	(5,000)	(5,000)
Total amount of credit unused	<u>8,000</u>	<u>8,000</u>	<u>8,000</u>
Loan facilities			
Loan facilities in use at balance date	<u>155,612</u>	<u>246,147</u>	<u>246,148</u>
Unused loan facilities at balance date	<u>0</u>	<u>0</u>	<u>0</u>
	Note	2017/18 Budget \$	2016/17 Actual \$
NET CURRENT ASSETS			
Composition of estimated net current assets			
Current assets			
Cash - unrestricted	3(a)	1,175,792	1,175,792
Cash - restricted reserves	3(a)	682,634	617,534
Receivables		166,498	166,498
Inventories		7,964	7,964
		<u>2,032,888</u>	<u>1,967,788</u>
Less: current liabilities			
Trade and other payables		(667,258)	(201,023)
Short term borrowings		0	0
Long term borrowings		(80,514)	(171,049)
Provisions		(450,200)	(450,200)
		<u>(1,197,972)</u>	<u>(822,272)</u>
Unadjusted net current assets		834,916	1,145,516
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 <i>Local Government (Financial Management) Regulation 32</i> 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)	(682,635)	(617,535)
Less: Land held for resale		0	0
Less: Current loans - clubs / institutions		(8,744)	(8,744)
Add: Current portion of borrowings		80,514	171,049
Add: Current liabilities not expected to be cleared at end of year		(224,051)	0
Adjusted net current assets - surplus/(deficit)		<u>0</u>	<u>690,286</u>

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

5. ACQUISITION OF ASSETS

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

Asset class	Reporting program										2017/18 Budget total \$	2016/17 Actual total \$	
	Governance \$	General purpose funding \$	Law, order, public safety \$	Health \$	Education and welfare \$	Housing \$	Community amenities \$	Recreation and culture \$	Transport \$	Economic services \$			Other property and services \$
<i>Property, Plant and Equipment</i>													
Land and buildings						81,903						81,903	96,428
Furniture and equipment					15,500							15,500	46,452
Plant and equipment								349,000		169,500		518,500	652,805
	0	0	0	0	15,500	81,903	0	0	349,000	0	169,500	615,903	795,686
<i>Infrastructure</i>													
Roads								1,171,000				1,171,000	1,964,916
Footpaths													15,019
Drainage													0
Parks and ovals													14,922
	0	0	0	0	0	0	0	0	1,171,000	0	0	1,171,000	1,994,857
Total acquisitions	0	0	0	0	15,500	81,903	0	0	1,520,000	0	169,500	1,786,903	2,790,543

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

- plant replacement programme
- other property, plant and equipment
- road replacement programme
- other parks and ovals

**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

6. DISPOSALS OF ASSETS

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

<u>By Program</u>	Net book	Sale	2017/18 Budget		2016/17 Actual		2016/17 Budget	
	value	proceeds	Profit	Loss	Profit	Loss	Profit	Loss
	\$	\$	\$	\$	\$	\$	\$	\$
Transport	349,000	160,000	0	(189,000)	4,031	(127,228)	0	(133,600)
Other property and services	169,500	162,000	5,000	(12,500)	5,476	(1,630)	0	(18,600)
	518,500	322,000	5,000	(201,500)	9,507	(128,858)	0	(152,200)

<u>By Class</u>	Net book	Sale	2017/18 Budget		2016/17 Actual		2016/17 Budget	
	value	proceeds	Profit	Loss	Profit	Loss	Profit	Loss
	\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment	518,500	322,000	5,000	(201,500)	9,507	(128,858)	0	(152,200)
	518,500	322,000	5,000	(201,500)	9,507	(128,858)	0	(152,200)

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

- Staff housing programme
- plant replacement programme

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

7. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Principal 1-Jul-17	New loans	Principal repayments		Principal outstanding		Interest repayments	
			2017/18 Budget \$	2016/17 Actual \$	2017/18 Budget \$	2016/17 Actual \$	2017/18 Budget \$	2016/17 Actual \$
Housing								
Loan 5 - Lifestyle Village	183,842	0	57,504	54,030	126,338	183,842	10,742	14,216
Transport								
Loan 4 - Depot	24,398	0	24,399	22,696	(1)	24,398	1,357	3,060
	208,240	0	81,903	76,725	126,337	208,240	12,099	17,276
<u>Self Supporting Loans</u>								
Economic services								
Loan 6 - School Bus *	37,907		8,632	8,123	29,275	37,907	2,208	2,717
	37,907	0	8,632	8,123	29,275	37,907	2,208	2,717
	246,147	0	90,535	84,848	155,612	246,147	14,307	19,993

All borrowing 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 2018**

7. INFORMATION ON BORROWINGS (Continued)

(b) New borrowings - 2017/18

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate %	Amount borrowed budget \$	Total interest & charges \$	Amount used budget \$	Balance unspent \$
					0	0	0	0
					0	0	0	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2017 nor is it expected to have unspent borrowing funds as at 30th June 2018.

(d) Overdraft

The Shire has not utilised an overdraft facility during the financial year although an overdraft facility of \$100,000 with the Bank of Somewhere does exist. It is not anticipated that this facility will be required to be utilised during 2017/18.

AASB 101.10(e)
AASB 101.51
AASB 101.112

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

LGA S6.2(4)(b)
FM Reg 23(a)

8. RATING INFORMATION

RATE TYPE	Rate in \$	Number of properties	Rateable value \$	2017/18 Budgeted rate revenue \$	2017/18 Budgeted interim rates \$	2017/18 Budgeted back rates \$	2017/18 Budgeted total revenue \$	2016/17 Actual \$
Differential general rate or general rate								
GRV -Residential	0.060690	47	678,355	41,169			41,169	36,427
GRV- Mining	0.152548	2	1,591,500	242,780			242,780	231,178
UV - Rural/Pastoral	0.014049	132	42,200,440	592,874			592,874	563,880
UV - Mining	0.014049	4	102,057	1,434	772		2,206	2,159
Sub-Totals		185	44,572,352	878,257	772	0	879,029	833,644
Minimum payment								
	\$							
GRV- Residential	355	17	33,057	6,035			6,035	8,165
GRV- Mining	355	0		0			0	0
UV - Rural/Pastoral	355	18	211,260	6,390			6,390	6,390
UV - Mining	200	8	35,468	1,600			1,600	2,000
Sub-Totals		43	279,785	14,025	0	0	14,025	16,555
		228	44,852,137	892,282	772	0	893,054	850,199
Discounts/concessions (<i>Refer note 13</i>)							0	0
Total amount raised from general rates							893,054	850,199
Ex-Gratia							4,866	4,544
Specified area rates (<i>Refer note 10</i>)							0	0
Total rates							897,920	854,743

**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

8(a). RATING INFORMATION

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 2017/18 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.

**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

8(a). RATING INFORMATION

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 2018

9. CASH BACKED RESERVES

	2017/18 Budget Opening balance \$	2017/18 Budget Transfer to \$	2017/18 Budget Transfer (from) \$	2017/18 Budget Closing balance \$	2016/17 Actual Opening balance \$	2016/17 Actual Transfer to \$	2016/17 Actual Transfer (from) \$	2016/17 Actual Closing balance \$	2016/17 Budget Opening balance \$	2016/17 Budget Transfer to \$	2016/17 Budget Transfer (from) \$	2016/17 Budget Closing balance \$
Long Service Leave	100,287	2,500		102,787	117,683	2,568	(19,965)	100,287	117,683	2,500	0	120,183
Plant Replacement	27,015	50,800		77,815	284,481	2,534	(260,000)	27,015	284,481	3,000	(280,000)	7,481
Building	269,114	6,500		275,614	262,612	6,502	0	269,114	262,612	6,000	0	268,612
Communication/Information Tech	26,487	800		27,287	25,847	640	0	26,487	25,847	500	0	26,347
Community Development	84,971	2,000		86,971	136,004	3,367	(54,400)	84,971	136,004	2,500	(54,400)	84,104
Waste Management	44,205	1,000		45,205	43,137	1,068	0	44,205	43,137	1,000	0	44,137
Swimming Pool Redevelopment	65,455	1,500		66,955	32,108	33,347	0	65,455	32,108	32,500	0	64,608
	<u>617,535</u>	<u>65,100</u>	<u>0</u>	<u>682,635</u>	<u>901,873</u>	<u>50,026</u>	<u>(334,365)</u>	<u>617,535</u>	<u>901,873</u>	<u>48,000</u>	<u>(334,400)</u>	<u>615,473</u>

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

Reserve name	Anticipated date of use	Purpose of the reserve
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 2018**

10. SPECIFIED AREA RATE

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

11. SERVICE CHARGES

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

The following instalment options are available to ratepayers for the payment of rates and service charges.

Instalment options	Date due	Instalment plan admin charge \$	Instalment plan interest rate %	Unpaid rates interest rates %
Option One				
Single full payment	14/09/2017	0	0.00%	11%
Option Two				
First instalment	14/09/2017	10	5.50%	11%
Second instalment	19/01/2018	10	5.50%	11%
Option Three				
First instalment	14/09/2017	10	5.50%	11%
Second instalment	17/11/2017	10	5.50%	11%
Third instalment	19/01/2018	10	5.50%	11%
Fourth instalment	23/03/2017	10	5.50%	11%

	2017/18 Budget revenue \$	2016/17 Actual \$
Instalment plan admin charge revenue	1,000	1,404
Instalment plan interest earned	2,000	2,698
Unpaid rates interest earned	3,500	4,859
	6,500	8,961

**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

13. PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS

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 2018

	2017/18	2016/17
	Budget	Actual
	\$	\$
14. FEES & CHARGES REVENUE		
Governance	150	0
Law, order, public safety	900	1,085
Housing	171,180	172,680
Community amenities	9,900	8,554
Recreation and culture	1,800	1,951
Transport	0	0
Economic services	47,300	54,752
Other property and services	33,500	54,825
	<u>264,730</u>	<u>293,847</u>
15. GRANT REVENUE		
Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:		
By Program:		
Operating grants, subsidies and contributions		
Governance	0	2,051
General purpose funding	559,677	1,847,321
Law, order, public safety	38,500	34,397
Education and welfare	500	0
Housing	0	287
Recreation and culture	60,000	101,006
Transport	68,000	115,152
Economic services	0	25,667
	<u>726,677</u>	<u>2,125,880</u>
Non-operating grants, subsidies and contributions		
Transport	851,979	1,093,024
Economic services	20,000	15,000
	<u>871,979</u>	<u>1,108,024</u>

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018

16. ELECTED MEMBERS REMUNERATION	2017/18 Budget \$	2016/17 Actual \$
The following fees, expenses and allowances were paid to council members and/or the President.		
Meeting fees	21,320	21,318
Mayor/President's allowance	5,553	5,553
Deputy Mayor/President's allowance	0	0
Travelling expenses	1,500	983
Telecommunications allowance	4,000	1,054
	32,373	28,908

17. 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-17 \$	Estimated amounts received \$	Estimated amounts paid (\$)	Estimated balance 30-Jun-18 \$
Police Licensing	10,615	200,000	(210,615)	0
BCITF Training Levy - Now CTF Levy	1,319			1,319
BRB Building Levy - Now BSL Levy	937			937
Nomination Deposits	0	240	(240)	0
Bonds	3,020			3,020
George Rd Water Extensions	20,545		(20,545)	0
St John's Westonia	2,047			2,047
Westonia Sports Council	122			122
Westonia Progress Association	5,719		(5,719)	(0)
Accommodation Units	2,900			2,900
WEIRA - Booderockin Water Scheme	646			646
Warralakin Hall	1,700			1,700
Social Club	10,196	2,600	(2,600)	10,196
Walgoolan History Group	12,065		(12,065)	0
Community Project	1,000			1,000
Rural Youth	4,636			4,636
Westonia P & C	909			909
LGMA - Receipts	6,250			6,250
Rates Incentive Prize	2,000		(2,000)	0
Rent Pre Payments	835		(835)	0
Westonia Historical Society	5,784	2,000	(2,000)	5,784
Cemetery Committee	3,000	12,000		15,000
	96,245	216,840	(256,619)	56,466

**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2018**

18. MAJOR LAND TRANSACTIONS

It is not anticipated that any major land transactions undertakings will occur in 2017/2018

19. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2017/18.

20. 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 2018
ANNUAL BUDGET**

16/17 BUDGET REVENUE	16/17 BUDGET EXPENSES	PARTICULARS OPERATING	BUDGET REVENUE	BUDGET EXPENSES
(2,099,050.00)	43,000.00	General Purpose Revenue	(1,483,747.00)	40,236.00
(2,150.00)	316,113.00	Governance	(2,150.00)	302,393.00
(38,450.00)	49,610.00	Law, Order & Public Safety	(43,400.00)	57,728.00
(2,000.00)	27,440.00	Health	(2,000.00)	33,508.00
-	37,943.00	Education & Welfare	(500.00)	35,939.00
(192,980.00)	180,162.00	Housing	(171,180.00)	158,306.00
(9,900.00)	105,912.00	Community Amenities	(9,900.00)	95,493.00
(41,800.00)	575,286.00	Recreation & Culture	(61,800.00)	676,749.00
(115,109.00)	2,960,273.00	Transport	(68,000.00)	1,795,730.00
(60,117.00)	305,666.00	Economic Services	(73,508.00)	326,319.00
(62,100.00)	35,250.00	Other Property & Services	(63,500.00)	5,100.00
-	-	Administration	(500.00)	
(2,623,656.00)	4,636,655.00	Total Operating	(1,980,185.00)	3,527,501.00
		CAPITAL		
-	12,000.00	Governance	-	-
-	-	Law, Order & Public Safety	-	-
-	5,000.00	Education & Welfare	-	7,500.00
-	-	Health	-	-
-	124,930.00	Housing	-	65,504.00
-	-	Community Amenities	-	-
-	-	Recreation & Culture	-	-
(1,342,983.00)	2,535,442.00	Transport	(1,011,979.00)	1,544,399.00
(8,123.00)	23,123.00	Economic Services	(8,632.00)	8,632.00
(66,000.00)	72,000.00	Other Property & Services	-	-
		Administration	(162,000.00)	169,500.00
(1,417,106.00)	2,772,495.00	Total Capital	(1,182,611.00)	1,795,535.00
(4,040,762.00)	7,409,150.00		(3,162,796.00)	5,323,036.00
(83,848.00)		Opening Balance 1 July 2017	(362,600.00)	
	(2,998,140.00)	Restricted cash to be used		(1,847,640.00)
		Less Asset Depreciation		
		Less Plant Depreciation		
		Budget Deficit 2017/18	-	-
(286,400.00)		Transfer to/(from) reserves		50,000.00
(4,411,010.00)	4,411,010.00	TOTAL INCOME & EXPENDITURE	(3,525,396.00)	3,525,396.00

- Budget (Surplus)/Deficit 2017/18

SHIRE OF WESTONIA				
Schedule 3 - GENERAL PURPOSE FUNDING				
ANNUAL BUDGET 2017/2018				
GL #	DESCRIPTION	ANNUAL BUDGET 2017/2018	ACTUAL 2016/2017	ADOPTED BUDGET 2016/2017
	RATE REVENUE			
	Operating Expenditure			
03100	ABC Costs- Rate Revenue	25,236	25,739	26,000
03101	Rate Notice Stationery expense	1,000	214	1,000
03102	Rates Recovery - Legal Expenses	3,000	1,859	2,500
03103	Valuation Expenses and Title Searches Expense	5,500	4,147	8,000
03107	Rates Written-off	500	8,823	500
	Sub Total	35,236	40,782	38,000
	RATE REVENUE			
	Operating Income			
03104	General Rates Levied	(893,000)	(850,107)	(850,200)
03105	Ex-Gratia Rates Received	(4,920)	(4,635)	(4,850)
03106	Penalty Interest Raised on Rates	(3,500)	(4,859)	(2,000)
03108	Back Rates Levied	0	0	0
03109	Instalment Interest Received	(2,000)	(2,698)	(1,650)
03110	Rates Administration Fee Received	(1,000)	(1,404)	(1,000)
03112	Other Revenue	(500)	(1,765)	
	Sub Total	(904,920)	(865,468)	(859,700)

Note 18 (b) - Account Detail (by Reporting Program)	
Operating Program	GENERAL PURPOSE FUNDING
Operating Sub-Program	Rates
Description/Objectives	The Collection of Rates revenue and the maintenance of valuation and rating records to support the collection process.
Management	Chief Executive Officer. In recognition of the Work associated with maintaining a register, valuation and answering enquires in allocation of administration costs has been allocated to the Sub-Program.
New Budget Initiatives and Highlights	<ul style="list-style-type: none"> ➤ The GRV rate in the dollar increase in (5%) to 5.6998 and Mining Differential rate of 15.2548 ➤ The UV rate in the dollar will reduce to 1.4049 due to increase i ➤ Minimum rates for both GRV and UV assessments remain at \$355 and Differential for Mining at \$200 ➤ 03101 Postage of Rate/Installment Notices 1,000.00 ➤ 03103 Annual UV Valuation & GRV Revaluation 5,000.00 ➤ Title Searches 500.00 ➤ 03102 Legal Expende on Outstanding Rates 3,000.00 ➤ 03107 Mining Tenements (Dead) 500.00 ➤ 03106 11% Intrest on Oustanding Rates 2,500.00 ➤ 03110 Administration charge remains at \$10 per assessment 1,000.00 ➤ 03109 5% per Annum on Installment Noctices 1,750.00
Local Laws	None
Statutory Requirements	Rates are calculated by determining the excess of budget expenditure over revenue and then using land valuations multiplied by a rate to supplement the deficit. The raising of rates by this method is supported and guided by the Local Government Act 1995 and associated Regulations.
Service Levels	Rates may be paid by post, over the counter at the Shire administration centre or electronically via Councils Eftpos Machine. Opening times 8.30am to 5.00pm Monday to Friday (Except Public Holidays).
Fees & Chages	Administration charge on selection of the instalment payment option for Rates is \$30 per assessment.
Capital Investment	None
Financing	None

SHIRE OF WESTONIA				
Schedule 3 - GENERAL PURPOSE FUNDING				
ANNUAL BUDGET 2017/2018				
GL #	DESCRIPTION	ANNUAL BUDGET 2017/2018	ACTUAL 2016/2017	ADOPTED BUDGET 2016/2017
	OTHER GENERAL PURPOSE FUNDING			
	Operating Expenditure			
03210	Bank Fees Expense	5,000	5,753	5,000
	Sub Total	5,000	5,753	5,000
	OTHER GENERAL PURPOSE FUNDING			
	Operating Income			
03201	Grants Commission Grant Rec. - Gen Roads 50% claim	(346,853)	(1,097,345)	(722,000)
03202	Grants Commission Grant Received - Roads 50% claim	(212,824)	(749,976)	(486,000)
03204	Interest Received - Muni	(800)	(851)	(7,500)
03204	Interest Received - Reserves	(18,000)	(18,025)	(23,500)
03204	Interest Received - Trust	(100)	0	(100)
03205	Other General Purpose funding received	(250)	0	(250)
	Sub Total	(578,827)	(1,866,198)	(1,239,350)
	TOTAL INCOME TO OPERATING STATEMENT	(1,483,747)	(2,731,666)	(2,099,050)
	TOTAL EXPENDITURE TO OPERATING STATEMENT	40,236	46,535	43,000

IE CODE		Description/Objectives		GENERAL PURPOSE FUNDING	
Operating Program				Other General Purpose Funding	
Operating Sub-Program				Untied government grants and the proceeds from investing Council funds that are surplus to requirements during the reporting period.	
Management				Chief Executive Officer. In recognition of the work required to respond to grant information and the engagement of a consultant to assist with submissions, an amount of administration expenses is allocated to this Sub-Program.	
New Budget Initiatives and Highlights				<ul style="list-style-type: none"> ➤ 03201 Grants Commission - General Purpose <ul style="list-style-type: none"> Federal Assistance Grant - General 375,246.00 Distributed at Councils Discretion 346,853.00 <li style="border-top: 1px solid black;">722,099.00 ➤ 03202 Grants Commission - Road <ul style="list-style-type: none"> Federal Assistance Grant - Roads 268,576.00 <li style="border-top: 1px solid black;">212,824.00 <li style="border-top: 1px solid black;">481,400.00 ➤ 03202 Investments Interest <ul style="list-style-type: none"> Municipal Interest 1,000.00 Reserve Interest 17,000.00 Trust Interest 100.00 <li style="border-top: 1px solid black;">18,100.00 ➤ 03210 Bank Charges <ul style="list-style-type: none"> Municipal Bank Fees (EFTPOS, Autopays, Credit Card) 4,000.00 Loan Govt Guarentee Fee 1,000.00 <li style="border-top: 1px solid black;">5,000.00 	
521					
111	\$643822 Rec in 16/17				
111					
160					
161					
162					
170					
	Local Laws			None	
	Statutory Requirements			None	
	Service Levels			The investment of surplus funds is determined by a previously adopted Council policy.	
	Fees & Chages			None	
	Capital Investment			None	
	Financing			None	

SHIRE OF WESTONIA
Schedule 4 - GOVERNANCE
ANNUAL BUDGET 2017/2018

GL #	DESCRIPTION	ANNUAL BUDGET 2017/2018	ACTUAL 2016/2017	BUDGET 2016/2017
	Members of Council			
	Operating Expenditure			
04100	Members Travelling Expenses paid	1,500	983	1,500
04101	Members Conference Expenses	9,000	8,433	10,000
04102	Council Election Expenses	500	0	200
04103	President's Allowance paid	5,553	5,553	5,553
04104	Members Refreshments & Receptions Expense	16,000	19,332	15,000
04105	Members - Insurance	6,500	12,699	11,000
04106	Members - Subscriptions			
04106	<i>SCRM Subs - Reginal Risk Management</i>	7,500		7,500
04106	<i>SGEZ Subs-Great Eastern Zone</i>	4,500	4,250	4,500
04106	<i>SLGMA Subs-LGMA Corporate</i>	500	466	500
04106	<i>SWALGA Subs-WALGA</i>	15,000	22,087	21,000
04106	<i>SWEROC Subs-WEROC, CEACA, WHEATBELT COMMUNITIES</i>	28,000	26,660	26,500
04107	Members - Donation & Gifts	3,000	1,170	3,000
04108	Members Telephone Subsidy Paid	4,000	1,054	1,200
04109	Members Sitting Fees Paid	21,320	21,318	21,320
04110	Consultant Fees Expense	30,000	14,547	25,000
04111	Training Expenses of Members	1,000	377	
04112	Maintenance - Council Chambers			
04112	<i>BCCH Maintenance - Council Chambers Other</i>	600	304	600
04112	<i>BCCH Maintenance - Council Chambers Other</i>	400	401	400
04112	<i>BCCH Maintenance - Council Chambers Cleaning</i>	1,000	260	1,000
04112	<i>BCCH Maintenance - Council Chambers Utilities</i>	800	334	800
04113	ABC Costs- Relating to Members	126,180	128,694	132,000
04114	Audit Fees expense	15,000	23,978	23,000
04118	Advertising	3,000	2,000	3,000
04120	Public Relations/ Promotions	1,500	605	1,500
04199	Depreciation - Members of Council	40	0	40
	TOTAL EXPENDITURE TO OPERATING STATEMENT	302,393	295,506	316,113
	Members of Council			
	Operating Income			
04115	Other Income Relating to Members	0	0	0
04121	Contributions, Reimbursements	(2,000)	(2,051)	(2,000)
04122	Photocopying	(100)	0	(100)
04123	Drought Assistance Funding - Income	0	0	0
04124	Sale of Electoral Rolls	(50)	0	(50)
	TOTAL INCOME TO OPERATING STATEMENT	(2,150)	(2,051)	(2,150)

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

IE CODE	Operating Program	Operating Sub-Program	Description/Objectives	GOVERNANCE
				Members of Council
				The maintenance of a representative body of community members elected to fill the role of Councillors and President as required by the The Chief Executive Officer is responsible to ensure that the policies & decisions of the Elected Members are implemented in an efficient and effective manner.
				New Budget Initiatives and Highlights
				➤ 04114 Audit Fees
				Audit Fees (Other) 4,000.00
				2017/2018 Audit Fees (Interim /Final) 11,000.00
				15,000.00
				➤ 04103 17/18 Presidents Allowance per SAT 5,553.00
				➤ 04109 17/18 Councillors Fee @ \$553 21,320.00
				➤ 04100 Councillors @ .71c per Km 1,500.00
				➤ 04108 Ipad Recharge 6@ \$200 each 1,200.00
				4x Ipad Update for Councillors 3,000.00
				➤ 04101 LG Week Registration & Other 4,500.00
				LG Week Expenses (Accom & Meals) 4,500.00
				36,020.00
				➤ 04118 Members Advertising 3,000.00
				➤ 04110 Constancy
				Asset Valuation 15,000.00
				Local Laws 8,000.00
				Planning Consultancy 3,000.00
				Other 4,000.00
				30,000.00
				➤ 04102 Elections Expenses 500.00
				➤ 04104 Refreshments & Receptions
				Council Meetings 8,000.00
				Council Functions - Christmas 8,000.00
				16,000.00
				➤ 04107 Donations & Contributions
				Merredin Senior High - Chaplaincy 550.00
				Eastern District Display Committee 350.00
				Other 2,100.00
				3,000.00

SHIRE OF WESTONIA Schedule 4 - GOVERNANCE ANNUAL BUDGET 2017/2018				
GL #	DESCRIPTION	ANNUAL BUDGET 2017/2018	ACTUAL 2016/2017	BUDGET 2016/2017
04119	Members of Council 100 Yr Monument	0	17,757	12,000
	Sub Total	0	17,757	12,000
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	0	17,757	12,000

IE
CODE

700

➤	04120 Public Relation Promotions	1,500.00
➤	04105 Insurance	
	Management Liability	2,000.00
	Personal Accident	500.00
	Travel	850.00
	Salary Continuance	2,500.00
	Crime	650.00
		<u>6,500.00</u>

Local Laws The Council has adopted Local Laws which covers a range of subjects.
 Statutory Requirements Further information on these laws is available at the offices of the
 A local government is required to maintain a structure of elected
 members by State Legislation.
 The Council is required to engage an independent Auditor who
 conducts an attestation audit in accordance with the Local Government
 Act 1995 and associated Audit Regulations

Service Levels The Elected Members meet regularly on the third Thursday of each
 month to consider matters requiring a decision. These meeting are
 open to the public and contain a period for public questions at the
 commencement of the meeting

Fees & Chages Copies of all council documents including Agendas and Minutes are
 available to the public at cost.

Payments to Elected
 Members Councillors attendance at ordinary and special meetings of council are
 eligible for a payment of a fee set by Council.
 The President is paid an allowance determined by Council for
 expenses and entertainment costs.
 Elected Members are reimbursed travel expenses to meetings and/or
 events sanctioned by Council

Photocopying A4 Single sided - \$0.25
 A4 Double sided - \$0.30
 A3 Single Sided - \$0.35
 A3 Double Sided - \$0.40
 Colour pages per sheet - \$1.00

Capital Investment	None.
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Financing	None.
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SHIRE OF WESTONIA
Schedule 5 - LAW, ORDER & PUBLIC SAFETY
ANNUAL BUDGET 2017/2018

GL #	DESCRIPTION	ANNUAL BUDGET 2017/2018	ACTUAL 2016/2017	BUDGET 2016/2017
	OPERATING EXPENDITURE			
	Fire Prevention			
05100	ABC Costs- Fire Prevention	12,618	34,167	13,000
05101	Bush Fire Control Maintenance Plant & Equipment	8,100	7,115	8,100
05101	Bush Fire Control Maintenance Plant & Equipment	600	168	600
05102	Bush Fire Control Maintenance Land & Building	1,500	3,721	1,500
05102	Bush Fire Control Maintenance Land & Building	0	0	0
05103	Bush Fire Brigade Vehicle Maintenance	0	0	0
05104	Bush Fire Control Insurance	9,000	7,004	9,000
05112	Bush Fire Clothing and Accessories	2,000	5,630	2,000
05113	Utilities & Taxes	410	114	410
05114	Other Goods & Services	3,500	0	3,500
05199	Depreciation - Fire Prevention	2,500	2,320	2,500
05199	Depreciation - Fire Prevention	10,000	9,600	1,500
	Sub Total	50,228	69,839	42,110
	OPERATING REVENUE			
	Fire Prevention			
05105	Income Relating to Fire Prevention	0	0	0
05106	Bush Fire Reimbursements	0	0	0
05107	FESA Operating Grant	(25,000)	(20,761)	(19,900)
05108	Evolution MOU Emergency Services	(13,500)	(13,636)	(13,500)
05111	FESA ESL Admin Fee	(4,000)	(4,000)	(4,400)
	Sub Total	(42,500)	(38,397)	(37,800)
	OPERATING EXPENDITURE			
	Animal Control			
05200	Expenses Relating to Animal Control	0	0	0
05201	Animal Control - Ranger Expense	7,500	4,807	7,500
	Sub Total	7,500	4,807	7,500
	OPERATING REVENUE			
	Animal Control			
05202	Fines and Penalties - Animal Control	(100)	0	(100)
05203	Dog Registration Fees	(750)	(1,085)	(500)
	Sub Total	(850)	(1,085)	(600)
	OPERATING EXPENDITURE			
	Other Law Order and Public Safety			
05300	Expenses Relating to Other Law, Public Safety	0	0	0
	Sub Total	0	0	0

		Note 18 (b) - Account Detail (by Reporting Program)		
IE CODE	Operating Program / Operating Sub-Program / Description/Objectives	LAW ORDER & PUBLIC SAFETY		
		Fire Control		
		The provision bush fire control services to residents and visitors within the shire boundaries.		
	Management	Chief Executive Officer		
520	New Budget Initiatives and Highlights	➤	05104	Insurance
900				Bushfire Insurance - Brigades 4,800.00
520				Bushfire Insurance - Vehicles 4,200.00
540				9,000.00
520				
570		➤	05101	General Expence -As per ESL Application
520				16,610.00
520		➤		Fire Prevention Grants
550			05107	Fire and Emergency Services 25,000.00
552			05108	Evolution MOU 13,500.00
		05111	Admin Fee 4,000.00	
			42,500.00	
	➤	05106	Reimbursements	
			500.00	
	Local Laws	None.		
110	Statutory Requirements	The Council is required to comply with the requirement of the Bush Fires Act, which is enacted by the State Government. This Statute conveys various obligation and duties upon the Shire.		
113				
170				
	Service Levels	N/A		
	Fees & Chages	None.		
520	Capital Investment	None.		
521	Financing	None.		

SHIRE OF WESTONIA Schedule 5 - LAW, ORDER & PUBLIC SAFETY ANNUAL BUDGET 2017/2018				
GL #	DESCRIPTION	ANNUAL BUDGET 2017/2018	ACTUAL 2016/2017	BUDGET 2016/2017
	OPERATING REVENUE			
05301	Other Law Order and Public Safety Income Relating to Other Law	(50)	0	(50)
	Sub Total	(50)	0	(50)
	TOTAL EXPENDITURE TO OPERATING STATEMENT	57,728	74,645	49,610
	TOTAL INCOME TO OPERATING STATEMENT	(43,400)	(39,482)	(38,450)
	CAPITAL EXPENDITURE			
	Fire Prevention			
05109	Purchase Land and Buildings - Fire Prevention	0	0	0
05110	Purchase Plant Fire Prevention	0	0	0
	Sub Total	0	0	0
	CAPITAL EXPENDITURE			
	Other Law, order and Public Safety			
05302	Purchase Plant - Law & Order	0	0	0
	Sub Total	0	0	0
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	0	0	0

Note 18 (b) - Account Detail (by Reporting Program)			
Operating Program	Operating Sub-Program	Description/Objectives	IE CODE
		LAW ORDER & PUBLIC SAFETY	
		Animal Control	
		The provision of animal control within the District in accordance with State Legislation for the betterment of residents and visitors. The implementation and ongoing management of Crime & Safety Plans and Emergency Service Plans	
		Chief Executive Officer	
156	New Budget Initiatives and Highlights		
		➤ 05201 Animal Control Officer Contract	7,500.00
		➤ 05203 2017/2018 Dog Registrations	500.00
		➤ 05202 Impounding of Dog - Release Fee	100.00
		Local Laws	None.
		Statutory Requirements	The Council is obligated to administer the Dog Act and Emergency management Plan throughout the district. Both are State Legislation.
700	Service Levels	Central Wheatbelt Ranger Services provides service via contract arrangement.	
700	Fees & Chages	License Charges: Unsterilised 1 Year \$ 30.00 Unsterilised 3 Years \$ 75.00 Sterilised 1 Year \$ 10.00 Sterilised 3 Years \$ 18.00 Pensioners 50% of the abovementiond charges.	
700		None.	
	Capital Investment	None.	
	Financing	None.	

SHIRE OF WESTONIA
Schedule 7 - HEALTH
ANNUAL BUDGET 2017/2018

GL #	DESCRIPTION	ANNUAL BUDGET 2017/2018	ACTUAL 2016/2017	BUDGET 2016/2017
OPERATING EXPENDITURE				
Health Administration and Inspection				
07400	ABC Costs- Preventative Services - Administration & Inspection	12,618	12,869	13,000
07404	Analytical Expenses	350	350	400
07406	Contract - EHO Expense	8,000	1,680	3,000
	Sub Total	20,968	14,899	16,400
OPERATING REVENUE				
07401	Income Relating to Preventative Services - Administration & Inspection	0	0	0
07407	Rembursement - RFDS	(2,000)	(1,800)	(2,000)
	Sub Total	(2,000)	(1,800)	(2,000)
OPERATING EXPENDITURE				
Preventative Services - Pest Control				
07500	Mosquito Control Preventative Services - Pest Control	1,000	218	1,000
07500	Mosquito Control Preventative Services - Pest Control	3,500	0	2,000
07500	Mosquito Control Preventative Services - Pest Control	1,320	288	1,320
07500	Mosquito Control Preventative Services - Pest Control	500	63	500
	Sub Total	6,320	569	4,820
OPERATING EXPENDITURE				
Other Health				
07600	Ambulance Services - Other	1,300	302	1,300
07601	BMR Medical Rooms & Dr Expense - Other	1,500	987	1,500
07601	BMR Medical Rooms & Dr Expense - Other	500	764	500
07601	BMR Medical Rooms & Dr Expense - Other	1,320	1,303	1,320
07700	Expenses Relating to Other Health	0	0	0
07799	Depreciation - Health	1,600	1,600	1,600
	Sub Total	6,220	4,957	6,220
OPERATING REVENUE				
Other Health				
07602	Income Relating to Preventative Services - Other	0	0	0
07701	Income Relating to Other Health	0	0	0
	Sub Total	0	0	0
TOTAL EXPENDITURE TO OPERATING STATEMENT		33,508	20,425	27,440
TOTAL INCOME TO OPERATING STATEMENT		(2,000)	(1,800)	(2,000)

IE CODE		Note 18 (b) - Account Detail (by Reporting Program)	
Operating Program	HEALTH		
Operating Sub-Program	All Health		
Description/Objectives	<ul style="list-style-type: none"> The provision of a Regional Health Service, compliance with the Health Acts to ensure a high standard of environmental health is maintained in the district. Provision of a Medical Centre for visiting RFDS Doctor and maintenance of an Ambulance Service to the community. Mosquito Control program for the Westonia Townsite 		
903	Management	Environmental Health Services are contracted from the Merredin Shire Council on a monthly basis.	
520			
521			
156	New Budget Initiatives and Highlights	➤ 07406 Contract EHO - Allan Ramsay	7,500.00
114		07404 Analytical Expenses	400.00
		07600 Ambulance Services	1,300.00
		07601 Medical Room & Dr Expenses	3,320.00
		07407 Reimbursement Rural Health West/RFDS	2,000.00
		07500 Mosquito Control	
		Purchase new Fogger	2,500.00
		Mosquito Control Expenses	4,820.00
			<u>7,320.00</u>
540	Local Laws	Shire of Westonia Health Local Law.	
500	Statutory Requirements	Administration in accordance with the Health Act (State Legislation).	
520	Service Levels	Random food quality sampling is undertaken by the EHO and a inspection and approvals service.	
900			
580	Fees & Chages	None.	
550			
	Capital Investment	None.	
	Financing	None.	
171			
171			

SHIRE OF WESTONIA
Schedule 8 - EDUCATION & WELFARE
ANNUAL BUDGET 2017/2018

GL#	DESCRIPTION	ANNUAL BUDGET 2017/2018	ACTUAL 2016/2017	BUDGET 2016/2017
OPERATING EXPENDITURE				
Pre Schools				
08100	ABC Costs Relating to Pre-Schools		0	0
08101	Westonia Primary School	1,000	3,054	0
08101	Westonia Primary School	550	675	0
08101	Westonia Primary School	0	0	0
08101	Westonia Primary School	4,839	445	4,719
08101	Westonia Primary School	6,387	587	6,229
08101	Westonia Primary School	2,545	100	2,545
08101	Westonia Primary School	500	460	5,000
08102	Merredin College Chaplaincy Service	0	0	550
08199	Depreciation - Pre School	4,500	4,714	2,500
	Sub total	20,321	10,035	21,543
OPERATING REVENUE				
Pre Schools				
08103	Income Relating to Pre-Schools	0	0	0
08105	Reimbursements	(500)	0	0
	Sub total	(500)	0	0
OPERATING EXPENDITURE				
Other Education				
08200	Expenses Relating to Other Education	0	0	0
08201				
	Sub total	0	0	0
OPERATING REVENUE				
Other Education				
08202	Income Relating to Other Education	0	0	0
	Sub total	0	0	0
OPERATING EXPENDITURE				
Aged & Disabled - Senior Citizens				
08400	Expenses Relating to Aged & Disabled - Senior Citizens	0	0	0
08401	Seniors Activities	2,500	825	2,500
08402	Wheatbelt Agcare	500	0	900
	Sub total	3,000	825	3,400
OPERATING REVENUE				
Aged & Disabled - Senior Citizens				
08403	Income Relating to Aged & Disabled - Senior Citizens	0	0	0
	Sub total	0	0	0

Note 18 (b) - Account Detail (by Reporting Program)		
IE CODE	Operating Program / Operating Sub-Program / Description/Objectives	EDUCATION & WELFARE / Education
		<ul style="list-style-type: none"> ▯ The provision support for education & welfare within the District for the betterment of residents. ▯ Financial Contributions to MSHS Chaplaincy Service and Wheatbelt Agcare Service. ▯ Host an annual Seniors Luncheon
	Management	Council assists by way of donation to existing education support facilities
	New Budget Initiatives and Highlights	<ul style="list-style-type: none"> ➤ 08101 Westonia Primary SCHOOL <ul style="list-style-type: none"> School Gardens 15,871.00 Building Mtce 500.00 16,371.00 ➤ 08105 Reimbursements 100.00 ➤ 08401 Seniors Activities - Contributions 2,500.00 <ul style="list-style-type: none"> Capital Expenditure ➤ 08203 Old School Upgrades (Grant) 7,500.00
	Local Laws	None.
	Statutory Requirements	None.
	Service Levels	Financial Support
	Fees & Chages	None.
	Capital Investment	None.
	Financing	None.

SHIRE OF WESTONIA
Schedule 8 - EDUCATION & WELFARE
ANNUAL BUDGET 2017/2018

GL#	DESCRIPTION	ANNUAL BUDGET 2017/2018	ACTUAL 2016/2017	BUDGET 2016/2017	IE CODE
	OPERATING EXPENDITURE				
08600	Other Welfare ABC Costs- Other Welfare	12,618	12,869	13,000	903
	Sub total	12,618	12,869	13,000	
	OPERATING REVENUE				
08601	Other Welfare Income Relating to Other Welfare	0	0	0	156
	Sub total	0	0	0	
	TOTAL EXPENDITURE TO OPERATING STATEMENT	35,939	23,730	37,943	
	TOTAL INCOME TO OPERATING STATEMENT	(500)	0	0	
	CAPITAL EXPENDITURE				
08104	Pre Schools Purchase Land & Building - Ablutions	0	6,481	5,000	520
	Sub total	0	6,481	5,000	
08203	Other Education Purchase Furniture & Equipment	7,500	0	0	700
08602	Purchase Furniture & Equipment - Other Welfare	0	0	0	700
	Sub total	7,500	0	0	
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	7,500	6,481	5,000	

**SHIRE OF WESTONIA
Schedule 9 - HOUSING
ANNUAL BUDGET 2017/2018**

GL #	DESCRIPTION	ANNUAL BUDGET 2017/2018	ACTUAL 2016/2017	BUDGET 2016/2017
	OPERATING EXPENDITURE			
	Staff Housing			
09101	B20DIO Maintenance 20 Diorite St -CEO	4,000	2,172	5,000
09101	B20DIO Maintenance 20 Diorite St -CEO	2,000	1,991	2,200
09101	B20DIO Maintenance 20 Diorite St -CEO	850	878	
09101	B20DIO Maintenance 20 Diorite St -CEO	1,500	1,302	1,500
09101	B20DIO Maintenance 20 Diorite St -CEO	2,800	2,749	2,800
09101	B20DIO Maintenance 20 Diorite St -CEO	1,000	715	1,000
09211	B301PY Maintenance 301 Pyrite Street - W/Supervisor	4,000	1,407	2,500
09211	B301PY Maintenance 301 Pyrite Street - W/Supervisor	1,500	192	50
09211	B301PY Maintenance 301 Pyrite Street - W/Supervisor	2,000	1,185	1,500
09211	B301PY Maintenance 301 Pyrite Street - W/Supervisor	1,000	136	0
09211	B301PY Maintenance 301 Pyrite Street - W/Supervisor	0	0	0
09211	B301PY Maintenance 301 Pyrite Street - W/Supervisor	800	0	0
09211	B301PY Maintenance 301 Pyrite Street - W/Supervisor	0	0	0
09211	B301PY Maintenance 301 Pyrite Street - W/Supervisor	0	0	0
09103	B42JAS Maintenance 42 Jasper St - Grader Driver	4,000	6,846	0
09103	B42JAS Maintenance 42 Jasper St - Grader Driver	500	527	5,000
09103	B42JAS Maintenance 42 Jasper St - Grader Driver	1,500	0	1,500
09103	B42JAS Maintenance 42 Jasper St - Grader Driver	0	0	
09103	B42JAS Maintenance 42 Jasper St - Grader Driver	0	0	
09103	B42JAS Maintenance 42 Jasper St - Grader Driver	0	1,757	
09103	B42JAS Maintenance 42 Jasper St - Grader Driver	0	132	0
09104	B37DIO Maintenance 37 Diorite St - Plant Operator	1,000	806	0
09104	B37DIO Maintenance 37 Diorite St - Plant Operator	500	380	5,000
09104	B37DIO Maintenance 37 Diorite St - Plant Operator	500	527	
09104	B37DIO Maintenance 37 Diorite St - Plant Operator	500	991	1,500
09105	B7QUA Maintenance 7 Quartz St - Gardner's	1,500	869	
09105	B7QUA Maintenance 7 Quartz St - Gardner's	0	0	
09105	B7QUA Maintenance 7 Quartz St - Gardner's	0	0	
09105	B7QUA Maintenance 7 Quartz St - Gardner's	500	527	
09105	B7QUA Maintenance 7 Quartz St - Gardner's	0	0	5,000
09105	B7QUA Maintenance 7 Quartz St - Gardner's	1,000	822	
09105	B7QUA Maintenance 7 Quartz St - Gardner's		0	1,500
09107	Staff House Costs Allocated to Works	(25,000)	(16,959)	(30,000)

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

IE CODE	Operating Program Operating Sub-Program Description/Objectives Management	HOUSING Staff Housing The provision of housing facilities to staff members. Chief Executive Officer.
520		
540	New Budget Initiatives and Highlights	➤ Staff Housing - Building Maintenance as per building inspections
570		
541		09101 20 Diorite St - CEO 12,150.00
542		09211 301 Pyrite St - W/Supervisor 9,000.00
543		09103 42 Jasper St - Grader Diver 6,500.00
520		09104 37 Diorite St - Plant Operator 6,500.00
540		09105 7 Quartz St - Gardener 6,500.00
542		<u>40,650.00</u>
541		
543		➤ 09108 Building Depreciation 22,000.00
570		
500		➤ Staff Housing - Employees Rentals
900		20 Diorite St - CEO 0.00
520		301 Pyrite St - W/Supervisor 0.00
570		09123 42 Jasper St - Grader Diver 2,080.00
541		09124 37 Diorite St - Plant Operator 2,080.00
900		09125 7 Quartz St - Gardener 2,080.00
500		<u>6,240.00</u>
901		
542		➤ 09129 Reimbursements 500.00
543		
520	Local Laws	None.
540		
570	Statutory Requirements	None.
542	Service Levels	N/A
520	Fees & Chages	Employee Rental - \$40 per week (Houses)
500		
900	Capital Investment	None.
570		
541	Financing	None.
542		
543		

SHIRE OF WESTONIA
Schedule 9 - HOUSING
ANNUAL BUDGET 2017/2018

GL #	DESCRIPTION	ANNUAL BUDGET 2017/2018	ACTUAL 2016/2017	BUDGET 2016/2017	IE CODE
09108	Depreciation - Staff Housing	22,000	21,520	25,000	550
	Sub Total	29,950	31,473	31,050	
09100	Staff Housing - ABC Costs	12,618	12,869	14,000	903
	Sub Total	42,568	44,342	45,050	
	OPERATING REVENUE				
	Staff Housing				
09121	Income 20 Diorite St -CEO		0	0	150
09230	Income 301 Pyrite Street - W/Supervisor	0	(6,750)	(13,000)	150
09123	Income 42 Jasper St - Grader Driver	(2,080)	(5,240)	(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)	(2,080)	(2,080)	150
09129	Reimbursementtr		0		150
	Sub Total	(6,240)	(16,150)	(19,240)	
	Other Housing				
09201	B4QUA Maintenance 4 Quartz St - Evolution	2,500	926	2,500	520
09201	B4QUA Maintenance 4 Quartz St - Evolution	500	527		570
09201	B4QUA Maintenance 4 Quartz St - Evolution	2,500	2,665	2,500	542
09201	B4QUA Maintenance 4 Quartz St - Evolution	100	25		500
09201	B4QUA Maintenance 4 Quartz St - Evolution	100	33		900
09202	B55WO Maintenance 55 Wolfram St - Evolution	2,500	596	2,500	520
09202	B55WO Maintenance 55 Wolfram St - Evolution	500	527		570
09202	B55WO Maintenance 55 Wolfram St - Evolution	1,500	1,163	1,500	542

SHIRE OF WESTONIA
Schedule 9 - HOUSING
ANNUAL BUDGET 2017/2018

GL #	DESCRIPTION	ANNUAL BUDGET 2017/2018	ACTUAL 2016/2017	BUDGET 2016/2017
	OPERATING EXPENDITURE			
	Maintenance - Lifestyle			
09203				
09203	<i>BLS1 Maintenance H6 501 Quartz Street</i>	1,500	1,219	
09203	<i>BLS1 Maintenance H6 501 Quartz Street</i>	500	412	
09203	<i>BLS1 Maintenance H6 501 Quartz Street</i>	500	527	2,500
09203	<i>BLS1 Maintenance H6 501 Quartz Street</i>	50	0	
09203	<i>BLS1 Maintenance H6 501 Quartz Street</i>	50	0	750
09203	<i>BLS2 Maintenance H8 501 Quartz Street</i>	1,500	1,219	
09203	<i>BLS2 Maintenance H8 501 Quartz Street</i>	500	412	
09203	<i>BLS2 Maintenance H8 501 Quartz Street</i>	500	527	2,500
09203	<i>BLS2 Maintenance H8 501 Quartz Street</i>	50	0	
09203	<i>BLS2 Maintenance H8 501 Quartz Street</i>	50	0	750
09203	<i>BLS3 Maintenance H10 501 Quartz Street</i>	1,500	1,219	
09203	<i>BLS3 Maintenance H10 501 Quartz Street</i>	500	412	
09203	<i>BLS3 Maintenance H10 501 Quartz Street</i>	500	527	2,500
09203	<i>BLS3 Maintenance H10 501 Quartz Street</i>	50	0	
09203	<i>BLS3 Maintenance H10 501 Quartz Street</i>	50	0	750
09203	<i>BLS4 Maintenance H12 501 Quartz Street</i>	1,500	113	
09203	<i>BLS4 Maintenance H12 501 Quartz Street</i>	500	412	
09203	<i>BLS4 Maintenance H12 501 Quartz Street</i>	500	527	2,500
09203	<i>BLS4 Maintenance H12 501 Quartz Street</i>	50	0	
09203	<i>BLS4 Maintenance H12 501 Quartz Street</i>	50	0	750
09203	<i>BLS5 Maintenance H14 501 Quartz Street</i>	1,500	1,219	
09203	<i>BLS5 Maintenance H14 501 Quartz Street</i>	500	412	
09203	<i>BLS5 Maintenance H14 501 Quartz Street</i>	500	527	2,500
09203	<i>BLS5 Maintenance H14 501 Quartz Street</i>	50	0	
09203	<i>BLS5 Maintenance H14 501 Quartz Street</i>	50	0	750
09206	Maintenance Quartz Street Age Units			
09206	<i>MQAU1 Quartz Street Age Unit No.6</i>	1,000	1,253	250
09206	<i>MQAU1 Quartz Street Age Unit No.6</i>	0	18	
09206	<i>MQAU1 Quartz Street Age Unit No.6</i>	50	1,877	2,500
09206	<i>MQAU1 Quartz Street Age Unit No.6</i>	500	236	1,200
09206	<i>MQAU1 Quartz Street Age Unit No.6</i>	500	527	250

IE CODE		Note 18 (b) - Account Detail (by Reporting Program)	
Operating Program	Operating Sub-Program	Description/Objectives Management	HOUSING Other Housing
			The provision housing to non-staff. Chief Executive Officer.
	New Budget Initiatives and Highlights		Other Housing - Building Maintenance
520			09201 4 Quartz St - Evolution 5,000.00
542			09202 55 Wolfram St - Evolution 4,000.00
570			09203 Lifestyle Village (\$3250 each) 16,250.00
900			09203 Loan Interest - Lifestyle (\$3500) 17,500.00
901			09208 17 Pyrite St - JV Units (\$2250) 6,750.00
520			09211 11 Quartz Street - Rental (\$4050) 4,050.00
542			09232 Solar Panel System (CEO & Works) @ \$4000 ea 8,000.00
570			16106 Interest on Loan 5 10,472.00
900			09236 Other Housing Building Depreciation 40,000.00
901			09220 4 Quartz St - Evolution 19,500.00
520			09221 55 Wolfram St - Evolution 19,500.00
542			09222 5 x Lifestyle Village (\$16,800 each) 84,000.00
570			09227 3x 17 Pyrite St - JV Units (\$4,420) 13,260.00
900			09206 11 Quartz Street - Rental (\$13,000) 13,000.00
520			09238 4x Aged Units (\$4,420) 17,680.00
542			166,940.00
570			09231 Mine Shed - Lease 17,200.00
521	Local Laws		None.
542	Statutory Requirements		None.
570	Service Levels		N/A

SHIRE OF WESTONIA
Schedule 9 - HOUSING
ANNUAL BUDGET 2017/2018

Fees & Chages Mine house \$250/week

Capital Investment

None.

Financing

Principal Repayments Loan No 3 Mine House

GL #	DESCRIPTION	ANNUAL BUDGET 2017/2018	ACTUAL 2016/2017	BUDGET 2016/2017	IE CODE
09206	MQAU2 Quartz Street Age Unit No.7	250	0	250	500
09206	MQAU2 Quartz Street Age Unit No.7	1,000	713		520
09206	MQAU2 Quartz Street Age Unit No.7	50	1,877	2,500	540
09206	MQAU2 Quartz Street Age Unit No.7	0	18	0	521
09206	MQAU2 Quartz Street Age Unit No.7	500	236	1,200	542
09206	MQAU2 Quartz Street Age Unit No.7	500	527	250	570
09206	MQUA3 Quartz Street Age Unit No.8	250	(170)	250	500
09206	MQUA3 Quartz Street Age Unit No.8	1,000	1,006		520
09206	MQUA3 Quartz Street Age Unit No.8	0	18		521
09206	MQUA3 Quartz Street Age Unit No.8	50	2,207	2,500	540
09206	MQUA3 Quartz Street Age Unit No.8	0	0	1,200	541
09206	MQUA3 Quartz Street Age Unit No.8	500	236	250	542
09206	MQUA3 Quartz Street Age Unit No.8	500	527		570
09206	MQUA4 Quartz Street Age Unit No.9	250	94		500
09206	MQUA4 Quartz Street Age Unit No.9	1,000	1,404		520
09206	MQUA4 Quartz Street Age Unit No.9	0	18		521
09206	MQUA4 Quartz Street Age Unit No.9	50	2,161		540
09206	MQUA4 Quartz Street Age Unit No.9	0	0	250	541
09206	MQUA4 Quartz Street Age Unit No.9	500	236		542
09206	MQUA4 Quartz Street Age Unit No.9	500	527	2,500	570
09206	MQUA4 Quartz Street Age Unit No.9	0	124	1,200	900
09206	MQUA4 Quartz Street Age Unit No.9	0	0	250	901
09208	Maintenance - 17 Pyrite Street JV Units				
09208	BJV1 Maintenance U1 17 Pyrite St	0	0	1,000	500
09208	BJV1 Maintenance U1 17 Pyrite St	1,000	5,724		520
09208	BJV1 Maintenance U1 17 Pyrite St	50	24	50	521
09208	BJV1 Maintenance U1 17 Pyrite St	100	2,285	1,200	540
09208	BJV1 Maintenance U1 17 Pyrite St	500	332		541
09208	BJV1 Maintenance U1 17 Pyrite St	500	641		542
09208	BJV1 Maintenance U1 17 Pyrite St	500	527		570
09208	BJV1 Maintenance U1 17 Pyrite St	0	0		900

SHIRE OF WESTONIA
Schedule 9 - HOUSING
ANNUAL BUDGET 2017/2018

GL #	DESCRIPTION	ANNUAL BUDGET 2017/2018	ACTUAL 2016/2017	BUDGET 2016/2017	IE CODE
09208	<i>BJV2</i> Maintenance U2 17 Pyrite St		0		500
09208	<i>BJV2</i> Maintenance U2 17 Pyrite St	1,000	1,069		520
09208	<i>BJV2</i> Maintenance U2 17 Pyrite St	50	24		521
09208	<i>BJV2</i> Maintenance U2 17 Pyrite St	100	2,272		540
09208	<i>BJV2</i> Maintenance U2 17 Pyrite St	500	332		541
09208	<i>BJV2</i> Maintenance U2 17 Pyrite St	500	777		542
09208	<i>BJV2</i> Maintenance U2 17 Pyrite St	0	0	1,000	543
09208	<i>BJV2</i> Maintenance U2 17 Pyrite St	500	527		570
09208	<i>BJV2</i> Maintenance U2 17 Pyrite St	0	0	50	900
09208	<i>BJV2</i> Maintenance U2 17 Pyrite St	0	0	1,200	901
09208	<i>BJV3</i> Maintenance U3 17 Pyrite St	0	0		500
09208	<i>BJV3</i> Maintenance U3 17 Pyrite St	1,000	3,708	1,000	520
09208	<i>BJV3</i> Maintenance U3 17 Pyrite St	50	24		521
09208	<i>BJV3</i> Maintenance U3 17 Pyrite St	100	2,272		540
09208	<i>BJV3</i> Maintenance U3 17 Pyrite St	500	332		541
09208	<i>BJV3</i> Maintenance U3 17 Pyrite St	500	616		542
09208	<i>BJV3</i> Maintenance U3 17 Pyrite St	500	527		570
09208	<i>BJV3</i> Maintenance U3 17 Pyrite St	0	0	50	900
09208	<i>BJV3</i> Maintenance U3 17 Pyrite St	0	0	1,200	901
09102	<i>B11QUA</i> Maintenance 11 Quartz St -Rental	4,000	1,841	5,000	520
09102	<i>B11QUA</i> Maintenance 11 Quartz St -Rental	500	1,288	1,000	540
09102	<i>B11QUA</i> Maintenance 11 Quartz St -Rental	550	527		570
09102	<i>B11QUA</i> Maintenance 11 Quartz St -Rental	200	1,100	500	541
09102	<i>B11QUA</i> Maintenance 11 Quartz St -Rental	1,000	1,210	1,500	542
09102	<i>B11QUA</i> Maintenance 11 Quartz St -Rental	0	75		500
09102	<i>B11QUA</i> Maintenance 11 Quartz St -Rental	0	100		900
09102	<i>B11QUA</i> Maintenance 11 Quartz St -Rental	550	559	1,000	543
09212	Rental Lifestyle Village - Westonia Progress	18,096	18,096	18,096	520
09236	Depreciation Other Housing	40,000	38,225	45,000	550
16104	Interest on Loans 5	0	0	0	560
16106	Interest on Loans 5	10,742	14,216	14,216	560
	Sub Total	115,738	131,056	135,112	
09200	Other Housing - ABC Costs	0	0	0	
	Sub Total	115,738	131,056	135,112	

SHIRE OF WESTONIA
Schedule 9 - HOUSING
ANNUAL BUDGET 2017/2018

GL #	DESCRIPTION	ANNUAL BUDGET 2017/2018	ACTUAL 2016/2017	BUDGET 2016/2017	IE CODE
	OPERATING REVENUE				
	Other Housing				
09220	Income 4 Quartz St - Evolution		(40)		113
09220	Income 4 Quartz St - Evolution	(7,800)	(18,952)	(19,500)	150
09221	Income 55 Wolfram St - Evolution		(247)		113
09221	Income 55 Wolfram St - Evolution	(19,500)	(18,952)	(19,500)	150
09222	Income - Lifestyle				
09222	<i>BLS11</i> Income H6 501 Quartz Street	(16,800)	(16,728)	(16,800)	150
09222	<i>BLS11</i> Income H6 501 Quartz Street	(500)	(373)		542
09222	<i>BLS12</i> Income H8 501 Quartz Street	(16,800)	(18,096)	(18,100)	150
09222	<i>BLS12</i> Income H8 501 Quartz Street	(500)	(373)		542
09222	<i>BLS13</i> Income H10 501 Quartz Street	(16,800)	(16,728)	(16,800)	150
09222	<i>BLS13</i> Income H10 501 Quartz Street	(500)	(373)		542
09222	<i>BLS14</i> Income H12 501 Quartz Street	(16,800)	(18,096)	(18,100)	150
09222	<i>BLS14</i> Income H12 501 Quartz Street	(500)	(373)		542
09222	<i>BLS15</i> Income H14 501 Quartz Street	(16,800)	(16,728)	(16,800)	150
09222	<i>BLS15</i> Income H14 501 Quartz Street	(500)	(373)		542
09227	Income 17Pyrite St - JV Units				
09227	<i>BVI1</i> Income U1 17 Pyrite Street	(4,420)	(4,420)	(4,420)	150
09227	<i>BVI2</i> Income U2 17 Pyrite Street	(4,420)	(3,485)	(4,420)	150
09227	<i>BVI3</i> Income U3 17 Pyrite Street	(4,420)	(4,420)	(4,420)	150
09122	Income 11 Quartz St - Rental	(3,000)	0	0	150
09231	Income - Evolution Lease Camp/Carport	(17,200)	(15,640)	(17,200)	150
09238	<i>U1AQUA</i> Income -Age Units Quartz Street	(4,420)	(4,420)	(4,420)	150
09238	<i>U2AQUA</i> Income -Age Units Quartz Street	(4,420)	(4,195)	(4,420)	150
09238	<i>U3AQUA</i> Income -Age Units Quartz Street	(4,420)	(3,825)	(4,420)	150
09238	<i>U4AQUA</i> Income -Age Units Quartz Street	(4,420)	0	(4,420)	150
	Sub Total	(164,940)	(166,835)	(173,740)	
	TOTAL EXPENDITURE TO OPERATING STATEMENT	158,306	175,398	180,162	
	TOTAL INCOME TO OPERATING STATEMENT	(171,180)	(182,985)	(192,980)	

SHIRE OF WESTONIA
Schedule 9 - HOUSING
ANNUAL BUDGET 2017/2018

GL #	DESCRIPTION	ANNUAL BUDGET 2017/2018	ACTUAL 2016/2017	BUDGET 2016/2017	IE CODE
	CAPITAL EXPENDITURE				
	Other Housing				
09232	Purchase Furniture & Equipment - Other Housing	8,000	17,229	16,500	Solar Panels
16114	Loan Principal Loan # 5	57,504	54,030	54,030	
09239	R4R - 2x2 Housing Unit 8&9 - CAPITAL	0	54,408	54,400	
	Sub Total	65,504	125,667	124,930	
	CAPITAL REVENUE				
	Other Housing				
	Proceeds from Sale of Asset				
09237	Income R4R - 2x2 Housing Unit 8&9 - CAPITAL	0	0	0	181
	Sub Total	0	0	0	
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	65,504	125,667	124,930	

SHIRE OF WESTONIA Schedule 10 - COMMUNITY AMENITIES ANNUAL BUDGET 2017/2018				
GL #	DESCRIPTION	ANNUAL BUDGET 2017/2018	ACTUAL 2016/2017	BUDGET 2016/2017
OPERATING EXPENDITURE				
Household Refuse				
10100	ABC Costs to Sanitation - Household Refuse	18,927	19,304	19,000
10103	Domestic Refuse Collection	10,000	11,495	10,000
10105	Refuse Collection Public Bins	4,098	3,090	3,994
10105	Refuse Collection Public Bins	5,410	3,997	5,272
10105	Refuse Collection Public Bins	2,340	2,453	2,340
10106	Refuse Maintenance	4,098	1,966	3,994
10106	Refuse Maintenance	4,000	11,300	9,000
10106	Refuse Maintenance	4,000	3,084	7,000
10106	Refuse Maintenance	5,410	2,596	5,272
10106	Refuse Maintenance	4,000	3,195	6,240
10107	Waste Oil Recycling	500	0	500
10108	Drum-Muster	1,000	0	1,000
	Sub Total	63,783	62,481	73,612
OPERATING REVENUE				
Household Refuse				
10120	Income Relating to Sanitation - Household Refuse	(8,400)	(7,645)	(8,400)
10122	Drum-Muster	(1,000)	0	(1,000)
10121	Refuse Management Plan	0	0	0
	Sub Total	(9,400)	(7,645)	(9,400)
OPERATING EXPENDITURE				
Other Community Services				
10704	Maintenance - Public Conveniences	1,500	1,168	1,500
10704	Maintenance - Public Conveniences	500	161	800
10704	Maintenance - Public Conveniences	2,000	1,542	2,000
10705	Maintenance - Cemetery			
10706	<i>MCGD</i> Maintenance - Grave Digging	3,246	1,183	3,141
10706	<i>MCGD</i> Maintenance - Grave Digging	4,284	1,561	4,179
10706	<i>MCGD</i> Maintenance - Grave Digging	680	350	680
10799	Depreciation - Community Services	19,000	18,313	19,000
10799	Depreciation - Community Services	500	240	1,000
	Sub Total	31,710	24,517	32,300
OPERATING REVENUE				
Other Community Services				
10708	Cemetery Fees	(500)	(909)	(500)
	Sub Total	(500)	(909)	(500)
	TOTAL EXPENDITURE TO OPERATING STATEMENT	95,493	86,998	105,912

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

IE CODE	Operating Program Operating Sub-Program Description/Objectives	COMMUNITY AMENITIES Refuse
		<ul style="list-style-type: none"> ▯ The maintenance of a service to householders for the collection of domestic rubbish. ▯ The Provision of Drum Muster and waste oil recycling service ▯ Maintenance of Refuse sites
	Management	Chief Executive Officer.
	New Budget Initiatives and Highlights	
903		➤ 10103 52 bins x \$2.57 per bin x 52 weeks 10,000.00
521		➤ 10105 Refuse Collection Public Bins 11,606.00
500		➤ 10106 Refuse Site Maintenance
900		Refuse Site Maintenance 13,506.00
901		Recycling Bulk Bins 4,000.00
500	Recycle shed floor	Contactor - New Hole 4,000.00
520		21,506.00
520		➤ 10108 Drum Muster Expenses 1,000.00
520		➤ 10107 Waste Oil Recycling 500.00
520		➤ 10120 Domestic Refuse Reval Fees 8,400.00
156		
156		
113	Local Laws	None.
	Statutory Requirements	The levy of a charge for the collection of rubbish is made under the Health Act (State Legislation).
	Service Levels	One weekly kerbside collection service (domestic).
	Fees & Chages	\$120 per bin (domestic).
500	Capital Investment	None.
520		
900	Financing	None.
901		
550		
556		

SHIRE OF WESTONIA Schedule 10 - COMMUNITY AMENITIES ANNUAL BUDGET 2017/2018				
GL #	DESCRIPTION	ANNUAL BUDGET 2017/2018	ACTUAL 2016/2017	BUDGET 2016/2017
	TOTAL INCOME TO OPERATING STATEMENT	(9,900)	(8,554)	(9,900)
	CAPITAL EXPENDITURE			
	Other Community Services			
10702	Purchase Land & Buildings - Other Community Amenities		15,411	0
10703	Purchase Plant & Equipment - Other Community Amenities		0	0
	Sub Total	0	15,411	0
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	0	15,411	0

Note 18 (b) - Account Detail (by Reporting Program)				
Operating Program	COMMUNITY AMENITIES			
Operating Sub-Program	Other			
Description/Objectives	The provision and maintenance of Cemetery and public conveniences.			
Management	Chief Executive Officer.			
New Budget Initiatives and Highlights	➤	10705	Westonia Cemetery	
			Cemetery Maintenance	2,000.00
			Grave Digging	6,000.00
				<u>8,000.00</u>
	➤	10704	Public Convenience	
			Public Convenience Wages	1,500.00
			Public Convenience Maintenance	800.00
			Public Convenience Oheads	2,000.00
				<u>4,300.00</u>
	➤	10799	Depreciation - Community Amenities	20,000.00
	➤	10708	Cemetery Charges	500.00
Local Laws	None.			
Statutory Requirements	Cemetery Laws (State Legislation)			
Service Levels	Accessible clean amenities for community use.			
Fees & Chages	\$500 for burial & Niche Wall Interment fee			
Capital Investment	None.			
Financing	None.			

SHIRE OF WESTONIA				
Schedule 11 - RECREATION & CULTURE				
ANNUAL BUDGET 2017/2018				
GL #	DESCRIPTION	ANNUAL BUDGET 2017/2018	ESTIMATED ACTUAL 2016/2017	ADOPTED BUDGET 2016/2017
	OPERATING EXPENDITURE			
	Public Halls Civic Centres			
11100	ABC Costs- Public Halls & Civic Centres	94,635	96,521	99,000
11104	H001 Maintenance - Public Halls	2,500	1,158	2,500
11104	H001 Old Miners Hall	7,000	2,440	5,000
11104	H001 Old Miners Hall	1,000	604	2,000
11104	H001 Old Miners Hall	1,500	1,528	3,000
11104	H001 Old Miners Hall	2,000	1,931	870
11104	H002 Warralakin Hall	500	154	500
11104	H002 Warralakin Hall	250	126	
11104	H002 Warralakin Hall	500	702	500
11105	Maintenance - Complex/ Gym			
11105	BC1 Gym Maintenance/Operations	1,500	1,189	1,500
11105	BC1 Gym Maintenance/Operations	2,000	592	3,000
11105	BC1 Gym Maintenance/Operations	1,500	1,542	1,500
11105	BC1 Gym Maintenance/Operations	3,000	2,808	
11105	BC1 Gym Maintenance/Operations	1,500	1,569	2,000
11105	BC2 Complex Minus Gym Maintenance/ Operations	1,000	1,068	2,000
11105	BC2 Complex Minus Gym Maintenance/ Operations	5,000	5,119	10,000
11105	BC2 Complex Minus Gym Maintenance/ Operations	1,500	1,266	1,500
11105	BC2 Complex Minus Gym Maintenance/ Operations	1,500	1,410	3,000
11106	BWST Maintenance - Wanderers Stadium	2,000	1,062	2,000
11106	BWST Maintenance - Wanderers Stadium	2,000	2,106	
11106	BWST Maintenance - Wanderers Stadium	1,500	1,307	
11106	BWST Maintenance - Wanderers Stadium	500	282	
11106	BWST Maintenance - Wanderers Stadium	5,000	2,008	10,000
11106	BWST Maintenance - Wanderers Stadium	200	45	200
11106	BWST Maintenance - Wanderers Stadium	3,000	3,908	3,000
11107	MOU Westonia Progress Payment	40,000	47,443	40,000
11199	Depreciation - Public Halls	72,000	71,390	70,000
11199	Depreciation - Public Halls	6,000	6,211	5,000
	Sub Total	260,585	257,488	268,070
	OPERATING REVENUE			
	Public Halls Civic Centres			
11110	Income Relating to Public Halls & Civic Centres	(200)	0	(200)
11111	Income Evolution MOU 33%	(20,000)	(22,772)	(13,200)
11112	Income Charges Stadium	(200)	(1,235)	(200)
11113	Income Government Grants	0	0	0
11114	Income Evolution MOU WPA 67%	(40,000)	(46,234)	(26,800)
	Sub Total	(60,400)	(70,240)	(40,400)

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

Operating Program
Operating Sub-Program

RECREATION & CULTURE
Public Halls & Civic Centres

Description/Objectives
Management

The provision and maintenance of public halls, complex and pavilion for the general use by the community
Chief Executive Officer.

New Budget Initiatives and Highlights

➤	11104	Public Hall Maintenance	
		Public Hall Maintenance	2,500.00
		Public Hall Maintenance	5,000.00
		Public Hall Mtc - Stove Connection	2,000.00
		Old Hall & Hall Toilet Block	600.00
		Public Hall Utilities	3,000.00
		Warralakin	1,270.00
			14,370.00
	BC1	Complex Mtce as per Building	10,000.00
	BC2	Gymnasium Mtce	3,000.00
		Complex	1,000.00
		Complex Utilities	3,000.00
		Complex Cleaning	7,500.00
			24,500.00
	11106	Stadium Mtce as per Building	10,000.00
		Stadium Insurance	1,000.00
		Stadium Utilities	200.00
		Stadium Cleaning	4,000.00
			15,200.00
	11199	Depreciation Building	75,000.00
	11110	Complex & Hall Hire Charges	500.00
	11112	Stadium Charges	500.00
	11111	Evolution MOU 33%	13,200.00
	11114	Contribution Westonia Progress	26,800.00

Local Laws None.

Statutory Requirements
Service Levels
Fees & Chages

None.
Clean & Tidy Public Facilities available to the community as required
Old Miners Hall - \$ 70.00
Complex (with Alcohol) - \$100.00
Complex (without Alcohol) - \$60.00
Complex Meeting Room only - \$30.00
Complex Kitchen only - \$30.00
Complex Badminton/Dance - \$10.00

SHIRE OF WESTONIA
Schedule 11 - RECREATION & CULTURE
ANNUAL BUDGET 2017/2018

GL #	DESCRIPTION	ANNUAL BUDGET 2017/2018	ESTIMATED ACTUAL 2016/2017	ADOPTED BUDGET 2016/2017
	OPERATING EXPENDITURE			
	Swimming Pool			
11200	Expenses Relating to Swimming Pools Other	0	258	0
11207	<i>BWSP</i> Maintenance Westonia Swimming Pool	500	277	500
11207	<i>BWSP</i> Maintenance Westonia Swimming Pool	4,500	4,388	0
11207	<i>BWSP</i> Maintenance Westonia Swimming Pool	15,000	17,562	15,000
11207	<i>BWSP</i> Maintenance Westonia Swimming Pool	0	280	0
11207	<i>BWSP</i> Maintenance Westonia Swimming Pool	6,500	7,002	6,000
11207	<i>BWSP</i> Maintenance Westonia Swimming Pool	500	424	500
11207	<i>BWSP</i> Maintenance Westonia Swimming Pool	500	365	650
11207	<i>BWSP</i> Maintenance Westonia Swimming Pool	500	175	500
11208	Chlorine Expenses	6,000	6,755	6,000
11209	Management Contract Charges	56,000	44,698	500
11209	Management Contract Charges	0	14,065	58,000
11210	Water Charges	7,000	7,151	5,000
11299	Depreciaton - Swimming Pool	10,000	10,366	10,000
11299	Depreciaton - Swimming Pool	12,000	11,156	12,000
	Sub Total	119,000	124,921	114,150
	OPERATING REVENUE			
	Swimming Pool			
11202	Swimming Pool Subsidy (Banked in Reserve)		0	
11203	Govt Grants - Swimming Pool		0	
	Sub Total	0	0	0

IE	Capital Investment
CODE	Financing
520	
500	
570	
520	Operating Program
521	Operating Sub-Program
540	Description/Objectives
541	
900	Management
901	
520	New Budget Initiatives and Highlights
500	
521	
542	
550	
551	
112	
112	
	Local Laws
	Statutory Requirements
	Service Levels
	Fees & Chages
	Capital Investment
	Financing

Pavilion - \$70.00
 Plastic Chair Hire - \$0.20c each
 Trestle Table Hire - \$2.00 each
 ¶ None.
 ¶ None.
 Note 18 (b) - Account Detail (by Reporting Program)
RECREATION & CULTURE
Swimming Pool
 The operation and maintenance of an outdoor public swimming
 Chief Executive Officer.
 11209 Swimming pool Operational Co
 Contact Wages 56,000.00
 Swimming Pool 5,500.00
 11208 Chemicals 6,000.00
 11207 Other 22,650.00
90,150.00
 11210 Swimming Pool Utilities
 Water 7,000.00
 Power 6,500.00
 Phone 500.00
14,000.00
 11299 Depreciation 22,000.00

SHIRE OF WESTONIA				
Schedule 11 - RECREATION & CULTURE				
ANNUAL BUDGET 2017/2018				
GL #	DESCRIPTION	ANNUAL BUDGET 2017/2018	ESTIMATED ACTUAL 2016/2017	ADOPTED BUDGET 2016/2017
OPERATING EXPENDITURE				
Other Recreation & Sport				
11307	MPGD Maintenance - Parks, Reserves, Playgrounds	67,873	2,667	27,010
11307	MPGD Maintenance - Parks, Reserves, Playgrounds	6,500	10,191	14,337
11307	MPGD Maintenance - Parks, Reserves, Playgrounds	1,500	1,228	570
11307	MPGD Maintenance - Parks, Reserves, Playgrounds	89,593	3,520	35,653
11307	MPGD Maintenance - Parks, Reserves, Playgrounds	25,500	575	11,500
11307	MPGD Maintenance - Parks, Reserves, Playgrounds	250	280	500
11307	MPGD Maintenance - Parks, Reserves, Playgrounds	1,000	1,621	0
11308	Maintenance - Recreation Oval	4,098	3,223	3,994
11308	Maintenance - Recreation Oval	4,000	2,045	6,000
11308	Maintenance - Recreation Oval	500	527	0
11308	Maintenance - Recreation Oval	2,500	3,440	2,000
11308	Maintenance - Recreation Oval	20,000	32,353	20,000
11308	Maintenance - Recreation Oval	5,410	4,254	5,272
11308	Maintenance - Recreation Oval	2,340	1,588	300
11399	Depreciation - Other Rec & Sport	25,000	24,960	25,000
11399	Depreciation - Other Rec & Sport	9,500	9,032	9,500
11399	Depreciation - Other Rec & Sport	9,500	9,370	9,500
Sub Total		275,064	110,874	170,566
OPERATING REVENUE				
Other Recreation & Sport				
11301	Income Relating to Other Recreation & Sport		0	0
11302	Marquee Hire Charges	(1,000)	(1,136)	(1,000)
11310	Grant Funding		0	0
Sub Total		(1,000)	(1,136)	(1,000)
OPERATING EXPENDITURE				
Television & Radio Rebroadcasting				
11401	Maintenance - Television and Rebroadcasting	1,000	784	1,000
11499	Depreciation - TV & Radio	8,000	8,208	8,000
Sub Total		9,000	8,993	9,000
OPERATING REVENUE				
Television & Radio Rebroadcasting				
11402	Income Relating to Television and Rebroadcasting	0	0	0
Sub Total		0	0	0

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

Operating Program
Operating Sub-Program

RECREATION & CULTURE
Other Recreation & Sport

Description/Objectives

The provision and maintenance of ovals, parks and gardens, and playground facilities
Membership of Be-Active Recreation Scheme.
Chief Executive Officer.

Management

New Budget Initiatives and Highlights

➤	11307	Mtce Parks, Gardens & Reserves	
		Wages	182,966.00
		Utilities	1,500.00
		Mtce	6,500.00
		Insurance	1,500.00
			192,466.00
	11308	Oval Mtce	
		Chemicals & Fertiliser	14,566.00
		Improvements , Irrigation	1,000.00
		Water	20,000.00
		Power	2,000.00
			37,566.00
	11399	Depreciation	44,000.00
	11302	Marquee Hire Charges	1,000.00

Local Laws

None.

Statutory Requirements

None.

Service Levels

N/A

Fees & Chages

Marquee Hire \$100 Local residents, \$500 – Non local.

Capital Investment

None.

Financing

None.

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

Operating Program
Operating Sub-Program

RECREATION & CULTURE
Television & Radio Rebroadcasting

Description/Objectives

The re-broadcasting of Television & Radio Channels to the Westonia townsite and surrounds.

Management

Chief Executive Officer.

New Budget Initiatives and Highlights

➤	11401	Radio Equipment Mtce	1,000.00
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SHIRE OF WESTONIA				
Schedule 11 - RECREATION & CULTURE				
ANNUAL BUDGET 2017/2018				
GL #	DESCRIPTION	ANNUAL BUDGET 2017/2018	ESTIMATED ACTUAL 2016/2017	ADOPTED BUDGET 2016/2017
OPERATING EXPENDITURE				
Library				
11500	Expenses Relating to Libraries	0	0	0
11504	Library Salaries	6,000	7,474	6,000
11504	Library Salaries	2,000	2,244	2,000
11505	Library Expenses	3,500	2,588	3,500
		11,500	12,306	11,500
OPERATING REVENUE				
Library				
11501	Income Relating to Libraries	(100)	0	(100)
11502	Fines & Penalties Charged	(100)	0	(100)
		(200)	0	(200)
OPERATING EXPENDITURE				
Other Culture				
11600	Oral History Project	0	0	0
11605	Nature Reserve Management	1,000	652	1,000
11606	Maintenance Walgoolan Gazebo	500	39	1,000
11606	Maintenance Walgoolan Gazebo	50	51	
11606	Maintenance Walgoolan Gazebo	50	13	
	Sub Total	1,600	754	2,000
OPERATING REVENUE				
Other Culture				
11601	Income Relating to Other Culture	0	0	0
11602	Income Charges History Books	(200)	0	(200)
	Sub Total	(200)	0	(200)
TOTAL EXPENDITURE TO OPERATING STATEMENT		676,749	515,336	575,286
TOTAL INCOME TO OPERATING STATEMENT		(61,800)	(71,377)	(41,800)
CAPITAL EXPENDITURE				
Public Halls Civic Centres				
11102	Purchase Land & Buildings - Public Halls & Civic Centres		0	
11103	Purchase Furniture & Equipment - Public Halls & Civic Centres		0	
	Sub Total	0	0	0

IE CODE	DESCRIPTION	AMOUNT
11499	Depreciation	8,000.00
11605	Nature Reserve Mtce	1,000.00
11606	Walgoolan Gazebo Mtce	1,000.00
11602	Sale of History Books	200.00
520	Local Laws	None.
500	Statutory Requirements	None.
501	Service Levels	4 Radio stations.
520	Fees & Chages	None.
	Capital Investment	None.
	Financing	None.
156	Note 18 (b) - Account Detail (by Reporting Program)	
153	Operating Program	RECREATION & CULTURE
	Operating Sub-Program	Library Services
	Description/Objectives	The provision of library services to residents and visitors etc.
	Management	Senior Finance Officer
520	New Budget Initiatives and Highlights	Library Operation Costs
520		11504 Library Salaries 8,000.00
500		11505 LMIS Licence Renewal 1,500.00
900		11505 Freight Costs 2,000.00
901		11,500.00
		11501 Lost Books 100.00
		11502 Fines & Penalties 100.00
156	Local Laws	None.
156	Statutory Requirements	None.
	Service Levels	Opening times are as per the normal office hours 8.30am to 5.00 pm Monday to Friday (except public holidays). The library is located in the Council Office.
	Fees & Chages	None.
	Capital Investment	None.
700	Financing	None.
700		

SHIRE OF WESTONIA
Schedule 12 - TRANSPORT
ANNUAL BUDGET 2017/2018

GL #		ANNUAL BUDGET 2017/2018	ESTIMATED ACTUAL 2016/2017	ADOPTED BUDGET 2016/2017
	CAPITAL EXPENDITURE			
	Streets, Roads, Bridges & Depot Mtce			
	Roads Construction Council			
12101				
12101	C0014 Day Rd - CAPITAL	0	26,866	43,000
12101	C0007 Boodarockin Rd - CAPITAL	0	52,001	28,000
12101	C0022 Leach Road Shoulders - CAPITAL	37,000	0	
12101	C0084 Warralakin Road - CAPITAL	31,000	0	0
12101	C0050 Morrison Road - CAPITAL	41,000	0	0
12101	Townsite Drainage - CAPITAL	10,000	0	0
12101	C0010 Begley Rd Floodway - CAPITAL	16,000	20,551	29,000
12101	C0004 4 Mile Gate Rd Floodway - CAPITAL	0	0	
12101	C0084 Warralakin Rd Pipes - CAPITAL	0	6,593	15,000
12101	C0025 Rabbit Proof Fence Rd - CAPITAL	0	47,621	55,000
12103				
	MRWA Project Construction			
12103	RRG91C Koorda-Southern Cross Road (M40) Reconstruction	263,000		
12103	RRG91R Koorda-Southern Cross Road (M40) Reseals	154,000		
12103	RRG85 Westonia/Carrabin Rd	0	141,022	131,920
12103	RRG85R Westonia/Carrabin Rd - Boundary Rd Reseal	0	119,852	108,210
12103	RRG85C Westonia/Carrabin Rd - Boundary Rd Reconstruction	0	130,042	122,700
12104				
	Roads to Recovery Construction			
12104	R2R07 Boodarockin Rd	0	67,449	
12104	R2R005 Warrachupin Rd	64,000	0	
12104	R2R22 Henderson Road	95,000	0	
12104	R2R34 Farina Road	45,000	0	
12104	R2R41 Logan Road	43,000	0	
12104	R2R2 Carrabin South Road	46,000	0	
			0	252,000
12101	R2R08 6 Mile Gate Road - CAPITAL	23,000		
12101	R2R21 M40 Shoulders - CAPITAL	92,000		
12101	R2R12 Daddow Road -CAPITAL	32,000		
12101	R2R10 Begley Road - CAPITAL	19,000		
12104	R2R60 Cement Street	0	73,837	76,000
12104	R2R07 Boodarockin Rd - CAPITAL	0	67,449	76,000
12104	R2R92 Leeman Rd - CAPITAL	0	70,418	70,000
12104	R2R50 Morrison Rd - CAPITAL	0	58,984	64,796
12105				
	Blackspot funding Construction			
12105	BSP03 Carrabin Siding Road Stage 1	0	903,108	
12105	BSP03 Carrabin Siding Road Stage 2	0	903,108	559,120
12105	BSPLM Sth Carrabin-Line marking & sign	160,000	0	47,000

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

IE CODE	Operating Program Operating Sub-Program Description/Objectives	TRANSPORT Road Construction Council The provision of new and improved road infrastructure within the district.																														
	Management	Works Supervisor/Chief Executive Officer																														
	New Budget Initiatives and Highlights	➤ Roads 2 Recovery <table border="0"> <tr> <td>R2R005</td> <td>Warrachupin Rd</td> <td>64,000</td> </tr> <tr> <td>R2R22</td> <td>Henderson Road</td> <td>95,000</td> </tr> <tr> <td>R2R34</td> <td>Farina Road</td> <td>45,000</td> </tr> <tr> <td>R2R41</td> <td>Logan Road</td> <td>43,000</td> </tr> <tr> <td>R2R2</td> <td>Carrabin South Road</td> <td>46,000</td> </tr> <tr> <td></td> <td>6 Mile Gate Road - CAPITAL</td> <td>23,000</td> </tr> <tr> <td>R2R91</td> <td>M40 Shoulders - CAPITAL</td> <td>92,000</td> </tr> <tr> <td></td> <td>Daddow Road -CAPITAL</td> <td>32,000</td> </tr> <tr> <td></td> <td>Begley Road - CAPITAL</td> <td>19,000</td> </tr> <tr> <td></td> <td></td> <td>459,000</td> </tr> </table>	R2R005	Warrachupin Rd	64,000	R2R22	Henderson Road	95,000	R2R34	Farina Road	45,000	R2R41	Logan Road	43,000	R2R2	Carrabin South Road	46,000		6 Mile Gate Road - CAPITAL	23,000	R2R91	M40 Shoulders - CAPITAL	92,000		Daddow Road -CAPITAL	32,000		Begley Road - CAPITAL	19,000			459,000
R2R005	Warrachupin Rd	64,000																														
R2R22	Henderson Road	95,000																														
R2R34	Farina Road	45,000																														
R2R41	Logan Road	43,000																														
R2R2	Carrabin South Road	46,000																														
	6 Mile Gate Road - CAPITAL	23,000																														
R2R91	M40 Shoulders - CAPITAL	92,000																														
	Daddow Road -CAPITAL	32,000																														
	Begley Road - CAPITAL	19,000																														
		459,000																														
		RRG																														
	➤ RRG91C	Koorda-Southern Cross Road (M40) 263,000																														
	➤ RRG91R	Koorda-Southern Cross Road (M40) 154,000																														
		417,000																														
		Blackspot																														
	➤ BSPLM	RPF, Leach, Shreeve, Westonia/Carra 160,000																														
		Council																														
	C0022	Leach Road 37,000																														
	C0084	Warralakin 31,000																														
	C0050	Morrison 41,000																														
		Townsite 10,000																														
	C0010	Begley Rd Floodway - CAPITAL 16,000																														
		135,000																														
		Grant - MRWA Direct \$68,000 (State Govt Reduction of \$50k)																														
		Grant - MRWA Specific \$278,000																														
	Statutory Requirements	Grants - Roads 2 Recovery \$466,000																														
	Service Levels	Grants - Blackspot \$107,500																														
	Fees & Chages	TOTAL \$883,500																														
	Capital Investment																															

SHIRE OF WESTONIA
Schedule 12 - TRANSPORT
ANNUAL BUDGET 2017/2018

GL #		ANNUAL BUDGET 2017/2018	ESTIMATED ACTUAL 2016/2017	ADOPTED BUDGET 2016/2017
12105			0	
12106	Bridges Construction		0	
12107	Drainage Construction		0	
12108	FP0055 Footpath Construction	0	15,019	5,000
12109	Purchase Land and Buildings		0	
12110	Purchase Furniture & Equipment		0	
	Sub Total	1,171,000	2,703,921	1,682,746
	OPERATING EXPENDITURE			
	Streets, Roads, Bridges & Depot Mtce			
12200	Expenses Relating to Streets, Roads, Bridges & Depot Maintenance	0	0	0
12202	Power - Street Lighting	6,000	5,988	6,000
12203	Maintenance - GRM	125,355	70,918	82,381
12203	Maintenance - GRM	0	6,394	0
12203	Maintenance - GRM	170,577	93,613	108,619
12203	Maintenance - GRM	69,120	79,200	77,000
12204	Maintenance - Depot			
12204	BDEP Maintenance Depot	1,500	1,599	1,000
12204	BDEP Maintenance Depot	1,500	2,111	2,500
12204	BDEP Maintenance Depot	2,000	1,758	2,000
12204	BDEP Maintenance Depot	1,000	1,368	1,000
12204	BDEP Maintenance Depot	2,000	1,931	
12204	BDEP Maintenance Depot	0	2,110	1,320
12204	BDEP Maintenance Depot	0	1,310	
12205	Maintenance - Footpaths	500	258	500
12206	Traffic Signs Maintenance	1,000	219	1,000
12206	Traffic Signs Maintenance	10,000	7,062	12,000
12206	Traffic Signs Maintenance	500	289	1,000
12206	Traffic Signs Maintenance	500	100	1,000
12208	Townsite Beautification	0	44,628	39,178
12208	Townsite Beautification	0	13,032	5,000
12208	Townsite Beautification	0	604	
12208	Townsite Beautification	0	72,798	51,715
12208	Townsite Beautification	0	22,640	14,000
16105	Loan Interest Loan # 4	1,357	3,060	3,060
12219	RRG Expenses	7,000	830	7,000
12299	Depreciation - Street, Roads, Bridges	19,000	18,900	19,000
12299	Depreciation - Street, Roads, Bridges	1,350,000	1,295,845	2,500,000
12299	Depreciation - Street, Roads, Bridges	11,000	10,993	8,000
	Sub Total	1,779,909	1,759,560	2,944,273

IE CODE None.

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

<input type="text" value="Operating Program"/>	TRANSPORT
<input type="text" value="Operating Sub-Program"/>	Road Maintenance
Description/Objectives	The provision of library services to residents and visitors etc.
Management	Works Supervisor/Chief Executive Officer

New Budget Initiatives and Highlights ➤ None.

540	Local Laws	None.
500		
520	Statutory Requirements	None.
900	Service Levels	N/A
901	Fees & Charges	None.
	<input type="text" value="Capital Investment"/>	None.
500		
520	<input type="text" value="Financing"/>	None.
540		
542		
570		
900		
521		
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500		
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901		
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SHIRE OF WESTONIA Schedule 12 - TRANSPORT ANNUAL BUDGET 2017/2018				
GL #		ANNUAL BUDGET 2017/2018	ESTIMATED ACTUAL 2016/2017	ADOPTED BUDGET 2016/2017
	OPERATING REVENUE			
	Streets, Roads, Bridges & Depot Mtce			
12201	Income Relating to Streets, Roads, Bridges & Depot Maintenance	0	(43)	0
12209	Bikewest Grants - Dual Use Paths	0	0	0
12210	Crossover Contributions	0	0	0
12211	Grant - MRWA Project	0	0	0
12212	Grant - MRWA Direct	(68,000)	(115,109)	(115,109)
12213	Grant - MRWA Specific	(278,000)	(241,885)	(242,000)
12214	Grant - Specific Bridges	0	0	0
12215	Grant - Roadwise	0	0	0
12216	Grant - Roads to Recovery	(466,479)	(538,796)	(538,796)
12217	Grant - MRWA Blackspot	(107,500)	(312,343)	(25,333)
12217	Grant - MRWA Blackspot 75% of claim		(312,343)	(240,954)
	Sub Total	(919,979)	(1,627,619)	(1,162,192)
	OPERATING EXPENDITURE			
	Aerodrome			
12600	Expenses Relating to Aerodromes	0	0	
12604	Airport Maintenance	3,479	0	3,393
12604	Airport Maintenance	500	351	878
12604	Airport Maintenance	4,592	216	4,479
12604	Airport Maintenance	7,250	0	7,250
	Sub Total	15,821	567	16,000
	OPERATING REVENUE			
	Aerodrome			
12601	Income Relating to Aerodromes	0	0	
	Sub Total	0	0	0
	TOTAL EXPENDITURE TO OPERATING STATEMENT	1,795,730	1,760,126	2,960,273
	TOTAL INCOME TO OPERATING STATEMENT	(68,000)	(115,109)	(115,109)
	CAPITAL EXPENDITURE			
	Road Plant Purchases			
12605	Airport Building - CAPITAL			
12220	<i>SSHEL</i> Depot Storage Shed	0	12,708	3,000
14213	Works Supervisor Vehicle - CAPITAL	108,000	9,455	54,000
12307	<i>04WT</i> Crew Cab Ute	42,000	0	
12307	<i>WT06</i> Hilux - Grader Ute	26,000	0	
12304	<i>MINI</i> Multi Tyred Roller	164,000	0	
12304	<i>ROCK</i> Rock Breaker		0	

IE CODE		Note 18 (b) - Account Detail (by Reporting Program)	
	Operating Program	TRANSPORT	
	Operating Sub-Program	Aerodrome	
	Description/Objectives	The provision of aerodrome facilities to CAA Standards	
	Management	Works Supervisor/Chief Executive Officer	
	New Budget Initiatives and Highlights	➤ None.	
113	Local Laws	None.	
113	Statutory Requirements	None.	
113	Service Levels	N/A	
110	Fees & Chages	None.	
181	Capital Investment	None.	
113	Financing	None.	
182			
181			
IE CODE		Note 18 (b) - Account Detail (by Reporting Program)	
	Operating Program	TRANSPORT	
	Operating Sub-Program	Road Plant Purchase	
	Description/Objectives	The upgrade of Council's Plant & Equipment fleet	
	Management	Works Supervisor/Chief Executive Officer	
	New Budget Initiatives and Highlights	➤ None.	
520	Local Laws	None.	
570	Statutory Requirements	None.	
900	Service Levels	N/A	
901	Fees & Chages	None.	
	Capital Investment	Works Supervisor Vehicle - CAPITAL	51,000.00
		Crew Cab Ute	37,500.00
		Hilux - Gardner Ute	24,500.00
		Multi Tyred Roller	164,000.00
		4.5 tonne Plant Trailer	9,000.00
			286,000.00
	Financing	Loan Principal Loan #4	24,399.00
		\$50,000 transfer to Plant Reserve Fund.	

SHIRE OF WESTONIA
Schedule 12 - TRANSPORT
ANNUAL BUDGET 2017/2018

GL #		ANNUAL BUDGET 2017/2018	ESTIMATED ACTUAL 2016/2017	ADOPTED BUDGET 2016/2017	IE CODE
12304	TELE Telehandler		0		
12304	MOWER Ride on Mower		4,645	4,500	
12304	TRAI Tandem axle Trailer		3,145	3,000	
12304	PLTRAI 4.5 tonne Plant Trailer	9,000	0	9,000	
12304	CANTER Canter		66,740	66,500	
12304	LOADER Loader		0	310,000	
12304	GRADER Grader		325,250	380,000	701
16113	Loan Principal Loan # 4	24,399	22,696	22,696	
12603	Purchase Plant & Equipment - Aerodromes	0	0		
12605	Airport Building - CAPITAL	0	0		
	Sub Total	373,399	444,639	852,696	
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	1,544,399	3,148,560	2,535,442	
	CAPITAL REVENUE				
	Transport				
12359	Loss on Sale of Asset		127,229		590
12398	Proceeds from Sale of Asset		(1,981)		130
	Works Supervisors Vehicle - CAPITAL	(104,000)		(45,400)	
	Crew Cab Ute	(28,000)			
	Grader Ute	(13,000)			700
	Multi Tyred Roller	(15,000)			700
	Telehandler				
	Ride on mower			(500)	
	Canter			(20,000)	
	Loader			(110,000)	
	Grader			(120,000)	
	Sub Total	(160,000)	(1,981)	(295,900)	
	TOTAL CAPITAL INCOME STATEMENT	(1,011,979)	(1,629,600)	(1,342,983)	

SHIRE OF WESTONIA				
Schedule 13 - ECONOMIC SERVICES				
ANNUAL BUDGET 2017/2018				
GL #	DESCRIPTION	ANNUAL BUDGET 2017/2018	ESTIMATED ACTUAL 2016/2017	ADOPTED BUDGET 2016/2017
	OPERATING EXPENDITURE			
	Rural Services			
13100	ABC Costs- Rural Services	63,090	70,487	66,000
13119	Project TBA - Fox Shoot	20,000	2,771	20,000
13120	NRM Workcover	0	0	0
13121	NRM Superannuation	0	0	0
13123	NRM Contract	18,000	16,706	18,000
13124	Promotional Material	0	0	0
13125	Noxious Weed Control	2,000	1,599	2,000
13126	Wild Dog Contribution	0	0	0
	Sub Total	103,090	91,564	106,000
	OPERATING REVENUE			
	Rural Services			
13101	Income Relating to Rural Services	0	(2,500)	0
13104	NRM Contract Works Income	0	0	0
13105	Govt. Grant Funding	(20,000)	0	(10,000)
	Sub Total	(20,000)	(2,500)	(10,000)
	OPERATING EXPENDITURE			
	Tourism & Area Promotion			
13200	Admin Allocations Tourism & Area Promotion	31,545	32,174	33,000
13210	Area Promotion	5,000	2,941	5,000
13211	SUBS- CW Visitor Centre	4,500	2,455	4,500
13212	SUBS- Newtravel	2,000	3,000	3,000
13213	Maintenance Caravan Park			
13213 MCVAN	Maintenance Caravan Park	20,426	11,494	8,607
13213 MCVAN	Maintenance Caravan Park	6,000	5,431	8,000
13213 MCVAN	Maintenance Caravan Park	4,000	3,400	6,200
13213 MCVAN	Maintenance Caravan Park	0	136	
13213 MCVAN	Maintenance Caravan Park	1,000	878	630
13213 MCVAN	Maintenance Caravan Park	1,500	1,762	630
13213 MCVAN	Maintenance Caravan Park	2,500	12,717	11,442
13214	Information Bay- Carrabin			
13214 MIBC	Information Bay- Carrabin	0	0	1,000
13214 MIBC	Information Bay- Carrabin	250	324	360
13214 MIBC	Information Bay- Carrabin	200	231	230
13214 MIBC	Information Bay- Carrabin	0	18	10

Note 18 (b) - Account Detail (by Reporting Program)	
Operating Program	ECONOMIC SERVICES
Operating Sub-Program	Rural Services
Description/Objectives	The implementation of Natural Resource Management (NRM) Strategies and Rural Services across the shire. CEO, NRM Facilitator and Officer
Management	
New Budget Initiatives and Highlights	
➤	13123 NRMO Salaries 18,000.00
➤	13125 Noxious Weed Expenses 2,000.00
➤	13119 Project Allocations 10,000.00
➤	13502 Nursery Operating Costs 10,000.00
	40,000.00
➤	13105 Funding Opportunities 10,000.00
➤	13505 Tree Planter Hire Charges 1,000.00
Local Laws	None.
Statutory Requirements	None.
Service Levels	N/A
Fees & Chages	None.
Capital Investment	None.
Financing	None.
Note 18 (b) - Account Detail (by Reporting Program)	
Operating Program	ECONOMIC SERVICES
Operating Sub-Program	Tourisum & Area Promotion
Description/Objectives	The promotion of the district via tourism to increase economic activity.
Management	CEO
New Budget Initiatives and Highlights	
➤	13210 Promotion & Advertising 5,000.00
➤	13211 Central Wheatbelt Visitor Centre 4,500.00
➤	13212 NEWTRAVEL Subscriptions 2,000.00
	NEWTRAVELGrant Contribution 1,000.00
	3,000.00
➤	13213 Caravan Park Operation Costs 8,000.00
	Caravan Park Mtce

SHIRE OF WESTONIA				
Schedule 13 - ECONOMIC SERVICES				
ANNUAL BUDGET 2017/2018				
GL #	DESCRIPTION	ANNUAL BUDGET 2017/2018	ESTIMATED ACTUAL 2016/2017	ADOPTED BUDGET 2016/2017
13215	Old Club Hotel Museum -Maintenance			
13215	<i>MOCHM</i> Old Club Hotel Museum -Maintenance	2,000	2,215	2,000
13215	<i>MOCHM</i> Old Club Hotel Museum -Maintenance	4,000	3,861	5,000
13215	<i>MOCHM</i> Old Club Hotel Museum -Maintenance	1,500	1,404	
13215	<i>MOCHM</i> Old Club Hotel Museum -Maintenance	2,600	2,925	2,640
13299	Depreciation - Tourism & Area Promotion	2,000	1,780	2,000
13299	Depreciation - Tourism & Area Promotion	12,000	11,037	12,000
	Sub Total	103,021	100,183	106,249
	OPERATING REVENUE			
	Tourism & Area Promotion			
13201	Income Relating to Tourism & Area Promotion	0	0	0
13202	Caravan Site Charges	(22,000)	(24,544)	(10,000)
13203	Tent Site Charges	(300)	(739)	(300)
13204	Souvenir Sales	(200)	(540)	(200)
13221	Income - Old Club Hotel Museum Entry	(3,000)	(3,650)	(3,000)
13226	Income - Museum Watch			
	Sub Total	(25,500)	(29,473)	(13,500)
	OPERATING EXPENDITURE			
	Building Control			
13300	Expenses Relating to Building Control		0	0
13301	Contract EH Services	28,000	1,680	3,000
	Sub Total	28,000	1,680	3,000
	OPERATING REVENUE			
	Building Control			
13302	Income Relating to Building Control	0	(219)	0
13303	Building Permit Charges	(500)	(260)	(1,500)
13304	Demolition Charges	(100)	0	(100)
13305	Commission BRB	(200)	0	(300)
	Sub Total	(800)	(260)	(1,900)
	OPERATING EXPENDITURE			
	Plant Nursery			
13500	Expenses Relating to Plant Nursery	0	0	
13502	Nursery Operating Costs	300	351	150
13502	Nursery Operating Costs	1,500	5,060	2,350
	Sub Total	1,800	5,411	2,500

IE CODE	DESCRIPTION	AMOUNT
	Landgate lease	6,200.00
	Caravan Park Utilities	630.00
	Cleaning & Gardening	20,049.00
		34,879.00
➤	13214 Carrabin Information Bay Mtce Utilities	1,000.00 600.00 1,600.00
➤	13215 Old Club Hotel Museum Cleaning Mtce	4,640.00 5,000.00 9,640.00
➤	13299 Depreciation	14,000.00
	Local Laws	None.
	Statutory Requirements	None.
	Service Levels	N/A
	Fees & Chages	Caravan Site - \$15.00. Caravan Site Weekly - \$ 80.00 Tent Site - \$10.00
	Capital Investment	None.
	Financing	None.
Note 18 (b) - Account Detail (by Reporting Program)		
521	Operating Program	ECONOMIC SERVICES
	Operating Sub-Program	Building Control
	Description/Objectives	The provision of approval and inspection services to residents of the district to achieve a high level of building safety.
	Management	The Environmental Health Officer contracted Allan Ramsay approvals and inspection and is supervised by the CEO
	New Budget Initiatives and Highlights	➤ 13301 Contact Allan Ramsay 8,000.00 Town Planning Scheme 20,000.00 13303 Building Permit Charges 500.00 13305 Commission BRB 200.00 13304 Demolition Charges 100.00
	Local Laws	None.
	Statutory Requirements	Compliance with the Uniform Building Codes of Australia
	Service Levels	N/A

SHIRE OF WESTONIA
Schedule 13 - ECONOMIC SERVICES
ANNUAL BUDGET 2017/2018

GL #	DESCRIPTION	ANNUAL BUDGET 2017/2018	ESTIMATED ACTUAL 2016/2017	ADOPTED BUDGET 2016/2017
	OPERATING REVENUE			
	Plant Nursery			
13503	Income Relating to Plant Nursery			
13504	Community Nursery Charges	0	0	0
13505	Tree Planter Hire	(500)	(400)	(500)
	Sub Total	(500)	(400)	(500)
	OPERATING EXPENDITURE			
	Other Economic Services			
13600	Expenses Relating to Other Economic Services	3,000	3,286	3,000
13610	Maintenance - Westonia CRC			
13610 <i>BWCRC</i>	Maintenance - Westonia CRC	3,500	3,221	4,500
13610 <i>BWCRC</i>	Maintenance - Westonia CRC	2,000	3,001	1,000
13610 <i>BWCRC</i>	Maintenance - Westonia CRC	2,000	2,346	2,000
13610 <i>BWCRC</i>	Maintenance - Westonia CRC	2,500	3,007	3,000
13610 <i>BWCRC</i>	Maintenance - Westonia CRC	1,500	1,504	1,500
13610 <i>BWCRC</i>	Maintenance - Westonia CRC	500	436	500
13610 <i>BWCRC</i>	Maintenance - Westonia CRC	2,000	2,106	500
13610 <i>BWCRC</i>	Maintenance - Westonia CRC	4,000	4,252	5,500
13610 <i>BWCRC</i>	Maintenance - Westonia CRC	200	0	200
13616	Westonia CRC Contributions	2,500	2,500	2,500
13611	Water Supply Standpipes	3,000	3,203	3,000
13611	Water Supply Standpipes	18,000	23,152	18,000
13612	Drought Relief - Water Tanks	0	0	0
13613	Evolution Lease - Industrial Shed			
13613 <i>BIDS</i>	Evolution Lease - Industrial Shed	0	0	
13614	St Lukes Church	1,000	218	3,000
16107	Loan Interest Loan # 6	2,208	2,717	2,717
13699	Deprciation - Other Economic Services	35,000	36,945	32,000
13699	Deprciation - Other Economic Services	2,500	2,469	
13699	Deprciation - Other Economic Services	5,000	5,068	5,000
	Sub Total	90,408	99,430	87,917
	OPERATING REVENUE			
	Other Economic Services			
13601	Income Relating to Other Economic Services	0	0	0
13602	Community Bus Hire Charges	(1,000)	(1,085)	(2,000)
13603	Evolution Lease - Industrial Shed	(19,500)	(19,502)	(25,000)
13604	Police Licensing Commissions	(4,000)	(5,408)	(4,500)

IE CODE

Fees & Chages

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

156	Capital Investment	None.
156	Financing	None.

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

901	Operating Program	ECONOMIC SERVICES
500	Operating Sub-Program	Other Economic Services
520	Description/Objectives	The provision of miscellaneous economic services to the district.

Management
 New Budget Initiatives and Highlights

520	CEO	
542	➤	13611 Water Supply - Standpipes
570		Backflow testing
900		Charges
901		<u>3,000.00</u>
520		<u>18,000.00</u>
520		<u>21,000.00</u>
520	➤	16107 Loan 6 Interest Community Bus
542		2,717.00
520	➤	13614 Church & RV Site Mtce
520		3,000.00
520		Westonia CRC Operations
520	➤	13616 CRC Contributions
560		2,500.00
550	➤	13610 CRC Building Mtce
551		1,000.00
556		CRC Utilities
		4,500.00
		CRC Cleaning
		<u>10,200.00</u>
		<u>18,200.00</u>
	➤	13699 Depreciation'
		37,000.00
	➤	13604 DPI Commissions
		4,000.00
	➤	13603 Industrial Shed Lease
		19,500.00
	➤	13602 Community Bus Hire Charges
		1,000.00

SHIRE OF WESTONIA
Schedule 13 - ECONOMIC SERVICES
ANNUAL BUDGET 2017/2018

GL #	DESCRIPTION	ANNUAL BUDGET 2017/2018	ESTIMATED ACTUAL 2016/2017	ADOPTED BUDGET 2016/2017
13607	SSL Interest Reimbursement	(2,208)	(2,717)	(2,717)
13618	Reimbursements General	0	(547)	0
13605	Federal Education Grant	0	0	0
	Sub Total	(26,708)	(29,259)	(34,217)
TOTAL EXPENDITURE TO OPERATING STATEMENT		326,319	298,268	305,666
TOTAL INCOME TO OPERATING STATEMENT		(73,508)	(61,892)	(60,117)
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	0	0
13224	Campers Kitchen - CAPITAL	0	0	
13217	Caravan Park - New Bays CAPITAL	0	11,046	15,000
16115	Loan Principal Loan # 6	8,632	8,123	8,123
	Sub Total	8,632	19,169	23,123
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		8,632	19,169	23,123
CAPITAL REVENUE				
Rural Services				
Tourism & Area Promotion				
13198	Profit on Sale of Asset	0	0	0
13608	SSL Principal Reimbursement	(8,632)	(8,123)	(8,123)
13223	Museum Mine Tunnel - INCOME	0	0	0
13621	Land & Buildings - Community Shed (RDA Funding)	0	(15,000)	0
	Sub Total	(8,632)	(23,123)	(8,123)
TOTAL CAPITAL INCOME TO STATEMENT		(8,632)	(23,123)	(8,123)

IE CODE	Local Laws	None.
	Statutory Requirements	None.
	Service Levels	N/A
114	Fees & Chages	Charges Community Bus \$0.88c/km plus fuel.
156		Industrial Shed Lease Mine \$1250/month
		Commissions Police Licensing as per DPI Contract.
	Capital Investment	None.
	Financing	None.
		➤ 16115 Loan 6 Co-op Bus Principal 8,632.00

SHIRE OF WESTONIA
Schedule 14 - OTHER PROPERTY & SERVICES
ANNUAL BUDGET 2017/2018

GL #	DESCRIPTION	ANNUAL BUDGET 2017/2018	ESTIMATED ACTUAL 2016/2017	ADOPTED BUDGET 2016/2017
	OPERATING EXPENDITURE			
	Private Works			
	Curtin Uni House - Maintenance			
14101	<i>MCUH Curtin Uni House - Maintenance</i>	500	967	50
14101	<i>MCUH Curtin Uni House - Maintenance</i>	500	0	500
14101	<i>MCUH Curtin Uni House - Maintenance</i>	1,000	1,276	200
14101	<i>MCUH Curtin Uni House - Maintenance</i>	100	88	100
14102	Private Works			
14102	<i>PW Private Works</i>	5,000	2,697	10,000
14102	<i>PW Private Works</i>		2,744	
14102	<i>PW Private Works</i>	5,000	3,560	10,000
14102	<i>PW Private Works</i>	5,000	4,688	10,000
	Sub Total	17,100	16,019	30,850
	OPERATING REVENUE			
	Private Works			
14100	Private Works Income	(25,000)	(43,917)	(35,000)
	Sub Total	(25,000)	(43,917)	(35,000)
	OPERATING EXPENDITURE			
	Public Works Overheads			
14200	Administration Allocations to PWOH	0	9,181	0
14200	Administration Allocations to PWOH	8,833	8,628	10,000
14200	Administration Allocations to PWOH	196,525	225,215	222,000
14200	Administration Allocations to PWOH	15,457	17,005	25,000
14202	Sick Leave Expense	10,000	16,498	10,000
14203	Annual & Long Service Leave Expense	76,000	108,604	72,000
14204	Protective Clothing - Outside Staff	3,500	4,164	3,500
14205	Conference Expenses- Engineering	2,000	1,483	2,000
14206	Medical Examination Costs	1,000	1,760	1,000
14208	Expendable Stores Expense	0	0	0
14209	Workers Compensation Payments	0	0	0
14211	Unallocated Wages	0	0	0
14214	Eng. & Technical Support	2,500	420	5,000
14215	Staff Training	1,000	3,491	3,000
14215	Staff Training	1,500	971	7,000
14215	Staff Training	4,000	11,625	1,000
14215	Staff Training	1,500	4,608	4,000
14216	Insurance on Works	15,000	12,338	18,000
14217	Supervision Costs	15,000	17,612	15,000

IE CODE	Note 18 (b) - Account Detail (by Reporting Program)	Operating Program	Operating Sub-Program	Description/Objectives
				OTHER PROERTY & SERVICES
				Private Works
				The provision of high quality private/contract work for residents on a fee for service basis.
				CEO/Works Supervisor
				New Budget Initiatives and Highlights
				➤ 14102 Private Works Expense 30,850.00
				➤ 14100 Private Works Income Charges 35,000.00
				Local Laws None.
				Statutory Requirements None.
				Service Levels N/A
				Fees & Chages
				<u>Plant Description</u> Cost per Hour \$
				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
				Capital Investment None.
				Financing None.

SHIRE OF WESTONIA				
Schedule 14 - OTHER PROPERTY & SERVICES				
ANNUAL BUDGET 2017/2018				
GL #	DESCRIPTION	ANNUAL BUDGET 2017/2018	ESTIMATED ACTUAL 2016/2017	ADOPTED BUDGET 2016/2017
14218	Service Pay	4,600	4,270	4,500
14219	Superannuation Cost	67,000	63,320	56,000
14220	Allowances & Other Costs	23,000	28,053	17,500
14220	Allowances & Other Costs	0	1,554	0
14221	Fringe Benefits Tax - Works	10,000	5,828	10,000
16109	Loan Interest Allocated to Works	0	0	0
		0	0	0
	Sub Total	458,415	546,630	486,500
14207	Public Works Overheads Allocated to Works	(470,415)	(519,141)	(484,100)
	Sub Total	(12,000)	27,489	2,400
	OPERATING REVENUE			
	Public Works Overheads			
14201	Income Relating to Public Works Overheads	(7,000)	(9,400)	(7,000)
14222	Sale of Scrap	0	(600)	0
14210	Workers Compensation Reimbursements	0	0	(100)
	Sub Total	(7,000)	(10,000)	(7,100)
	OPERATING EXPENDITURE			
	Plant Operations			
14302	Insurance - Plant	22,000	21,956	22,000
14303	Fuel & Oils	150,000	136,885	155,000
14304	Tyres and Tubes	20,000	18,314	20,000
14305	Parts & Repairs	65,000	96,865	65,000
14305	Parts & Repairs	0	0	0
14306	Internal Repair Wages	28,536	8,955	9,310
14306	Internal Repair Wages	37,668	11,820	11,690
14307	Licences - Plant	7,500	5,421	7,500
14308	Depreciation - Plant	140,000	129,424	140,000
14309	Plant Operation Costs Allocated to Works	(488,704)	(430,538)	(449,500)
14310	Blades & Tynes	10,000	6,797	10,000
14311	Consumable Items	6,000	4,000	7,000
14312	Expendable Tools	2,000	5,164	2,000
	Sub Total	0	15,063	0
	OPERATING EXPENDITURE			
	Stock on Hand			
14402	Purchase of Stock Materials	0	9,477	0
	Sub Total	0	9,477	0

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

Operating Program	Operating Sub-Program	Description/Objectives	IE CODE	Account Detail	Amount
				OTHER PROPERTY & SERVICES	
				Public Works Overheads	
		Management		The maintenance of a cost pool to aggregate and allocate Overheads associated with works projects to other Sub-Programs. The allocation of overheads is based upon the wages hours in the payroll timesheets.	
				Insurance on Works	
				Marine Cargo	250.00
				Motor Vehicle	5,000.00
				Workcare	9,750.00
					15,000.00
				Supervision Costs	15,000.00
				Service Pay	4,600.00
				Superannuation	67,000.00
				Allowance & Other	23,000.00
				FBT	10,000.00
				Sick Leave	10,000.00
				Annual & Long Service Leave	76,000.00
				Protective Clothing	3,500.00
				Travel & Conference Expenses	2,000.00
				Engineering & Technical Support	5,000.00
				Income Relating to PWO	7,000.00
				Fuels & Oils 2017/18	155,000.00
				Consumable Items	6,000.00
				Parts & Repairs	65,000.00
				Tyers & Batteries	20,000.00
				Insurance of Plant	22,000.00

SHIRE OF WESTONIA
Schedule 14 - OTHER PROPERTY & SERVICES
ANNUAL BUDGET 2017/2018

GL #	DESCRIPTION	ANNUAL BUDGET 2017/2018	ESTIMATED ACTUAL 2016/2017	ADOPTED BUDGET 2016/2017	IE CODE
OPERATING REVENUE					
Stock on Hand					
14404	Diesel Fuel Rebate	(30,000)	(35,080)	(18,000)	114
14406	Sale of Fuel and Scrap	(500)	0	(1,000)	156
14405	Sale of Stock	(500)	0	(1,000)	156
	Sub Total	(31,000)	(35,080)	(20,000)	
OPERATING EXPENDITURE					
Administration					
14500	Expenses relating to Administration	395,000	414,757	385,000	500
14500	Expenses relating to Administration	55,000	58,101	53,500	501
14500	Expenses relating to Administration	0	0	0	520
14500	Expenses relating to Administration	0	16,628	0	901
14500	Expenses relating to Administration	9,000	9,353	9,000	904
Administration Office Maintenance					
14501	BADO Administration Office Maintenance	4,500	4,255	4,500	500
14501	BADO Administration Office Maintenance	3,000	3,217	3,000	520
14501	BADO Administration Office Maintenance	6,000	5,432	6,000	521
14501	BADO Administration Office Maintenance	13,000	14,224	13,000	540
14501	BADO Administration Office Maintenance	15,000	18,534	13,000	541
14501	BADO Administration Office Maintenance	1,200	0	1,200	542
14501	BADO Administration Office Maintenance	2,500	2,282		570
14501	BADO Administration Office Maintenance	6,000	5,617	6,000	900
14502	Workers Compensation Premiums- Administration	18,000	17,605	18,000	570
14503	Office Equipment Maintenance - Admin	6,000	8,926	5,000	520
14504	Telecommunications - Admin	0	60	0	
14505	Travel & Accommodation - Admin	2,000	652	3,000	520
14506	Legal Expenses Administration	1,000	3,948	1,000	520
14507	Training Expenses - Admin	5,000	4,507	5,000	520
14508	Printing & Stationery - Admin	10,000	11,150	10,000	520
14509	Fringe Benefits Tax - Admin	12,000	11,657	12,000	580
14510	Conference Expenses - Admin	3,000	1,870	4,000	520
14511	Staff Uniform - Admin	3,000	1,534	3,000	520
14517	Postage & Freight	1,500	723	1,500	520
14521	Accounting Assistance	35,700	20,367	59,200	520
14522	Advertising	2,000	2,071	2,000	520
14599	Depreciation - Admin	20,000	19,539	30,000	550
14599	Depreciation - Admin	1,500	1,445	3,000	551
	Sub Total	630,900	658,454	650,900	
14515	Administration Costs Allocated to Programs	(630,900)	(643,471)	(648,900)	903
14515	Administration Costs Allocated to Programs	0	0	0	910
	Sub Total	0	14,982	2,000	

➤	14307	Licences on Plant	49,000.00
➤	14306	Repair Wages	66,204.00
➤	14309	POC Allocated to Works	-493,704.00
➤	14404	Diesel Fuel Rebate	20,000.00
➤	14406	Sale of Fuel	500.00
➤	14405	Sale of Stock	500.00
		Local Laws	None.
		Statutory Requirements	None.
		Service Levels	None.
		Fees & Chages	None.
		Capital Investment	None.
		Financing	None.
Note 18 (b) - Account Detail (by Reporting Program)			
		Operating Program	OTHER PROPERTY & SERVICES
		Operating Sub-Program	Administration Overheads
		Description/Objectives	The provision of management, secretarial and administration services to the residents and visitors to the district and also internal Chief Executive Officer. Administration costs are allocated to other reporting programs based upon activity based methods.
		Management	Administration provides both an internal and external service, which includes overall management services and administrative tasks such as accounting, payroll and general secretarial services.
		New Budget Initiatives and Highlights	➤ 14505 Travel & Acomodation 2,000.00
			➤ 14500 2017/18 Salaries 395,000.00
			Superanuaton 55,000.00
			Other 9,000.00
			459,000.00
➤	14511	Staff Uniforms	3,000.00
➤	14521	IT & Accounting Assistance	
		IT Vision	14,000.00
		Correspdance Module IT Vision	12,500.00
		Risk Management Audit Reg 17	9,000.00
		IT Assistance 2v.NET	6,700.00
		Accounting Assistance	17,000.00

SHIRE OF WESTONIA					
Schedule 14 - OTHER PROPERTY & SERVICES					
ANNUAL BUDGET 2017/2018					
GL #	DESCRIPTION	ANNUAL BUDGET 2017/2018	ESTIMATED ACTUAL 2016/2017	ADOPTED BUDGET 2016/2017	IE CODE
	OPERATING REVENUE				
	Administration				
14512	Admin Re-Allocations	0	0		
14525	Admin - Reimbursement	0	(5,695)	0	114
14525	Admin - Reimbursement	(500)	(908)	0	156
	Sub Total	(500)	(6,603)	0	
	OPERATING EXPENDITURE				
	Salaries & Wages				
14602	Gross Salaries & Wages	990,000	1,025,736	915,000	500
14603	Less Sal & Wages Alloc to Works	(990,000)	(1,025,736)	(915,000)	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	5,100	83,029	35,250	
	TOTAL INCOME TO OPERATING STATEMENT	(63,500)	(95,600)	(62,100)	
	CAPITAL EXPENDITURE				
	Administration				
14559	Admin Loss on Sale		1,630		590
14514	Purchase Furniture & Equipment Administration		0		
14523	Administration Vehicle - CAPITAL	32,500	0		
14520	CEO Vehicle - CAPITAL	137,000	0	72,000	
	TOTAL TO CAPITAL STATEMENT	169,500	1,630	72,000	
	CAPITAL REVENUE				
	Administration				
14799	Proceeds on Sale of Assets	(20,000)	29,579		600
14598	Profit on Sale of Asset - Admin	(142,000)	(5,476)	(66,000)	130
	TOTAL TO CAPITAL STATEMENT	(162,000)	24,103	(66,000)	

59,200.00

➤	14510	Conference & Training	
		WALGA Local Gov. Week	1,500.00
		WALGA Local Gov. Week Accom	750.00
		Other Shire related Trips	1,250.00
		Expenses	500.00
			<u>4,000.00</u>
➤	14508	Printing and Stationary	10,000.00
➤	14503	2 x Computers & Software	6,000.00
➤	14501	Office Mtce	
		Building Mtce	10,200.00
		Insurance	1,000.00
		Office Cleaning	10,500.00
		Office Utilities	25,000.00
			<u>46,700.00</u>
➤	14522	Advertising	2,000.00
➤	14502	Admin Insurance	
		Salary Continuance	13,000.00
		LGIS Liability	5,000.00
			<u>18,000.00</u>
➤	14599	Depreciation	21,500.00
➤	14602	Gross Salaries & Wages	990,000.00
➤	14603	Less Wages Alloc to Works	<u>-990,000.00</u>
			0.00

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

Service Levels
The main office is open between 8.30am to 5.00pm Monday to Friday (except public holidays)

Fees & Chages
None.

Capital Investment
None.

Financing
None.

30/06/2018
Plant & Equipment Report
Budgeted 17/18

Description	Sch No	BUDGET 16/17			BUDGET 17/18		
		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	68,500	71,000	(2,500)
Toyota LandCruiser - 0WT		72,000	66,000	6,000	68,500	71,000	(2,500)
Toyota Rav 4 - 02WT	4	-	-	-	32,500	20,000	12,500
		-	-	-	32,500	20,000	12,500
Plant & Equipment Total - Sch 4		72,000	66,000	6,000	169,500	162,000	7,500
Toyota Prado - WT111	12	54,000	45,400	8,600	54,000	52,000	2,000
Toyota Prado - WT111		54,000	45,400	8,600	54,000	52,000	2,000
Depot Vehicles - (Utilities)							
Canter (P10) WT139	12	66,500	20,000	46,500			-
Toyota Hilux Dual Cab - 04WT	12				42,000	28,000	14,000
Note: Trading Gardeners Ute WT35 and moving graders ute to gardeners ut	12				26,000	13,000	13,000
		66,500	20,000	46,500	68,000	41,000	27,000
Depot Vehicles - (Machinery)							
Trailer Plant	12	9,000		9,000	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			-
Roller	12			-	164,000	15,000	149,000
		706,500	230,500	476,000	173,000	15,000	158,000
Plant & Equipment Total - Sch 12		827,000	295,900	531,100	349,000	160,000	189,000
Total - Plant and Equipment		899,000	361,900	537,100	518,500	322,000	196,500

30/06/2018
Budget Information Note 3
Acquisition/Construction of Assets

Program/Sub-program	Non-Infrastructure						Infrastructure				TOTAL	
	Land & Buildings		Plant & Equipment		Furniture & Equipment		Roads		Other		Budget (16/17)	Budget (17/18)
	Budget (16/17)	Budget (17/18)	Budget (16/17)	Budget (17/18)	Budget (16/17)	Budget (17/18)	Budget (16/17)	Budget (17/18)	Budget (16/17)	Budget (17/18)		
Governance											-	-
100 Year Monument					12,000						12,000	-
Education											-	-
Ablutions at School	5,000					7,500					5,000	7,500
Housing											-	-
<i>Principal Loan #5</i>	54,030					57,504					54,030	57,504
Aged Units					16,500						16,500	-
CEACA Housing/Land Solar	54,400					8,000					54,400	-
Community Amenities											-	-
Recreation and Culture											-	-
Transport											-	-
Road Construction							1,677,746	1,171,000			1,677,746	1,171,000
Footpaths							5,000				5,000	-
Depot Storage shelter with shelving	3,000										3,000	-
Toyota Prado - WT111			54,000	108,000							54,000	108,000
Trailer Plant			9,000	9,000							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	-
Grader Ute				26,000								26,000
Crew Cab				42,000								42,000
Roller				164,000								164,000
<i>Principal Loan #4</i>	22,696			24,399							22,696	24,399
Economic Services											-	-
Camper Kitchen	15,000										15,000	-
<i>Principal Loan #6</i>	8,123										8,123	-
Other Property & Services											-	-
CEO Vehicle			72,000	137,000							72,000	137,000
Admin Vehicle				32,500							-	32,500
Totals	162,249	-	899,000	542,899	28,500	73,004	1,682,746	1,171,000	-	-	2,772,495	1,786,903
	TOTAL NON-INFRASTRUCTURE		\$ 1,089,749		\$ 615,903		TOTAL INFRASTRUCTURE		\$ 1,682,746		\$ 1,171,000	
	\$ 1,786,903											

**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2018**

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Loan No	Particulars	Principal 1-Jul-17	New Loans	Loan Expiry Date	Original Loan Amount	Interest Rate (Yearly)	Principal Repayments		Principal Outstanding		Interest Repayments	
							2017/18 Budget \$	2016/17 Actual \$	2017/18 Budget \$	2016/17 Actual \$	2017/18 Budget \$	2016/17 Actual \$
5	Housing Lifestyle Village	183,482		10-May-20	500,000	6.33%	57,504	55,765	126,338	288,637	10,741	17,480
4	Transport Depot	24,398		29-Jun-18	180,000	7.37%	24,398	10,365	-	68,206	1,357	4,644
6	Other Property and Services School Bus*	37,908		10-Jan-21	80,000	6.17%	8,631	3,308	29,276	53,674	2,208	4,531
		245,788	0		760,000		90,533	69,438	155,614	410,517	14,306	26,655

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

INTEREST PER PROGRAM	Amount	Loan No
Housing	042081 10,741	5
Transport	122081 1,357	4
Other Property & Services	148081 2,208	6
	<u>14,306</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 2018

RESERVES & OTHER RESTRICTED ASSETS

	2016/17 Actual \$	ANNUAL 2017/18 Budget \$
Cash Backed Reserves & Other Restricted Assets		
(a) Leave Reserve		
Opening Balance	117,683	100,285
Amount Set Aside / Transfer to Reserve	(17,398)	2,500
Amount Used / Transfer from Reserve	-	-
	<u>100,285</u>	<u>102,785</u>
(b) Plant Reserve		
Opening Balance	284,481	27,015
Amount Set Aside / Transfer to Reserve	(257,466)	50,800
Amount Used / Transfer from Reserve	-	-
	<u>27,015</u>	<u>77,815</u>
(c) Building Reserve		
Building Reserve		
Opening Balance	262,612	269,114
Amount Set Aside / Transfer to Reserve	6,502	6,500
Amount Used / Transfer from Reserve	-	-
	<u>269,114</u>	<u>275,614</u>
(d) Communication & IT Reserve		
Opening Balance	25,847	26,487
Amount Set Aside / Transfer to Reserve	640	800
Amount Used / Transfer from Reserve	-	-
	<u>26,487</u>	<u>27,287</u>
(e) Community Development Reserve		
Opening Balance	136,004	84,971
Amount Set Aside / Transfer to Reserve	(51,033)	2,000
Amount Used / Transfer from Reserve	-	-
	<u>84,971</u>	<u>86,971</u>
(f) Waste Management Reserve		
Opening Balance	43,137	44,205
Amount Set Aside / Transfer to Reserve	1,068	1,000
Amount Used / Transfer from Reserve	-	-
	<u>44,205</u>	<u>45,205</u>
(g) Swimming Pool Redevelopment Reserve		
Opening Balance	32,108	65,455
Amount Set Aside / Transfer to Reserve	33,347	1,500
Amount Used / Transfer from Reserve	-	-
	<u>65,455</u>	<u>66,955</u>
TOTAL CASH BACKED RESERVES	617,532	682,632

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

SCHEDULE OF FEES AND CHARGES	
GOVERNANCE	
GENERAL	
Instalment Administration Fee (per instalment)	\$12.00
Recovery of Dishonour Fees - Direct Debit	At Cost
Recovery of Dishonour Fees - Cheques	At Cost
Rate Enquiry Fees - Property Information Reports	\$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		140.00
Overflow area (powered) / night		10.00
Overflow area (unpowered) / night		5.00
PRIVATE WORKS - PLANT HIRE INCLUSIVE OF LABOUR - per hour charge (max. 8 hrs per day)		
Graders <i>per hr</i>		165.00
Loader <i>per hr</i>		160.00
Telehandler <i>per hr</i>		140.00
Semi Sidetipper/Water Tanker/ Drop Deck <i>per hr</i>		150.00
Road Train Sidetipper <i>per hr</i>		190.00
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>		70.00
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 per day		\$180 + .10 per km other than Perth
Low Loader Dry per day (Perth)		\$220
Community Bus Hire		.88/km plus fuel
Rabbit Baiter (no labour)		20.00
Supervision		110.00
Labour		65.00
Labour with penalty rates		as per above 1.5
Labour with penalty rates		as per above 2.0
Administration Fee		12%
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

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