

# SHIRE OF WESTONIA

*A vibrant community lifestyle.*



## 2018-2019 Annual Budget

This Report can be viewed on the Shire's website:  
<http://www.westonia.wa.gov.au/documents/>

Or email [shire@westonia.wa.gov.au](mailto: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.*

## 2018-2019 Budget Overview

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### 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.

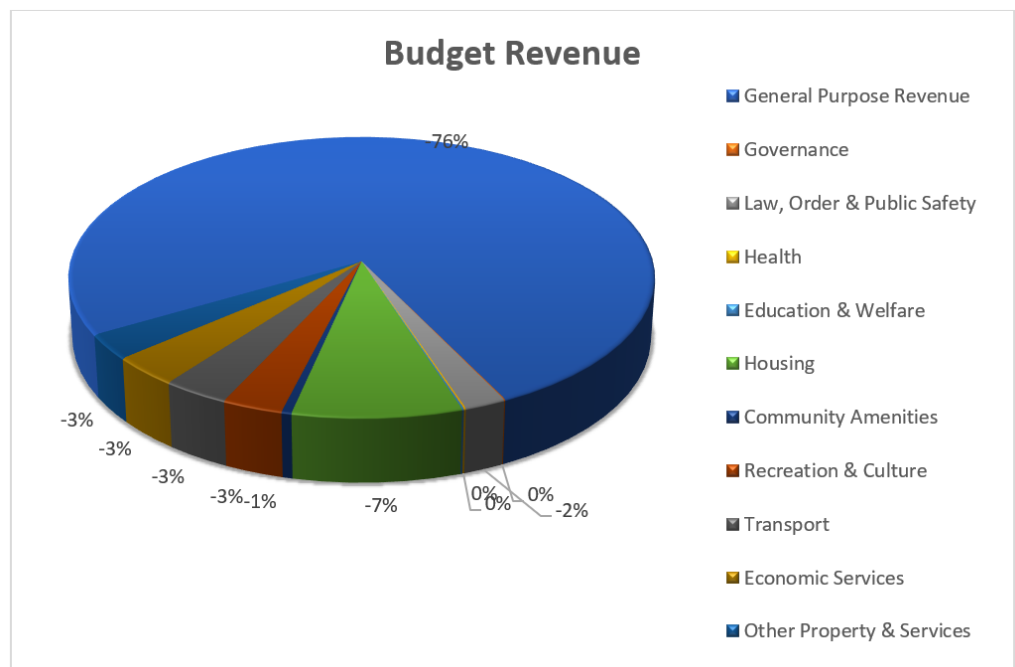
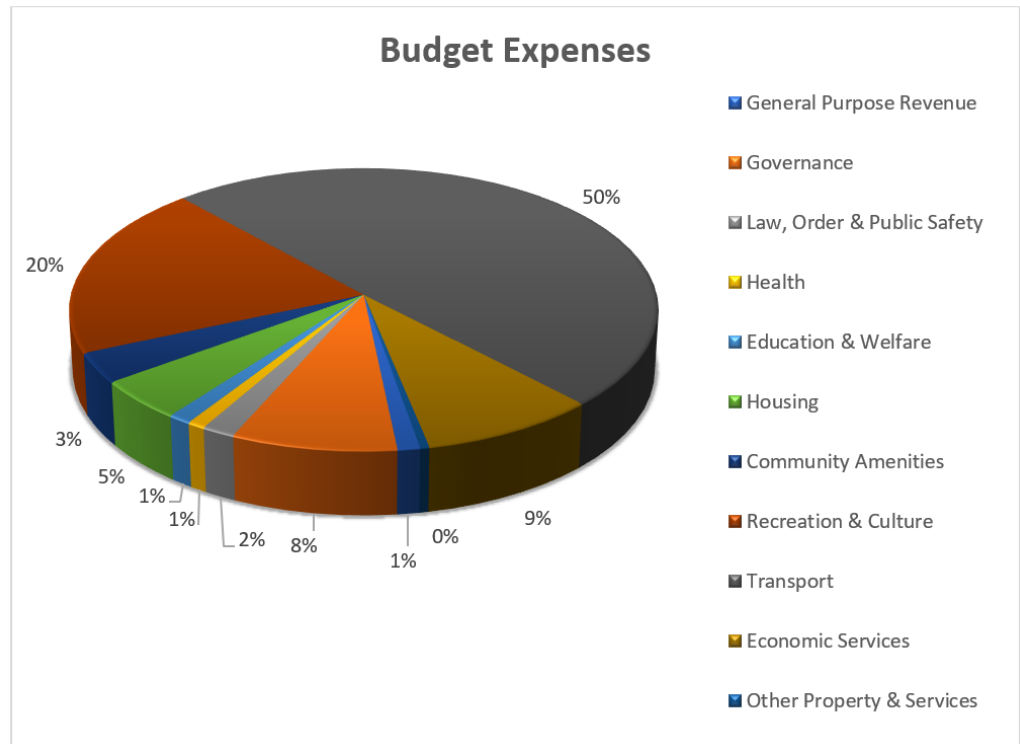
The 2018-2019 budget has been based on an annual expenditure of \$3,731,591.00. This includes amounts received in the form of rates from the owners of properties with the Shire of Westonia.

### Key Projects

The main capital projects included for the year are:-

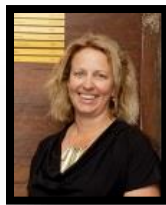
- Minor works at the Old School;
- Construction of 2 aged houses (two 2x2 houses) on old School site (CEACA – outside of budget);
- Solar Panels at 2 residences;
- Over \$1,054,650 worth of road works;
- Changeover of a Roller and light vehicles;

# 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)  
Shire President  
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Cr Bill Huxtable (2021)  
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Cr Daimon Geier (2021)  
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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](http://www.westonia.wa.gov.au) or call (08) 90467063 for the 2018/19 Ordinary Meetings of Council dates, which will be available after December 2018.

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

Council Meeting Dates		
19 July 2018	15 November 2018	18 April 2019*
16 August 2018	20 December 2018	16 May 2019*
20 September 2018	21 February 2019*	20 June 2019*
18 October 2018	21 March 2019*	* date to be confirmed

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## Our Shire

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

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

### Role of The Shire of Westonia

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

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

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



## **Statement of Rating Information 2018/2019**

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### **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??? 2018/19



For every \$100 the Shire of Westonia spent in 2018/19 is:-

<b>\$20.00</b> on Recreation & Culture	<b>\$1.00</b> on Other
<b>\$50.00</b> on Roads	<b>\$9.00</b> on Economic Services
<b>\$3.00</b> on Community Amenities	<b>\$2.00</b> on Law, Order & Public Safety
<b>\$8.00</b> on Governance	<b>\$1.00</b> on Health
<b>\$5.00</b> on Housing	<b>\$1.00</b> on Education & Welfare

**SHIRE OF WESTONIA**  
**BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2019**

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**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30TH JUNE 2019**

**BY NATURE OR TYPE**

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	1	941,290	897,920	897,920
Operating grants, subsidies and contributions	9	805,116	1,519,585	726,677
Fees and charges	8	260,850	316,597	264,730
Service charges	1(f)	0	0	0
Interest earnings	10(a)	21,600	22,407	24,400
Other revenue	10(b)	42,117	42,620	45,958
		<b>2,070,973</b>	<b>2,799,129</b>	<b>1,959,685</b>
<b>Expenses</b>				
Employee costs		(922,994)	(785,891)	(910,675)
Materials and contracts		(438,023)	(375,323)	(455,206)
Utility charges		(156,460)	(182,189)	(142,300)
Depreciation on non-current assets	5	(1,912,840)	(1,786,663)	(1,850,140)
Interest expenses	10(d)	(8,711)	(14,257)	(14,307)
Insurance expenses		(107,000)	(97,043)	(105,000)
Other expenditure		(49,873)	(45,903)	(49,873)
		<b>(3,595,901)</b>	<b>(3,287,269)</b>	<b>(3,527,501)</b>
		<b>(1,524,928)</b>	<b>(488,140)</b>	<b>(1,567,816)</b>
Non-operating grants, subsidies and contributions	9	575,243	744,479	871,979
Profit on asset disposals	4(b)	8,648	8,783	5,000
Loss on asset disposals	4(b)	(2,919)	(19,048)	(201,500)
Loss on revaluation of non current assets		0	0	0
Reversal of prior year loss on revaluation of assets		0	0	0
Fair value adjustments to financial assets at fair value through profit or loss		0	0	0
<b>Net result</b>		<b>(943,956)</b>	<b>246,074</b>	<b>(892,337)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>(943,956)</b>	<b>246,074</b>	<b>(892,337)</b>

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

## BASIS OF PREPARATION

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

Except for cash flow and rate setting information, the budget has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

### THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire 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 14 to the budget.

### 2017/18 ACTUAL BALANCES

Balances shown in this budget as 2017/18 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

## KEY TERMS AND DEFINITIONS - NATURE OR TYPE

### REVENUES

#### RATES

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

#### SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

#### PROFIT ON ASSET DISPOSAL

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

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

## REVENUES (CONTINUED)

### FEES AND CHARGES

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

### INTEREST EARNINGS

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

### OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

## EXPENSES

### EMPLOYEE COSTS

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

### MATERIALS AND CONTRACTS

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

### UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

### INSURANCE

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

### LOSS ON ASSET DISPOSAL

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

### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

### INTEREST EXPENSES

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

### OTHER EXPENDITURE

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

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30TH JUNE 2019**

**BY PROGRAM**

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
<b>Revenue</b>	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		1,150	2,013	2,150
General purpose funding		1,548,956	2,165,217	1,483,747
Law, order, public safety		43,400	56,226	43,400
Health		2,000	2,000	2,000
Education and welfare		2,000	23,886	500
Housing		172,200	152,701	171,180
Community amenities		10,300	9,396	9,900
Recreation and culture		61,800	103,643	61,800
Transport		68,000	67,691	68,000
Economic services		102,167	96,867	53,508
Other property and services		59,000	119,490	63,500
		2,070,973	2,799,130	1,959,685
<b>Expenses excluding finance costs</b>	5,10(c),(e),(f)			
Governance		(309,558)	(276,806)	(302,393)
General purpose funding		(42,000)	(44,867)	(40,236)
Law, order, public safety		(62,610)	(81,910)	(57,728)
Health		(33,890)	(30,191)	(33,508)
Education and welfare		(43,321)	(69,649)	(35,939)
Housing		(165,564)	(131,642)	(147,564)
Community amenities		(128,266)	(103,346)	(95,493)
Recreation and culture		(743,148)	(700,349)	(676,749)
Transport		(1,846,873)	(1,565,313)	(1,794,373)
Economic services		(330,550)	(327,348)	(324,111)
Other property and services		118,590	58,407	(5,100)
		(3,587,190)	(3,273,014)	(3,513,194)
<b>Finance costs</b>	6, 10(d)			
Governance		0	0	0
General purpose funding		0	0	0
Law, order, public safety		0	0	0
Health		0	0	0
Education and welfare		0	0	0
Housing		(7,044)	(10,508)	(10,742)
Community amenities		0	0	0
Recreation and culture		0	0	0
Transport		0	(1,357)	(1,357)
Economic services		(1,667)	(2,392)	(2,208)
Other property and services		0	0	0
		(8,711)	(14,257)	(14,307)
		(1,524,928)	(488,141)	(1,567,816)
Non-operating grants, subsidies and contributions	9	575,243	744,479	871,979
Profit on disposal of assets	4(b)	8,648	8,783	5,000
(Loss) on disposal of assets	4(b)	(2,919)	(19,048)	(201,500)
Loss on revaluation of non current assets		0	0	0
Reversal of prior year loss on revaluation of assets		0	0	0
Fair value adjustments to financial assets at fair value through profit or loss		0	0	0
<b>Net result</b>		<b>(943,956)</b>	<b>246,073</b>	<b>(892,337)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>(943,956)</b>	<b>246,073</b>	<b>(892,337)</b>

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



**FOR THE YEAR ENDED 30TH JUNE 2019**

**KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS**

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

<b>PROGRAM NAME</b>	<b>OBJECTIVE</b>	<b>ACTIVITIES</b>
<b>GOVERNANCE</b>	To provide a decision making process for the efficient allocation of resources.	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.
<b>GENERAL PURPOSE FUNDING</b>	To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
<b>LAW, ORDER, PUBLIC SAFETY</b>	To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
<b>HEALTH</b>	To provide an operational framework for environmental and community health.	Inspection of food outlets and their control, provision of meat inspection services, noise control, waste disposal compliance and operation of health clinic.
<b>EDUCATION AND WELFARE</b>	To provide services to disadvantaged persons, the elderly, children and youth.	Maintenance of senior citizen centre (old school). Provision and maintenance of home and community care programs and youth services.
<b>HOUSING</b>	To help ensure adequate staff, community and aged housing.	Provision and maintenance of staff, community and aged housing.
<b>COMMUNITY AMENITIES</b>	To provide services required by the community.	Rubbish collection services, operation of rubbish disposal sites, litter control, protection of the environment, cemetery and public conveniences.
<b>RECREATION AND CULTURE</b>	To establish and effectively manage infrastructure and resource which will help the social well being of the community	Maintenance of public halls, civic centres, aquatic centre, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.
<b>TRANSPORT</b>	To provide safe, effective and efficient transport services to the community.	Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.
<b>ECONOMIC SERVICES</b>	To help promote the shire and its economic wellbeing.	Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control.
<b>OTHER PROPERTY AND SERVICES</b>	To monitor and control council's overheads operating accounts.	Private works operation, plant repair and operation costs and engineering operation costs.

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30TH JUNE 2019**

**BY NATURE OR TYPE**

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		941,290	900,784	897,920
Operating grants, subsidies and contributions		805,116	1,543,709	726,677
Fees and charges		260,850	316,597	264,730
Service charges		0	0	0
Interest earnings		21,600	22,407	24,400
Goods and services tax		0	46,621	0
Other revenue		42,117	42,620	45,958
		2,070,973	2,872,738	1,959,685
<b>Payments</b>				
Employee costs		(922,994)	(724,789)	(881,297)
Materials and contracts		(438,023)	107,383	(21,182)
Utility charges		(156,460)	(182,189)	(142,300)
Interest expenses		(8,711)	(8,640)	(11,474)
Insurance expenses		(107,000)	(97,043)	(105,000)
Goods and services tax		0	0	0
Other expenditure		(49,873)	(45,903)	(49,873)
		(1,683,061)	(951,181)	(1,211,126)
<b>Net cash provided by (used in) operating activities</b>	3	387,912	1,921,557	748,559
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for development of land held for resale	4(a)	0	0	0
Payments for purchase of property, plant & equipment	4(a)	(647,903)	(855,110)	(615,903)
Payments for construction of infrastructure	4(a)	(1,221,000)	(964,958)	(1,395,052)
Non-operating grants, subsidies and contributions used for the development of assets	9	575,243	744,479	871,979
Proceeds from sale of plant & equipment	4(b)	240,909	240,909	322,000
<b>Net cash provided by (used in) investing activities</b>		(1,052,751)	(834,680)	(816,976)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	6	(70,373)	(90,534)	(90,535)
Advances to community groups	6	0	0	0
Proceeds from self supporting loans	6(a)	0	4,250	0
Proceeds from new borrowings	6(b)	0	140,747	0
<b>Net cash provided by (used in) financing activities</b>		(70,373)	54,463	(90,535)
<b>Net increase (decrease) in cash held</b>		(735,212)	1,141,340	(158,952)
Cash at beginning of year		1,899,424	1,496,921	2,017,378
<b>Cash and cash equivalents at the end of the year</b>	3	<b>1,164,212</b>	<b>2,638,261</b>	<b>1,858,426</b>

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

**RATES SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2019**

**BY REPORTING PROGRAM**

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	2	1,205,049	684,292	690,286
		1,205,049	684,292	690,286
<b>Revenue from operating activities (excluding rates)</b>				
Governance		1,150	2,013	2,150
General purpose funding		612,196	1,272,163	590,694
Law, order, public safety		43,400	56,226	43,400
Health		2,000	2,000	2,000
Education and welfare		2,000	23,886	500
Housing		172,200	152,701	171,180
Community amenities		10,300	9,396	9,900
Recreation and culture		61,800	103,643	61,800
Transport		68,000	68,342	68,000
Economic services		102,167	96,867	53,508
Other property and services		67,648	127,622	68,500
		1,142,861	1,914,859	1,071,632
<b>Expenditure from operating activities</b>				
Governance		(309,558)	(276,806)	(302,393)
General purpose funding		(42,000)	(44,867)	(40,236)
Law, order, public safety		(62,610)	(81,910)	(57,728)
Health		(33,890)	(30,191)	(33,508)
Education and welfare		(43,321)	(69,649)	(35,939)
Housing		(172,608)	(142,150)	(158,306)
Community amenities		(128,266)	(103,346)	(95,493)
Recreation and culture		(743,148)	(700,349)	(676,749)
Transport		(1,849,792)	(1,585,718)	(1,984,730)
Economic services		(332,217)	(329,740)	(326,319)
Other property and services		118,590	58,407	(17,600)
		(3,598,820)	(3,306,319)	(3,729,001)
<b>Operating activities excluded from budget</b>				
(Profit) on asset disposals	4(b)	(8,648)	(8,783)	(5,000)
Loss on disposal of assets	4(b)	2,919	19,048	201,500
Loss on revaluation of non current assets		0	0	0
Reversal of prior year loss on revaluation of assets		0	0	0
Depreciation on assets	5	1,912,840	1,786,663	1,850,140
Movement in employee benefit provisions (non-current)		0	0	0
<b>Amount attributable to operating activities</b>		656,201	1,089,760	79,557
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	9	575,243	744,479	871,979
Purchase land held for resale	4(a)	0	0	0
Purchase property, plant and equipment	4(a)	(647,903)	(855,110)	(615,903)
Purchase and construction of infrastructure	4(a)	(1,221,000)	(964,958)	(1,395,052)
Proceeds from disposal of assets	4(a)	240,909	240,909	322,000
<b>Amount attributable to investing activities</b>		(1,052,751)	(834,680)	(816,976)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(70,373)	(90,534)	(90,535)
Proceeds from new borrowings	6(b)	0	140,747	0
Proceeds from self supporting loans	6(a)	0	4,250	0
Transfers to cash backed reserves (restricted assets)	7(a)	(264,800)	2,451	(65,100)
Transfers from cash backed reserves (restricted assets)	7(a)	0	0	0
<b>Amount attributable to financing activities</b>		(335,173)	56,914	(155,635)
<b>Budgeted deficiency before general rates</b>		(731,723)	311,995	(893,054)
<b>Estimated amount to be raised from general rates</b>	1	936,760	893,054	893,054
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2	<b>205,037</b>	<b>1,205,049</b>	<b>0</b>

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

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2018/19 Budgeted rate revenue	2018/19 Budgeted interim rates	2018/19 Budgeted back rates	2018/19 Budgeted total revenue	2017/18 Actual Revenue
	\$		\$	\$	\$	\$	\$	\$
<b>Differential general rate or general rate</b>								
GRV -Residential	0.068641	49	626,819	43,026	0	0	43,026	41,169
GRV- Mining	0.195194	2	1,305,800	254,884	0	0	254,884	242,780
UV - Rural/Pastoral	0.014677	131	42,435,000	622,818	0	0	622,818	592,874
UV - Mining	0.014677	6	147,324	2,162	0	0	2,162	2,206
<b>Sub-Totals</b>		188	44,514,943	922,890	0	0	922,890	879,029
<b>Minimum</b>								
<b>Minimum payment</b>								
	\$							
GRV- Residential	355	16	23,202	5,680	0	0	5,680	6,035
GRV- Mining	0	0	0	0	0	0	0	0
UV - Rural/Pastoral	355	18	211,700	6,390	0	0	6,390	6,390
UV - Mining	200	9	40,562	1,800	0	0	1,800	1,600
<b>Sub-Totals</b>		43	275,464	13,870	0	0	13,870	14,025
		231	44,790,407	936,760	0	0	936,760	893,054
Discounts/concessions (Refer note 1(g))							0	0
<b>Total amount raised from general rates</b>							936,760	893,054
<b>Ex-Gratia</b>							4,530	4,866
Specified area rates (Refer note 1(e))							0	0
<b>Total rates</b>							941,290	897,920

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

The general rates detailed for the 2018/19 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 rate(s) has|have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

1. RATES AND SERVICE CHARGES (CONTINUED)

(b) Interest Charges and Instalments - Rates and Service Charges

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Single full payment	3/09/2018	0	0.00%	11.00%
<b>Option two</b>				
First instalment	3/09/2018	10	5.50%	11.00%
Second instalment	11/01/2019	10	5.50%	11.00%
<b>Option three</b>				
First instalment	3/09/2018	10	5.50%	11.00%
Second instalment	7/11/2018	10	5.50%	11.00%
Third instalment	11/01/2019	10	5.50%	11.00%
Fourth instalment	13/03/2019	10	5.50%	11.00%

	2018/19 Budget revenue	2017/18 Actual
	\$	\$
Instalment plan admin charge revenue	2,000	3,505
Instalment plan interest earned	3,500	2,915
Unpaid rates and service charge interest earned	0	0
	5,500	6,419

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

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

#### Differential general rate

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

### (d) Differential Minimum Payment

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

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**1. RATES AND SERVICE CHARGES (CONTINUED)**

**(e) Specified Area Rate**

The Shire did not raise specified area rates for the year ended 30th June 2019.

**(f) Service Charges**

The Shire did not raise service charges for the year ended 30th June 2019.

**1. RATES AND SERVICE CHARGES (CONTINUED)**

**(g) Rates discounts**

The Shire does not offered discounts for early payment of rates for the year ended 30th June 2019.

**(g) Waivers or concessions**

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2019.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**2. NET CURRENT ASSETS**

Note	2018/19 Budget	2017/18 Actual
	\$	\$
<b>Composition of estimated net current assets</b>		
<b>Current assets</b>		
Cash - unrestricted	3	284,330
Cash - restricted reserves	3	879,882
Receivables		97,811
Inventories		7,964
	1,269,987	2,005,199
<b>Less: current liabilities</b>		
Trade and other payables	(294,113)	(294,113)
Short term borrowings	0	0
Long term borrowings	140,745	70,372
Provisions	122,711	122,711
	(30,657)	(101,030)
<b>Unadjusted net current assets</b>	1,239,330	1,904,169
<b>Adjustments</b>		
Less: Cash - restricted reserves	3	(879,882)
Less: Land held for resale		0
Less: Current loans - clubs / institutions		(13,666)
Add: Current portion of borrowings		(140,745)
Add: Current liabilities not expected to be cleared at end of year		0
<b>Adjusted net current assets - surplus/(deficit)</b>	205,037	1,205,049

**Reason for Adjustments**

The 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 *Local Government (Financial Management) Regulation 32* as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments above.

**SIGNIFICANT ACCOUNTING POLICIES**

**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 release for sale.

**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.



## **2. NET CURRENT ASSETS (CONTINUED)**

### **SIGNIFICANT ACCOUNTING POLICIES**

#### **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.

#### **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.

#### **INVENTORIES**

##### **General**

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

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

##### **Superannuation**

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

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

#### **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.

##### **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.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**3. RECONCILIATION OF CASH**

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

	<b>2018/19 Budget</b>	<b>2017/18 Actual</b>	<b>2017/18 Budget</b>
Cash - unrestricted	\$ 284,330	\$ 1,284,342	\$ 1,175,792
Cash - restricted	879,882	615,082	682,634
	<b>1,164,212</b>	<b>1,899,424</b>	<b>1,858,426</b>
The following restrictions have been imposed by regulation or other externally imposed requirements:			
Reserves cash backed - Leave Reserve	105,142	102,642	102,786
Reserves cash backed - Plant Replacement	329,664	77,664	77,815
Reserves cash backed - Building	281,960	275,460	275,614
Reserves cash backed - Communication/IT	27,909	27,109	27,287
Reserves cash backed - Community Development	88,970	86,970	86,971
Reserves cash backed - Waste Management	46,244	45,244	45,205
Reserves cash backed - Swimming Pool ReDevelopment	(6)	(6)	66,955
	<b>879,883</b>	<b>615,083</b>	<b>682,634</b>
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	(943,956)	246,073	(892,337)
Depreciation	1,912,840	1,786,663	1,850,140
(Profit)/loss on sale of asset	(5,729)	10,265	196,500
Loss on revaluation of non current assets	0	0	0
(Increase)/decrease in receivables	0	73,609	0
(Increase)/decrease in inventories	0	0	0
Increase/(decrease) in payables	0	499,136	466,235
Increase/(decrease) in employee provisions	0	50,289	0
Grants/contributions for the development of assets	(575,243)	(744,479)	(871,979)
<b>Net cash from operating activities</b>	<b>387,912</b>	<b>1,921,556</b>	<b>748,559</b>

**SIGNIFICANT ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

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

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

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program											2018/19 Budget total	2017/18 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>													
Buildings - specialised	0	0	0	0	0	0	0	0	0	0	0	0	50,298
Furniture and equipment	0	0	0	0	7,500	65,504	0	0	0	32,000	0	105,004	82,349
Plant and equipment	0	0	0	0	0	0	0	0	373,399	0	169,500	542,899	722,463
	0	0	0	0	7,500	65,504	0	0	373,399	32,000	169,500	647,903	855,110
<i>Infrastructure</i>													
Infrastructure - Roads	0	0	0	0	0	0	0	0	1,221,000	0	0	1,221,000	964,958
<b>Total acquisitions</b>	0	0	0	0	7,500	65,504	0	0	1,594,399	32,000	169,500	1,868,903	1,820,068

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

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

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

	Net book value	Sale proceeds	2018/19 Budget		2017/18 Actual		2017/18 Budget	
			Profit	Loss	Profit	Loss	Profit	Loss
	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program</b>								
Transport	101,101	98,182	0	(2,919)	651	(19,048)	0	(189,000)
Economic services	0	0	0	0	0	0	0	0
Other property and services	134,080	142,727	8,648	0	8,132	0	5,000	(12,500)
	235,181	240,909	8,648	(2,919)	8,783	(19,048)	5,000	(201,500)
<b>By Class</b>								
<u>Property, Plant and Equipment</u>								
Plant and equipment	235,181	240,909	8,648	(2,919)	8,783	(19,048)	5,000	(201,500)
	235,181	240,909	8,648	(2,919)	8,783	(19,048)	5,000	(201,500)

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**5. ASSET DEPRECIATION**

**By Program**

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

**By Class**

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - Roads
Infrastructure - Footpaths
Infrastructure - Parks and ovals

<b>2018/19 Budget</b>	<b>2017/18 Actual</b>	<b>2017/18 Budget</b>
\$	\$	\$
40	0	40
17,000	16,110	12,500
1,600	1,520	1,600
10,000	9,167	4,500
67,000	64,119	62,000
49,200	44,515	19,500
209,500	191,935	152,000
1,431,000	1,347,538	1,380,000
67,000	61,831	56,500
60,500	49,931	161,500
<b>1,912,840</b>	<b>1,786,667</b>	<b>1,850,140</b>
0	0	
394,140	365,103	272,640
53,000	51,221	51,500
35,000	26,114	150,000
1,400,000	1,315,494	1,350,000
12,000	11,744	11,000
18,700	16,987	15,000
<b>1,912,840</b>	<b>1,786,663</b>	<b>1,850,140</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**DEPRECIATION**

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

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

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

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.

**DEPRECIATION (CONTINUED)**

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

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 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 piping & drainage systems	75 years

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Principal 30-Jun-18	New loans	Principal repayments		Principal outstanding		Interest repayments	
			2018/19 Budget	2017/18 Actual	2018/19 Budget	2017/18 Actual	2018/19 Budget	2017/18 Actual
			\$	\$	\$	\$	\$	\$
<b>Housing</b>								
Loan 5 - Lifestyle Village	126,338	0	61,201	57,504	65,137	126,338	7,044	10,508
<b>Transport</b>								
Loan 4 - Depot	0	0	0	24,399	0	0	0	1,357
	126,338	0	61,201	81,903	65,137	126,338	7,044	11,865
<b>Self Supporting Loans</b>								
<b>Economic services</b>								
Loan 6 - School Bus	29,277	0	9,172	8,631	20,105	29,277	1,667	2,392
	29,277	0	9,172	8,631	20,105	29,277	1,667	2,392
	155,615	0	70,373	90,534	85,242	155,615	8,711	14,257

All borrowing repayments, other than Self Supporting Loans, will be financed by general purpose revenue.

The self supporting loan(s) repayment will be fully reimbursed.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**6. INFORMATION ON BORROWINGS (CONTINUED)**

**(b) New borrowings - 2018/19**

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2019

**(c) Unspent borrowings**

The Shire had no unspent borrowing funds as at 30th June 2018 nor is it expected to have unspent borrowing funds as at 30th June 2019.

**(d) Credit Facilities**

	<b>2018/19 Budget</b>	<b>2017/18 Actual</b>	<b>2017/18 Budget</b>
	\$	\$	\$
<b>Undrawn borrowing facilities</b>			
<b>credit standby arrangements</b>			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	13,000	13,000	13,000
Credit card balance at balance date	(5,000)	(5,000)	(5,000)
<b>Total amount of credit unused</b>	<b>8,000</b>	<b>8,000</b>	<b>8,000</b>
<b>Loan facilities</b>			
Loan facilities in use at balance date	85,242	155,615	155,612

**SIGNIFICANT ACCOUNTING POLICIES**

**BORROWING COSTS**

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

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2018/19 Budget Opening Balance	2018/19 Budget Transfer to	2018/19 Budget Transfer (from)	2018/19 Budget Closing Balance	2017/18 Actual Opening Balance	2017/18 Actual Transfer to	2017/18 Actual Transfer (from)	2017/18 Actual Closing Balance	2017/18 Budget Opening Balance	2017/18 Budget Transfer to	2017/18 Budget Transfer (from)	2017/18 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Reserves cash backed - Leave Reserve	102,642	2,500	0	105,142	100,286	2,356	0	102,642	100,286	2,500	0	102,786
Reserves cash backed - Plant Replacement	77,664	252,000	0	329,664	27,015	50,649	0	77,664	27,015	50,800	0	77,815
Reserves cash backed - Building	275,460	6,500	0	281,960	269,114	6,346	0	275,460	269,114	6,500	0	275,614
Reserves cash backed - Communication/IT	27,109	800	0	27,909	26,487	622	0	27,109	26,487	800	0	27,287
Reserves cash backed - Community Development	86,970	2,000	0	88,970	84,971	1,998	0	86,970	84,971	2,000	0	86,971
Reserves cash backed - Waste Management	45,244	1,000	0	46,244	44,205	1,038	0	45,244	44,205	1,000	0	45,205
Reserves cash backed - Swimming Pool ReDevelopment	(6)	0	0	(6)	65,455	(65,461)	0	(6)	65,455	1,500	0	66,955
	615,083	264,800	0	879,883	617,534	(2,451)	0	615,083	617,534	65,100	0	682,634

7. CASH BACKED RESERVES (CONTINUED)

(b) Cash Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Reserves cash backed - Leave Reserve	Ongoing	- to be used to fund annual and long service leave requirements.
Reserves cash backed - Plant Replacement	Ongoing	- to be used for the purchase of major plant.
Reserves cash backed - Building	Ongoing	- to be used for the purchase of land and construction of major buildings and facilities.
Reserves cash backed - Communication/IT	Ongoing	- to be used for the purpose of upgrading IT equipment and rebroadcasting equipment.
Reserves cash backed - Community Development	Ongoing	- to be used for the development of land, buildings and facilities for the community.
Reserves cash backed - Waste Management	Ongoing	- to be used for ongoing waste management strategies.
Reserves cash backed - Swimming Pool ReDevelopment	Ongoing	- to be used for redevelopment of the Westonia Memorial Swimming Pool.



**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**8. FEES & CHARGES REVENUE**

	<b>2018/19 Budget</b>	<b>2017/18 Actual</b>
	\$	\$
Governance	150	0
Law, order, public safety	900	914
Education and welfare	0	1,227
Housing	169,200	151,788
Community amenities	10,300	9,396
Recreation and culture	1,800	1,853
Transport	0	146
Economic services	44,500	57,909
Other property and services	34,000	93,365
	<b>260,850</b>	<b>316,597</b>

**9. GRANT REVENUE**

	<b>2018/19 Budget</b>	<b>2017/18 Actual</b>
	\$	\$
Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:		
<b>By Program:</b>		
<b>Operating grants, subsidies and contributions</b>		
General purpose funding	584,116	1,244,319
Law, order, public safety	38,500	50,431
Education and welfare	2,000	21,486
Housing	500	913
Recreation and culture	60,000	101,790
Transport	68,000	67,546
Economic services	52,000	33,101
	<b>805,116</b>	<b>1,519,585</b>
<b>Non-operating grants, subsidies and contributions</b>		
Transport	575,243	744,479
	<b>575,243</b>	<b>744,479</b>

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**10. OTHER INFORMATION**

	<b>2018/19 Budget</b>	<b>2017/18 Actual</b>	<b>2017/18 Budget</b>
<b>The net result includes as revenues</b>	\$	\$	\$
<b>(a) Interest earnings</b>			
Investments			
- Reserve funds	15,000	14,125	18,000
- Other funds	3,100	5,367	6,400
Other interest revenue (refer note 1b)	3,500	2,915	0
	21,600	22,407	24,400
<b>(b) Other revenue</b>			
Reimbursements and recoveries	32,667	32,612	36,708
Other	9,450	10,008	9,750
	42,117	42,620	46,458
<b>The net result includes as expenses</b>			
<b>(c) Auditors remuneration</b>			
Audit services	15,000	13,873	15,000
	15,000	13,873	15,000
<b>(d) Interest expenses (finance costs)</b>			
Borrowings (refer note 6(a))	8,711	14,257	14,307
	8,711	14,257	14,307
<b>(e) Elected members remuneration</b>			
Meeting fees	21,320	21,318	21,320
Mayor/President's allowance	5,553	5,553	5,553
Travelling expenses	1,500	889	1,500
Telecommunications allowance	4,000	4,045	4,000
	32,373	31,805	32,373

## **11. MAJOR LAND TRANSACTIONS**

It is not anticipated any land transactions or major land transactions will occur in 2018/19.

## **12. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

It is not anticipated any trading undertakings or major trading undertakings will occur in 2018/19.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**13. INTERESTS IN JOINT ARRANGEMENTS**

It is not anticipated the Shire will be party to any joint venture arrangements during 2018/19.

**14. 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 30-Jun-18	Estimated amounts received	Estimated amounts paid	Estimated balance 30-Jun-19
	\$	\$	(\$)	\$
Police Licensing	(4,323)	204,323	(200,000)	(0)
BCITF Training Levy - Now CTF Levy	1,319	0	0	1,319
BRB Building Levy - Now BSL Levy	633	0	0	633
Nomination Deposits	0	0	0	0
Bonds	1,820	0	0	1,820
George Rd Water Extensions	20,545	0	(20,545)	0
St John's Westonia	2,047	0	0	2,047
Westonia Sports Council	122	0	0	122
Westonia Progress Association	3,135	0	(3,135)	0
Accommodation Units	2,900	0	0	2,900
WEIRA - Booderockin Water Scheme	646	0	0	646
Warralakin Hall	1,700	0	0	1,700
Social Club	2,772	2,600	(2,600)	2,772
Walgoolan History Group	12,065	0	(12,065)	0
Community Project	1,000	0	0	1,000
Rural Youth	4,636	0	0	4,636
Westonia P & C	909	0	0	909
LGMA - Receipts	5,382	0	0	5,382
Donations J Townrow	3	0	0	3
Rates Incentive Prize	1,300	0	(1,300)	0
Rent Pre Payment	835	0	(835)	0
Westonia Historical Society	7,792	0	0	7,792
Cemetery Committee	10,509	5,000	0	15,509
	<b>77,747</b>	<b>211,923</b>	<b>(240,480)</b>	<b>49,190</b>

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**15. SIGNIFICANT ACCOUNTING POLICIES - OTHER  
INFORMATION**

**GOODS AND SERVICES TAX (GST)**

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

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

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

**CRITICAL ACCOUNTING ESTIMATES**

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

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

**ROUNDING OFF FIGURES**

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

**COMPARATIVE FIGURES**

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

**BUDGET COMPARATIVE FIGURES**

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

**REVENUE RECOGNITION**

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.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**15. BUDGET RATIOS**

	2015/16	2016/17	2017/18	2018/19
	Actual	Actual	Actual	Budget
Operating Surplus	0.00	0.00	0.00	0.00
Funds After Operations	0.00	0.00	0.00	0.00
PPE	0.00	0.00	0.00	0.00
Infrastructure	0.00	0.00	0.00	0.00
Cash Reserves	0.00	0.00	0.00	0.00
Borrowings	0.00	0.00	0.00	0.00
Debt Servicing	0.00	0.00	0.00	0.00
Average Rates (UV)	0.00	0.00	0.00	0.00
Average Rates (GRV)	0.00	0.00	0.00	0.00

The ratios are calculated as follows:

**OPERATIONS**

Operating Surplus  $\frac{\text{Adjusted underlying surplus (or deficit)}}{\text{Adjusted underlying revenue}}$

Funds After Operations  $\frac{\text{Funds remaining after operations}}{\text{General funds}}$

**ASSET RATIOS**

PPE  $\frac{\text{Closing WDV value of PPE less Opening WDV value of PPE}}{\text{Opening WDV value of PPE}}$

Infrastructure  $\frac{\text{Closing WDV Infrastructure less Opening WDV infrastructure}}{\text{Opening WDV Infrastructure}}$

**FINANCING RATIOS**

Cash Reserves  $\frac{\text{Discretionary Reserve Balance}}{\text{General Funds}}$

Borrowings  $\frac{\text{Principal outstanding}}{\text{General funds}}$

Debt Servicing  $\frac{\text{Principal and interest due}}{\text{General funds}}$

**RATES RATIOS**

Average Rates  $\frac{\text{Rate revenue per category}}{\text{Number of properties per category}}$

**RATES SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2019**

**BY NATURE OR TYPE**

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>				
	2	1,205,049	684,292	690,286
		1,205,049	684,292	690,286
<b>Revenue from operating activities (excluding rates)</b>				
Specified area rates	1(e)	0	0	0
Ex Gratia Rates		4,530	4,866	4,866
Operating grants, subsidies and contributions	9	805,116	1,519,585	726,677
Fees and charges	8	260,850	316,597	264,730
Service charges	1(f)	0	0	0
Interest earnings	10(a)	21,600	22,407	24,400
Other revenue	10(b)	42,117	42,620	45,958
Profit on asset disposals	4(b)	8,648	8,783	5,000
		1,142,861	1,914,858	1,071,631
<b>Expenditure from operating activities</b>				
Employee costs		(922,994)	(785,891)	(910,675)
Materials and contracts		(438,023)	(375,323)	(455,206)
Utility charges		(156,460)	(182,189)	(142,300)
Depreciation on non-current assets	5	(1,912,840)	(1,786,663)	(1,850,140)
Interest expenses	10(d)	(8,711)	(14,257)	(14,307)
Insurance expenses		(107,000)	(97,043)	(105,000)
Other expenditure		(49,873)	(45,903)	(49,873)
Loss on asset disposals	4(b)	(2,919)	(19,048)	(201,500)
Loss on revaluation of non current assets		0	0	0
Reversal of prior year loss on revaluation of assets		0	0	0
		(3,598,820)	(3,306,317)	(3,729,001)
<b>Operating activities excluded from budget</b>				
(Profit) on asset disposals	4(b)	(8,648)	(8,783)	(5,000)
Loss on disposal of assets	4(b)	2,919	19,048	201,500
Loss on revaluation of non current assets		0	0	0
Reversal of prior year loss on revaluation of assets		0	0	0
Depreciation on assets	5	1,912,840	1,786,663	1,850,140
Movement in employee benefit provisions (non-current)		0	0	0
<b>Amount attributable to operating activities</b>		656,201	1,089,761	79,556
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	9	575,243	744,479	871,979
Purchase land held for resale	4(a)	0	0	0
Purchase property, plant and equipment	4(a)	(647,903)	(855,110)	(615,903)
Purchase and construction of infrastructure	4(a)	(1,221,000)	(964,958)	(1,395,052)
Proceeds from disposal of assets	4(b)	240,909	240,909	322,000
<b>Amount attributable to investing activities</b>		(1,052,751)	(834,680)	(816,976)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(70,373)	(90,534)	(90,535)
Proceeds from new borrowings	6	0	140,747	0
Proceeds from self supporting loans	6(a)	0	4,250	0
Transfers to cash backed reserves (restricted assets)	7(a)	(264,800)	2,451	(65,100)
Transfers from cash backed reserves (restricted assets)	7(a)	0	0	0
<b>Amount attributable to financing activities</b>		(335,173)	56,914	(155,635)
<b>Budgeted deficiency before general rates</b>		(731,723)	311,996	(893,055)
<b>Estimated amount to be raised from general rates</b>	1	936,760	893,054	893,054
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2	205,037	1,205,050	(1)

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

**SHIRE OF WESTONIA  
FOR THE PERIOD ENDING 30 JUNE 2019  
ANNUAL BUDGET**

<b>17/18 BUDGET REVENUE</b>	<b>17/18 BUDGET EXPENSES</b>	<b>PARTICULARS OPERATING</b>	<b>BUDGET REVENUE</b>	<b>BUDGET EXPENSES</b>
(1,483,747.00)	40,736.00	General Purpose Revenue	(1,548,956.00)	42,000.00
(2,150.00)	311,393.00	Governance	(1,150.00)	309,558.00
(43,400.00)	57,728.00	Law, Order & Public Safety	(42,400.00)	62,610.00
(2,000.00)	33,508.00	Health	(2,000.00)	33,890.00
(500.00)	35,939.00	Education & Welfare	(2,000.00)	43,321.00
(171,180.00)	158,306.00	Housing	(172,200.00)	172,608.00
(9,900.00)	95,493.00	Community Amenities	(10,300.00)	128,266.00
(61,800.00)	676,749.00	Recreation & Culture	(61,800.00)	743,148.00
(68,000.00)	1,795,730.00	Transport	(68,000.00)	1,846,873.00
(73,508.00)	326,319.00	Economic Services	(70,167.00)	332,217.00
(63,000.00)	5,100.00	Other Property & Services	(59,000.00)	17,100.00
(500.00)	-	Administration	(1,000.00)	
<b>(1,979,185.00)</b>	<b>3,537,001.00</b>	<b>Total Operating</b>	<b>(2,038,973.00)</b>	<b>3,731,591.00</b>
		<b>CAPITAL</b>		
-	-	Governance	-	-
-	-	Law, Order & Public Safety	-	-
-	12,500.00	Education & Welfare	-	7,000.00
-	-	Health	-	-
-	65,504.00	Housing	-	70,201.00
-	-	Community Amenities	-	-
-	-	Recreation & Culture	-	10,000.00
(1,011,979.00)	1,544,399.00	Transport	(679,243.00)	1,172,650.00
(8,632.00)	8,632.00	Economic Services	(29,672.00)	47,172.17
		Other Property & Services	-	-
(162,000.00)	169,500.00	Administration	(162,000.00)	148,000.00
<b>(1,182,611.00)</b>	<b>1,800,535.00</b>	<b>Total Capital</b>	<b>(870,915.00)</b>	<b>1,455,023.17</b>
<b>(3,161,796.00)</b>	<b>5,337,536.00</b>		<b>(2,909,888.00)</b>	<b>5,186,614.17</b>
(83,848.00)		Opening Balance 1 July 2018		(660,000.00)
	(2,998,140.00)	Restricted cash to be used		(1,909,840.00)
		Less Asset Depreciation		
		Less Plant Depreciation		
		Budget Deficit 2018/19	-	-
(286,400.00)		Transfer to/(from) reserves		250,000.00
<b>(3,532,044.00)</b>	<b>2,339,396.00</b>	<b>TOTAL INCOME &amp; EXPENDITURE</b>	<b>(2,909,888.00)</b>	<b>2,866,774.17</b>

(1,192,648.00) Budget (Surplus)/Deficit 2018/19

(43,113.83)



SHIRE OF WESTONIA Schedule 3 - GENERAL PURPOSE FUNDING ANNUAL BUDGET 2018/2019				
GL #	DESCRIPTION	ANNUAL BUDGET 2018/2019	ACTUAL 2017/2018	ADOPTED BUDGET 2017/2018
	<b>RATE REVENUE</b>			
	<b>Operating Expenditure</b>			
03100	ABC Costs- Rate Revenue	25,000	25,441	25,236
03101	Rate Notice Stationery expense	500	313	1,000
03102	Rates Recovery - Legal Expenses	3,000	1,758	3,000
03103	Valuation Expenses and Title Searches Expense	5,000	7,789	5,500
03107	Rates Written-off	0	26	500
03107	Rates Written-off	500	355	500
	<b>Sub Total</b>	<b>34,000</b>	<b>35,683</b>	<b>35,736</b>
	<b>RATE REVENUE</b>			
	<b>Operating Income</b>			
03104	General Rates Levied	(936,760)	(892,751)	(893,000)
03105	Ex-Gratia Rates Received	(4,530)	(4,314)	(4,920)
03106	Penalty Interest Raised on Rates	(3,500)	(2,915)	(3,500)
03108	Back Rates Levied	0	0	0
03109	Instalment Interest Received	(2,000)	(3,505)	(2,000)
03110	Rates Administration Fee Received	(1,200)	(1,320)	(1,000)
03112	Other Revenue	(500)	(133)	(500)
	<b>Sub Total</b>	<b>(948,490)</b>	<b>(904,937)</b>	<b>(904,920)</b>

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.
<b>New Budget Initiatives and Highlights</b>	<ul style="list-style-type: none"> <li>➤ The GRV rate in the dollar increase in (5%) to 6.8641 and Mining Differential rate of 19.5194</li> <li>➤ The UV rate in the dollar will reduce to 1.4677 due to increase i</li> <li>➤ Minimum rates for both GRV and UV assessments remain at \$355 and Differential for Mining at \$200</li> <li>➤ 03101 Postage of Rate/Installment Notices 1,000.00</li> <li>➤ 03103 Annual UV Valuation &amp; GRV Revaluation <ul style="list-style-type: none"> <li>Title Searches 500.00</li> <li>03102 Legal Expcne on Outstanding Rates 3,000.00</li> <li>03107 Mining Tenements (Dead) 500.00</li> <li>03106 11% Intrest on Oustanding Rates 2,500.00</li> <li>03110 Administration charge remains at \$10 per assessment 1,000.00</li> <li>03109 5% per Annum on Instalment Noctices 1,750.00</li> </ul> </li> </ul>
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 2018/2019				
GL #	DESCRIPTION	ANNUAL BUDGET 2018/2019	ACTUAL 2017/2018	ADOPTED BUDGET 2017/2018
<b>OTHER GENERAL PURPOSE FUNDING</b>				
<b>Operating Expenditure</b>				
03210	Bank Fees Expense	8,000	9,214	5,000
	<b>Sub Total</b>	<b>8,000</b>	<b>9,214</b>	<b>5,000</b>
<b>OTHER GENERAL PURPOSE FUNDING</b>				
<b>Operating Income</b>				
03201	Grants Commission Grant Rec. - Gen Roads 50% claim	(355,644)	(743,738)	(346,853)
03202	Grants Commission Grant Received - Roads 50% claim	(228,472)	(500,581)	(212,824)
03204	Interest Received - Muni	(1,000)	(1,863)	(800)
03204	Interest Received - Reserves	(15,000)	(14,125)	(18,000)
03204	Interest Received - Trust	(100)	0	(100)
03205	Other General Purpose funding received	(250)	0	(250)
	<b>Sub Total</b>	<b>(600,466)</b>	<b>(1,260,306)</b>	<b>(578,827)</b>
<b>TOTAL INCOME TO OPERATING STATEMENT</b>		<b>(1,548,956)</b>	<b>(2,165,243)</b>	<b>(1,483,747)</b>
<b>TOTAL EXPENDITURE TO OPERATING STATEMENT</b>		<b>42,000</b>	<b>44,897</b>	<b>40,736</b>

Note 18 (b) - Account Detail (by Reporting Program)	
Operating Program	GENERAL PURPOSE FUNDING
Operating Sub-Program	Other General Purpose Funding
IE	Description/Objectives
CODE	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.
521	New Budget Initiatives and Highlights
	<ul style="list-style-type: none"> <li>➤ 03201 Grants Commission - General Purpose <ul style="list-style-type: none"> <li>Federal Assistance Grant - General 375,246.00</li> <li>Distributed at Councils Discretion <u>346,853.00</u></li> <li>722,099.00</li> </ul> </li> <li>➤ 03202 Grants Commission - Road <ul style="list-style-type: none"> <li>Federal Assistance Grant - Roads 268,576.00</li> <li><u>212,824.00</u></li> <li>481,400.00</li> </ul> </li> <li>➤ 03202 Investments Interest <ul style="list-style-type: none"> <li>Municipal Interest 1,000.00</li> <li>Reserve Interest 15,000.00</li> <li>Trust Interest <u>100.00</u></li> <li>16,100.00</li> </ul> </li> <li>➤ 03210 Bank Charges <ul style="list-style-type: none"> <li>Municipal Bank Fees (EFTPOS, Autopays, Credit Card) 7,000.00</li> <li>Loan Govt Guarentee Fee <u>1,000.00</u></li> <li>8,000.00</li> </ul> </li> </ul>
	\$643822 Rec in 16/17
111	Local Laws
111	Statutory Requirements
160	Service Levels
161	
162	
170	Fees & Chages
	None
	None
	The investment of surplus funds is determined by a previously adopted Council policy.
	None
	None
	None
	None
	None
	None

**SHIRE OF WESTONIA**  
**Schedule 4 - GOVERNANCE**  
**ANNUAL BUDGET 2018/2019**

GL #	DESCRIPTION	ANNUAL BUDGET 2018/2019	ACTUAL 2017/2018	BUDGET 2017/2018	IE CODE
	<b>Members of Council</b>				
	<b>Operating Expenditure</b>				
04100	Members Travelling Expenses paid	1,500	889	1,500	581
04101	Members Conference Expenses	9,000	3,222	9,000	581
04101	Members Conference Expenses	0	8,268	9,000	520
04102	Council Election Expenses	500	1,093	500	520
04103	President's Allowance paid	5,553	5,553	5,553	581
04104	Members Refreshments & Receptions Expense	16,000	15,564	16,000	520
04105	Members - Insurance	6,500	8,780	6,500	570
04106	<b>Members - Subscriptions</b>				
04106	<i>SCRM</i> Subs - Reginal Risk Management	7,500	7,500	7,500	524
04106	<i>SGEZ</i> Subs-Great Eastern Zone	4,500	4,500	4,500	524
04106	<i>SLGMA</i> Subs-LGMA Corporate	500	500	500	524
04106	<i>SWALGA</i> Subs-WALGA	16,000	16,000	15,000	524
04106	<i>SWEROC</i> Subs-WEROC, CEACA, WHEATBELT COMMUNITIES	36,345	28,101	28,000	524
04107	Members - Donation & Gifts	3,000	1,248	3,000	520
04108	Members Telephone Subsidy Paid	4,000	4,045	4,000	541
04109	Members Sitting Fees Paid	21,320	21,318	21,320	581
04110	Consultant Fees Expense	30,000	7,410	30,000	522
04111	Training Expenses of Members	1,000	0	1,000	520
04112	<b>Maintenance - Council Chambers</b>				
04112	<i>BCCH</i> Maintenance - Council Chambers Other	600	284	600	500
04112	<i>BCCH</i> Maintenance - Council Chambers Other	400	375	400	900
04112	<i>BCCH</i> Maintenance - Council Chambers Cleaning	1,000	79	1,000	520
04112	<i>BCCH</i> Maintenance - Council Chambers Utilities	800	344	800	540
04113	ABC Costs- Relating to Members	125,000	127,189	126,180	903
04114	Audit Fees expense	15,000	13,873	15,000	523
04118	Advertising	2,000	416	3,000	520
04120	Public Relations/ Promotions	1,500	255	1,500	520
04199	Depreciation - Members of Council	40	0	40	550
	<b>TOTAL EXPENDITURE TO OPERATING STATEMENT</b>	<b>309,558</b>	<b>276,805</b>	<b>311,393</b>	
	<b>Members of Council</b>				
04115	Other Income Relating to Members	0	0	0	156
04121	Contributions, Reimbursements	(1,000)	(2,013)	(2,000)	114
04122	Photocopying	(100)	0	(100)	156
04123	Drought Assistance Funding - Income	0	0	0	112
04124	Sale of Electoral Rolls	(50)	0	(50)	156
	<b>TOTAL INCOME TO OPERATING STATEMENT</b>	<b>(1,150)</b>	<b>(2,013)</b>	<b>(2,150)</b>	

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

Operating Program	GOVERNANCE
Operating Sub-Program	Members of Council
Description/Objectives	The maintenance of a representative body of community members elected to fill the role of Councillors and President as required by the Chief Executive Officer is responsible to ensure that the policies & decisions of the Elected Members are implemented in an efficient and effective manner.
Management	
<b>New Budget Initiatives and Highlights</b>	<ul style="list-style-type: none"> <li>➤ <b>04114 Audit Fees</b></li> <li style="padding-left: 20px;">Audit Fees (Other) 3,000.00</li> <li style="padding-left: 20px;">2018/2019 Audit Fees (Interim /Final) <u>12,000.00</u></li> <li style="padding-left: 20px;"><b>15,000.00</b></li> <li>➤ <b>04103 18/19 Presidents Allowance per SAT</b> 5,553.00</li> <li>➤ <b>04109 17/18 Councillors Fee @ \$5553</b> 21,320.00</li> <li>➤ <b>04100 Councillors @</b> 1,500.00</li> <li>➤ <b>04108 Ipad Recharge</b> 1,200.00</li> <li>➤ <b>04101 LG Week Registration &amp; Other</b> 4,500.00</li> <li style="padding-left: 20px;">LG Week Expenses (Accom &amp; Meals) <u>4,500.00</u></li> <li style="padding-left: 20px;"><b>33,020.00</b></li> <li>➤ <b>04118 Members Advertising</b> 2,000.00</li> <li>➤ <b>04110 Constlancy</b></li> <li style="padding-left: 20px;">Asset Valuation 5,000.00</li> <li style="padding-left: 20px;">Local Laws 8,000.00</li> <li style="padding-left: 20px;">Planning Consultancy 13,000.00</li> <li style="padding-left: 20px;">Other <u>4,000.00</u></li> <li style="padding-left: 20px;"><b>30,000.00</b></li> <li>➤ <b>04102 Elections Expenses</b> 500.00</li> <li>➤ <b>04104 Refreshments &amp; Receptions</b></li> <li style="padding-left: 20px;">Council Meetings 8,000.00</li> <li style="padding-left: 20px;">Council Functions - Christmas <u>8,000.00</u></li> <li style="padding-left: 20px;"><b>16,000.00</b></li> <li>➤ <b>04107 Donations &amp; Contributions</b></li> <li style="padding-left: 20px;">Merredin Senior High - Chaplaincy 550.00</li> <li style="padding-left: 20px;">Eastern District Display Committee 350.00</li> <li style="padding-left: 20px;">Other <u>2,100.00</u></li> <li style="padding-left: 20px;"><b>3,000.00</b></li> <li>➤ <b>04120 Public Relation Promotions</b> 1,500.00</li> </ul>

SHIRE OF WESTONIA Schedule 4 - GOVERNANCE ANNUAL BUDGET 2018/2019				
GL #	DESCRIPTION	ANNUAL BUDGET 2018/2019	ACTUAL 2017/2018	BUDGET 2017/2018
04119	Members of Council 100 Yr Monument	0	0	0
	<b>Sub Total</b>	0	0	0
	<b>TOTAL CAPITAL EXPENDITURE TO STATEMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>

IE  
CODE  
700

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

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

Fees & 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 2018/2019**

GL #	DESCRIPTION	ANNUAL BUDGET 2018/2019	ACTUAL 2017/2018	BUDGET 2017/2018
	<b>OPERATING EXPENDITURE</b>			
	<b>Fire Prevention</b>			
05100	ABC Costs- Fire Prevention	13,000	13,507	12,618
05101	Bush Fire Control Maintenance Plant & Equipment	8,000	19,739	8,100
05101	Bush Fire Control Maintenance Plant & Equipment	0	795	0
05101	Bush Fire Control Maintenance Plant & Equipment	0	495	0
05101	Bush Fire Control Maintenance Plant & Equipment	700	917	600
05102	Bush Fire Control Maintenance Land & Building	1,500	2,914	1,500
05102	Bush Fire Control Maintenance Land & Building	0	1,629	0
05102	Bush Fire Control Maintenance Land & Building	0	2,150	0
05103	Bush Fire Control	0	1,320	0
05103	Bush Fire Control	0	1,742	0
05103	Bush Fire Control	0	1,033	0
05104	Bush Fire Control Insurance	9,000	10,204	9,000
05112	Bush Fire Clothing and Accessories	2,000	297	2,000
05113	Utilities & Taxes	410	2,789	410
05113	Utilities & Taxes	0	870	0
05114	Other Goods & Services	3,500	389	3,500
05199	Depreciation - Fire Prevention	7,000	6,510	2,500
05199	Depreciation - Fire Prevention	10,000	9,600	10,000
	<b>Sub Total</b>	<b>55,110</b>	<b>76,899</b>	<b>50,228</b>
	<b>OPERATING REVENUE</b>			
	<b>Fire Prevention</b>			
05105	Income Relating to Fire Prevention	0	0	0
05106	Bush Fire Reimbursements	0	(14,051)	0
05107	FESA Operating Grant	(24,000)	(23,625)	(25,000)
05108	Evolution MOU Emergency Services	(13,500)	(13,636)	(13,500)
05111	FESA ESL Admin Fee	(4,000)	(4,000)	(4,000)
	<b>Sub Total</b>	<b>(41,500)</b>	<b>(55,313)</b>	<b>(42,500)</b>
	<b>OPERATING EXPENDITURE</b>			
	<b>Animal Control</b>			
05200	Expenses Relating to Animal Control	0	0	0
05201	Animal Control - Ranger Expense	7,500	5,011	7,500
	<b>Sub Total</b>	<b>7,500</b>	<b>5,011</b>	<b>7,500</b>
	<b>OPERATING REVENUE</b>			
	<b>Animal Control</b>			
05202	Fines and Penalties - Animal Control	(100)	0	(100)
05203	Dog Registration Fees	(750)	(914)	(750)
	<b>Sub Total</b>	<b>(850)</b>	<b>(914)</b>	<b>(850)</b>

IE CODE		Note 18 (b) - Account Detail (by Reporting Program)		
	Operating Program	<b>LAW ORDER &amp; PUBLIC SAFETY</b>		
	Operating Sub-Program	<b>Fire Control</b>		
	Description/Objectives	The provision bush fire control services to residents and visitors within the shire boundaries. Chief Executive Officer		
	Management	Chief Executive Officer		
	New Budget Initiatives and Highlights	>	05104	Insurance
				Bushfire Insurance - Brigades 4,800.00
				Bushfire Insurance - Vehicles 4,200.00
				<u>9,000.00</u>
		25,110	>	05101 General Expence -As per ESL Application 16,610.00
			>	05107 Fire Prevention Grants
				05108 Fire and Emergency Services 24,000.00
				05111 Evolution MOU 13,500.00
				Admin Fee 4,000.00
				<u>41,500.00</u>
		>	05106	Reimbursements 500.00
	Local Laws	None.		
	Statutory Requirements	The Council is required to comply with the requirement of the Bush Fires Act, which is enacted by the State Government. This Statue conveys various obligation and duties upon the Shire.		
	Service Levels	N/A		
	Fees & Chages	None.		
	Capital Investment	None.		
	Financing	None.		

**SHIRE OF WESTONIA**  
**Schedule 5 - LAW, ORDER & PUBLIC SAFETY**  
**ANNUAL BUDGET 2018/2019**

GL #	DESCRIPTION	ANNUAL BUDGET 2018/2019	ACTUAL 2017/2018	BUDGET 2017/2018
05301	<b>OPERATING REVENUE</b>			
	<b>Other Law Order and Public Safety</b>			
	Income Relating to Other Law	(50)	0	(50)
	<b>Sub Total</b>	<b>(50)</b>	<b>0</b>	<b>(50)</b>
	<b>TOTAL EXPENDITURE TO OPERATING STATEMENT</b>	<b>62,610</b>	<b>81,910</b>	<b>57,728</b>
	<b>TOTAL INCOME TO OPERATING STATEMENT</b>	<b>(42,400)</b>	<b>(56,226)</b>	<b>(43,400)</b>
05109 05110	<b>CAPITAL EXPENDITURE</b>			
	<b>Fire Prevention</b>			
	Purchase Land and Buildings - Fire Prevention	0	0	0
	Purchase Plant Fire Prevention	0	0	0
<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	
05302	<b>CAPITAL EXPENDITURE</b>			
	<b>Other Law, order and Public Safety</b>			
	Purchase Plant - Law & Order	0	0	0
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL CAPITAL EXPENDITURE TO STATEMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

Operating Program	Operating Sub-Program	Description/Objectives
		<b>LAW ORDER &amp; PUBLIC SAFETY</b>
		<b>Animal Control</b>
		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	Management	
	<b>New Budget Initiatives and Highlights</b>	
	➤ 05201	Animal Control Officer Contract 7,500.00
	➤ 05203	2018/2019 Dog Registrations 500.00
	➤ 05202	Impounding of Dog - Release Fee 100.00
		Local Laws
		Statutory Requirements
		None.
700	Service Levels	The Council is obligated to administer the Dog Act and Emergency management Plan throughout the district. Both are State Legislation.
700	Fees & Chages	Central Wheatbelt Ranger Services provides service via contract arrangement.
		License Charges:
		Unsterilised 1 Year \$ 30.00
		Unsterilised 3 Years \$ 75.00
		Sterilised 1 Year \$ 10.00
		Sterilised 3 Years \$ 18.00
700		Pensioners 50% of the abovementiond charges.
	Capital Investment	None.
	Financing	None.

**SHIRE OF WESTONIA**  
**Schedule 7 - HEALTH**  
**ANNUAL BUDGET 2018/2019**

GL #	DESCRIPTION	ANNUAL BUDGET 2018/2019	ACTUAL 2017/2018	BUDGET 2017/2018
<b>OPERATING EXPENDITURE</b>				
<b>Health Administration and Inspection</b>				
07400	ABC Costs- Preventative Services - Administration & Inspection	13,000	12,719	12,618
07404	Analytical Expenses	350	354	350
07406	Contract - EHO Expense	8,000	7,680	8,000
	<b>Sub Total</b>	<b>21,350</b>	<b>20,752</b>	<b>20,968</b>
<b>OPERATING REVENUE</b>				
07401	Income Relating to Preventative Services - Administration & Inspection	0	0	0
07407	Rembursement - RFDS	(2,000)	(2,000)	(2,000)
	<b>Sub Total</b>	<b>(2,000)</b>	<b>(2,000)</b>	<b>(2,000)</b>
<b>OPERATING EXPENDITURE</b>				
<b>Preventative Services - Pest Control</b>				
07500	Mosquito Control Preventative Services - Pest Control	1,000	170	1,000
07500	Mosquito Control Preventative Services - Pest Control	3,500	3,016	3,500
07500	Mosquito Control Preventative Services - Pest Control	1,320	224	1,320
07500	Mosquito Control Preventative Services - Pest Control	500	113	500
	<b>Sub Total</b>	<b>6,320</b>	<b>3,522</b>	<b>6,320</b>
<b>OPERATING EXPENDITURE</b>				
<b>Other Health</b>				
07600	Ambulance Services - Other	1,300	209	1,300
07601	<b>BMR</b> Medical Rooms & Dr Expense - Other	1,500	1,072	1,500
07601	<b>BMR</b> Medical Rooms & Dr Expense - Other	500	1,673	500
07601	<b>BMR</b> Medical Rooms & Dr Expense - Other	1,320	1,414	1,320
07700	Expenses Relating to Other Health	0	0	0
07799	Depreciation - Health	1,600	1,520	1,600
	<b>Sub Total</b>	<b>6,220</b>	<b>5,887</b>	<b>6,220</b>
<b>OPERATING REVENUE</b>				
<b>Other Health</b>				
07602	Income Relating to Preventative Services - Other	0	0	0
07701	Income Relating to Other Health	0	0	0
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURE TO OPERATING STATEMENT</b>		<b>33,890</b>	<b>30,162</b>	<b>33,508</b>
<b>TOTAL INCOME TO OPERATING STATEMENT</b>		<b>(2,000)</b>	<b>(2,000)</b>	<b>(2,000)</b>

IE CODE	Operating Program Operating Sub-Program	Description/Objectives	HEALTH All Health																											
903			• The provision of a Regional Health Service, compliance with the Health Acts to ensure a high standard of environmental health is maintained in the district.																											
520			• Provision of a Medical Centre for visiting RFDS Doctor and maintenance of an Ambulance Service to the community.																											
521			• Mosquito Control program for the Westonia Townsite																											
	Management		Environmental Health Services are contracted from the Merredin Shire Council on a monthly basis..																											
	New Budget Initiatives and Highlights		<table border="0"> <tr> <td>➤</td> <td>07406 Contract EHO - Allan Ramsay</td> <td align="right">8,000.00</td> </tr> <tr> <td></td> <td>07404 Analytical Expenses</td> <td align="right">350.00</td> </tr> <tr> <td></td> <td>07600 Ambulance Services</td> <td align="right">1,300.00</td> </tr> <tr> <td></td> <td>07601 Medical Room &amp; Dr Expenses</td> <td align="right">3,320.00</td> </tr> <tr> <td></td> <td>07407 Reimbursement Rural Health West/RFDS</td> <td align="right">2,000.00</td> </tr> <tr> <td></td> <td>07500 Mosquito Control</td> <td></td> </tr> <tr> <td></td> <td>    Purchase new Fogger</td> <td align="right">2,500.00</td> </tr> <tr> <td></td> <td>    Mosquito Control Expenses</td> <td align="right">4,820.00</td> </tr> <tr> <td></td> <td></td> <td align="right"><u>7,320.00</u></td> </tr> </table>	➤	07406 Contract EHO - Allan Ramsay	8,000.00		07404 Analytical Expenses	350.00		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>
➤	07406 Contract EHO - Allan Ramsay	8,000.00																												
	07404 Analytical Expenses	350.00																												
	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>																												
156																														
114																														
500																														
520	fogger																													
900																														
901																														
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 2018/2019**

GL#	DESCRIPTION	ANNUAL BUDGET 2018/2019	ACTUAL 2017/2018	BUDGET 2017/2018
<b>OPERATING EXPENDITURE</b>				
<b>Pre Schools</b>				
08100	ABC Costs Relating to Pre-Schools	0	0	0
08101	Westonia Primary School	1,000	0	1,000
08101	Westonia Primary School	550	12,291	550
08101	Westonia Primary School	4,839	2,042	4,839
08101	Westonia Primary School	6,387	2,644	6,387
08101	Westonia Primary School	2,545	695	2,545
08101	Westonia Primary School	2,000	20,025	500
08102	Merredin College Chaplaincy Service	0	0	0
08199	Depreciation - Pre School	10,000	9,167	4,500
	<b>Sub total</b>	<b>27,321</b>	<b>46,864</b>	<b>20,321</b>
<b>OPERATING REVENUE</b>				
<b>Pre Schools</b>				
08103	Income Relating to Pre-Schools		(291)	0
08105	Reimbursements		(1,227)	
08105	Reimbursements		(1,173)	
08105	Reimbursements	(2,000)	(1,764)	(500)
	<b>Sub total</b>	<b>(2,000)</b>	<b>(4,455)</b>	<b>(500)</b>
<b>OPERATING EXPENDITURE</b>				
<b>Aged &amp; Disabled - Senior Citizens</b>				
08400	Expenses Relating to Aged & Disabled - Senior Citizens	0	0	0
08401	Seniors Activities	2,500	1,124	2,500
08402	Wheatbelt Agcare	500	500	500
	<b>Sub total</b>	<b>3,000</b>	<b>1,624</b>	<b>3,000</b>
<b>OPERATING REVENUE</b>				
<b>Aged &amp; Disabled - Senior Citizens</b>				
08403	Income Relating to Aged & Disabled - Senior Citizens	0	0	0
	<b>Sub total</b>	<b>0</b>	<b>0</b>	<b>0</b>

IE CODE	Operating Program	Operating Sub-Program	Description/Objectives	EDUCATION & WELFARE	Education
					<ul style="list-style-type: none"> <li>▮ The provision support for education &amp; welfare within the District for the betterment of residents.</li> <li>▮ Financial Contributions to MSHS Chaplaincy Service and Wheatbelt Agcare Service.</li> <li>▮ Host an annual Seniors Luncheon</li> </ul>
			Management		Council assists by way of donation to existing education support facilities
			<b>New Budget Initiatives and Highlights</b>	<ul style="list-style-type: none"> <li>➤ 08101 Westonia Primary SCHOOL</li> <li>School Gardens 15,871.00</li> <li>Building Mtce 500.00</li> <li><b>16,371.00</b></li> <li>➤ 08105 Reimbursements 100.00</li> <li>➤ 08401 Seniors Activities - Contributions 2,500.00</li> <li>Capital Expenditure</li> <li>➤ 08203 Old School Upgrades (Grant) 7,000.00</li> </ul>	
			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 2018/2019**

GL#	DESCRIPTION	ANNUAL BUDGET 2018/2019	ACTUAL 2017/2018	BUDGET 2017/2018	IE CODE
	<b>OPERATING EXPENDITURE</b>				
	<b>Other Welfare</b>				
08600	ABC Costs- Other Welfare	13,000	12,721	12,618	903
08603	Primary School Workshop Expences		8,442		520
	<b>Sub total</b>	<b>13,000</b>	<b>12,721</b>	<b>12,618</b>	
	<b>OPERATING REVENUE</b>				
	<b>Other Welfare</b>				
08601	Income Relating to Other Welfare	0	(19,431)	0	110
	<b>Sub total</b>	<b>0</b>	<b>(19,431)</b>	<b>0</b>	
	<b>TOTAL EXPENDITURE TO OPERATING STATEMENT</b>	<b>43,321</b>	<b>61,209</b>	<b>35,939</b>	
	<b>TOTAL INCOME TO OPERATING STATEMENT</b>	<b>(2,000)</b>	<b>(23,886)</b>	<b>(500)</b>	
	<b>CAPITAL EXPENDITURE</b>				
	<b>Pre Schools</b>				
08104	Purchase Land & Building - Ablutions	0	0	5,000	520
	<b>Sub total</b>	<b>0</b>	<b>0</b>	<b>5,000</b>	
	<b>Other Education</b>				
08203	Purchase Furniture & Equipment	7,000	4,482	7,500	700
08602	Purchase Furniture & Equipment - Other Welfare	0	0	0	700
	<b>Sub total</b>	<b>7,000</b>	<b>4,482</b>	<b>7,500</b>	
	<b>TOTAL CAPITAL EXPENDITURE TO STATEMENT</b>	<b>7,000</b>	<b>4,482</b>	<b>12,500</b>	

SHIRE OF WESTONIA Schedule 9 - HOUSING ANNUAL BUDGET 2018/2019				
GL #	DESCRIPTION	ANNUAL BUDGET 2018/2019	ACTUAL 2017/2018	BUDGET 2017/2018
	<b>OPERATING EXPENDITURE</b>			
	<b>Staff Housing</b>			
09101	<b>B20DIO</b> Maintenance 20 Diorite St -CEO	4,000	8,860	4,000
09101	<b>B20DIO</b> Maintenance 20 Diorite St -CEO	2,000	2,271	2,000
09101	<b>B20DIO</b> Maintenance 20 Diorite St -CEO	850	878	850
09101	<b>B20DIO</b> Maintenance 20 Diorite St -CEO	1,500	2,332	1,500
09101	<b>B20DIO</b> Maintenance 20 Diorite St -CEO	2,800	2,925	2,800
09101	<b>B20DIO</b> Maintenance 20 Diorite St -CEO	1,000	852	1,000
09211	<b>B301PY</b> Maintenance 301 Pyrite Street - W/Supervisor	4,000	1,127	4,000
09211	<b>B301PY</b> Maintenance 301 Pyrite Street - W/Supervisor	1,500	1,231	1,500
09211	<b>B301PY</b> Maintenance 301 Pyrite Street - W/Supervisor	2,000	1,020	2,000
09211	<b>B301PY</b> Maintenance 301 Pyrite Street - W/Supervisor	1,000	1,638	1,000
09211	<b>B301PY</b> Maintenance 301 Pyrite Street - W/Supervisor	800	0	800
09201	<b>B4QUA</b> Maintenance 4 Quartz St	9,000	2,522	2,500
09201	<b>B4QUA</b> Maintenance 4 Quartz St	500	527	500
09201	<b>B4QUA</b> Maintenance 4 Quartz St - Evolution	2,500	1,450	2,500
09201	<b>B4QUA</b> Maintenance 4 Quartz St	100	0	100
09201	<b>B4QUA</b> Maintenance 4 Quartz St	100	0	100
09104	<b>B37DIO</b> Maintenance 37 Diorite St - Plant Operator	1,000	1,155	1,000
09104	<b>B37DIO</b> Maintenance 37 Diorite St - Plant Operator	500	0	500
09104	<b>B37DIO</b> Maintenance 37 Diorite St - Plant Operator	500	527	500
09104	<b>B37DIO</b> Maintenance 37 Diorite St - Plant Operator	500	3,244	500
09105	<b>B7QUA</b> Maintenance 7 Quartz St - Plant Operator	8,000	950	1,500
09105	<b>B7QUA</b> Maintenance 7 Quartz St - Plant Operator	500	527	500
09105	<b>B7QUA</b> Maintenance 7 Quartz St - Plant Operator	0	0	0
09105	<b>B7QUA</b> Maintenance 7 Quartz St - Plant Operator	1,000	665	1,000
09105	<b>B7QUA</b> Maintenance 7 Quartz St - Plant Operator		0	
09102	<b>B11QUA</b> Maintenance 11 Quartz St -Gardner	4,000	1,407	4,000
09102	<b>B11QUA</b> Maintenance 11 Quartz St -Gardner	500	168	500
09102	<b>B11QUA</b> Maintenance 11 Quartz St -Gardner	550	527	550
09102	<b>B11QUA</b> Maintenance 11 Quartz St -Gardner	200	233	200
09102	<b>B11QUA</b> Maintenance 11 Quartz St -Gardner	1,000	1,390	1,000
09102	<b>B11QUA</b> Maintenance 11 Quartz St -Gardner	0	0	0
09102	<b>B11QUA</b> Maintenance 11 Quartz St -Gardner	0	0	0
09102	<b>B11QUA</b> Maintenance 11 Quartz St -Gardner	550	69	550
09107	Staff House Costs Allocated to Works	(25,000)	(14,663)	(25,000)
09108	Depreciation - Staff Housing	27,000	24,570	22,000
	<b>Sub Total</b>	<b>54,450</b>	<b>48,398</b>	<b>36,450</b>
09100	Staff Housing - ABC Costs	12,618	12,721	12,618
	<b>Sub Total</b>	<b>67,068</b>	<b>61,119</b>	<b>49,068</b>

IE CODE		Note 18 (b) - Account Detail (by Reporting Program)	
	Operating Program	<b>HOUSING</b>	
	Operating Sub-Program	<b>Staff Housing</b>	
	Description/Objectives Management	The provision of housing facilities to staff members. Chief Executive Officer.	
	<b>New Budget Initiatives and Highlights</b>	<ul style="list-style-type: none"> <li>➤ <b>Staff Housing - Building Maintenance as per building inspections</b></li> <li style="padding-left: 20px;">09101 20 Diorite St - CEO 12,150.00</li> <li style="padding-left: 20px;">09211 301 Pyrite St - W/Supervisor 9,000.00</li> <li style="padding-left: 20px;">09103 42 Jasper St - Grader Diver 6,500.00</li> <li style="padding-left: 20px;">09104 37 Diorite St - Plant Operator 6,500.00</li> <li style="padding-left: 20px;">09105 7 Quartz St - Gardener 5,000.00</li> <li style="padding-left: 20px;"><b>39,150.00</b></li> <li style="padding-left: 20px;">09201 4 Quartz Paint Exterior 7,000.00</li> <li style="padding-left: 20px;">09105 11 Quartz Paint Exterior 7,000.00</li> <li style="padding-left: 20px;">➤ 09108 Building Depreciation 22,000.00</li> <li style="padding-left: 20px;">➤ <b>Staff</b></li> <li style="padding-left: 40px;">20 Diorite St 0.00</li> <li style="padding-left: 40px;">301 Pyrite St 0.00</li> <li style="padding-left: 20px;">09123 42 Jasper St 2,080.00</li> <li style="padding-left: 20px;">09124 37 Diorite St - 2,080.00</li> <li style="padding-left: 20px;">09125 7 Quartz St - 0.00</li> <li style="padding-left: 20px;"><b>4,160.00</b></li> <li style="padding-left: 20px;">➤ 09129 Reimbursm 500.00</li> </ul>	
	Local Laws	None.	
	Statutory Requirements	None.	
	Service Levels	N/A	
	Fees & Chages	Employee Rental - \$40 per week (Houses)	
	Capital Investment	None.	
	Financing	None.	

**SHIRE OF WESTONIA**  
**Schedule 9 - HOUSING**  
**ANNUAL BUDGET 2018/2019**

GL #	DESCRIPTION	ANNUAL BUDGET 2018/2019	ACTUAL 2017/2018	BUDGET 2017/2018
<b>OPERATING REVENUE</b>				
<b>Staff Housing</b>				
09121	Income 20 Diorite St -CEO	0	(80)	
09230	Income 301 Pyrite Street - W/Supervisor	0	(80)	0
09124	Income 37 Diorite St - Plant Operator	(2,080)	(2,080)	(2,080)
09125	Income 7 Quartz St - Plant Operator	(1,040)	(1,440)	(2,080)
09220	Income 4 Quartz St	0	(191)	
09220	Income 4 Quartz St	(2,080)	(880)	(7,800)
09122	Income 11 Quartz St - Gardner	(3,000)	(880)	(3,000)
09129	Reimbursements		0	
	<b>Sub Total</b>	<b>(8,200)</b>	<b>(5,631)</b>	<b>(14,960)</b>
<b>Other Housing</b>				
09103	<b>B42JAS</b> Maintenance 42 Jasper St - Rental Warren	4,000	2,140	4,000
09103	<b>B42JAS</b> Maintenance 42 Jasper St - Rental Warren	500	527	500
09103	<b>B42JAS</b> Maintenance 42 Jasper St - Rental Warren	1,500	0	1,500
09103	<b>B42JAS</b> Maintenance 42 Jasper St - Rental Warren	0	725	0
09103	<b>B42JAS</b> Maintenance 42 Jasper St - Rental Warren	0	69	0
09202	<b>B55WO</b> Maintenance 55 Wolfram St - Evolution	2,500	154	2,500
09202	<b>B55WO</b> Maintenance 55 Wolfram St - Evolution	500	527	500
09202	<b>B55WO</b> Maintenance 55 Wolfram St - Evolution		69	
09202	<b>B55WO</b> Maintenance 55 Wolfram St - Evolution	1,500	817	1,500
<b>OPERATING EXPENDITURE</b>				
<b>Maintenance - Lifestyle</b>				
09203	<b>BLS1</b> Maintenance H6 501 Quartz Street	1,500	276	1,500
09203	<b>BLS1</b> Maintenance H6 501 Quartz Street	500	626	500
09203	<b>BLS1</b> Maintenance H6 501 Quartz Street	500	527	500
09203	<b>BLS1</b> Maintenance H6 501 Quartz Street	50	0	50
09203	<b>BLS1</b> Maintenance H6 501 Quartz Street	50	0	50
09203	<b>BLS2</b> Maintenance H8 501 Quartz Street	1,500	201	1,500
09203	<b>BLS2</b> Maintenance H8 501 Quartz Street	500	453	500
09203	<b>BLS2</b> Maintenance H8 501 Quartz Street	500	527	500
09203	<b>BLS2</b> Maintenance H8 501 Quartz Street	50	0	50
09203	<b>BLS2</b> Maintenance H8 501 Quartz Street	50	0	50
09203	<b>BLS3</b> Maintenance H10 501 Quartz Street	1,500	201	1,500
09203	<b>BLS3</b> Maintenance H10 501 Quartz Street	500	453	500
09203	<b>BLS3</b> Maintenance H10 501 Quartz Street	500	527	500
09203	<b>BLS3</b> Maintenance H10 501 Quartz Street	50	0	50
09203	<b>BLS3</b> Maintenance H10 501 Quartz Street	50	0	50
09203	<b>BLS4</b> Maintenance H12 501 Quartz Street	1,500	376	1,500
09203	<b>BLS4</b> Maintenance H12 501 Quartz Street	500	453	500
09203	<b>BLS4</b> Maintenance H12 501 Quartz Street	500	527	500
09203	<b>BLS4</b> Maintenance H12 501 Quartz Street	50	0	50
09203	<b>BLS4</b> Maintenance H12 501 Quartz Street	50	0	50

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

150	Operating Program	<b>HOUSING</b>	
150	Operating Sub-Program	<b>Other Housing</b>	
150	Description/Objectives	The provision housing to non-staff.	
150	Management	Chief Executive Officer.	
113			
150	<b>New Budget Initiatives and Highlights</b>	<b>Other Housing - Building Maintenance</b>	
150		➤	
		➤	09202 55 Wolfram St - Evolution 4,000.00
		➤	09203 Lifestyle Village (\$3250 each) 16,250.00
		➤	09203 Loan Interest - Lifestyle (\$3500) 17,500.00
		➤	09208 17 Pyrite St - JV Units (\$2250) 6,750.00
		➤	09211 11 Quartz Street - Rental (\$4050) 4,050.00
		➤	09232 Solar Panel System (4 Quartz, 11 Quartz @ \$4500 ea) 9,000.00
			<b>57,550.00</b>
		➤	16106 Interest on Loan 5 10,472.00
		➤	09236 Other Housing Building Depreciation 40,000.00
		➤	09221 55 Wolfram St - Evolution 19,500.00
		➤	09222 5 x Lifestyle Village (\$16,800 each) 84,000.00
		➤	09227 3x 17 Pyrite St - JV Units (\$4,420) 13,260.00
		➤	09206 11 Quartz Street - Rental (\$13,000) 13,000.00
		➤	09238 4x Aged Units (\$4,420) 17,680.00
			<b>147,440.00</b>
		➤	09231 Mine Shed - Lease 17,200.00
	Local Laws	None.	
	Statutory Requirements	None.	
	Service Levels	N/A	
	Fees & Chages	Mine house \$250/week	
	Capital Investment	None.	
	Financing	Principal Repayments Loan No 3 Mine House	

**SHIRE OF WESTONIA**  
**Schedule 9 - HOUSING**  
**ANNUAL BUDGET 2018/2019**

GL #	DESCRIPTION	ANNUAL	ACTUAL	BUDGET	IE CODE
		BUDGET 2018/2019	2017/2018	2017/2018	
09203	<i>BLS5</i> Maintenance H14 501 Quartz Street	1,500	201	1,500	520
09203	<i>BLS5</i> Maintenance H14 501 Quartz Street	500	453	500	542
09203	<i>BLS5</i> Maintenance H14 501 Quartz Street	500	527	500	570
09203	<i>BLS5</i> Maintenance H14 501 Quartz Street	50	0	50	900
09203	<i>BLS5</i> Maintenance H14 501 Quartz Street	50	0	50	901
09206	<b>Maintenance Quartz Street Age Units</b>				
09206	<i>MQAU1</i> Quartz Street Age Unit No.6	1,000	1,447	1,000	520
09206	<i>MQAU1</i> Quartz Street Age Unit No.6	0	0	0	521
09206	<i>MQAU1</i> Quartz Street Age Unit No.6	50	0	50	540
09206	<i>MQAU1</i> Quartz Street Age Unit No.6	500	250	500	542
09206	<i>MQAU1</i> Quartz Street Age Unit No.6	500	527	500	570
09206	<i>MQAU2</i> Quartz Street Age Unit No.7	250	0	250	500
09206	<i>MQAU2</i> Quartz Street Age Unit No.7	1,000	1,280	1,000	520
09206	<i>MQAU2</i> Quartz Street Age Unit No.7	50	0	50	540
09206	<i>MQAU2</i> Quartz Street Age Unit No.7	0	0	0	521
09206	<i>MQAU2</i> Quartz Street Age Unit No.7	500	250	500	542
09206	<i>MQAU2</i> Quartz Street Age Unit No.7	500	527	500	570
09206	<i>MQUA3</i> Quartz Street Age Unit No.8	250	0	250	500
09206	<i>MQUA3</i> Quartz Street Age Unit No.8	1,000	1,072	1,000	520
09206	<i>MQUA3</i> Quartz Street Age Unit No.8	0	0	0	521
09206	<i>MQUA3</i> Quartz Street Age Unit No.8	50	0	50	540
09206	<i>MQUA3</i> Quartz Street Age Unit No.8	0	0	0	541
09206	<i>MQUA3</i> Quartz Street Age Unit No.8	500	250	500	542
09206	<i>MQUA3</i> Quartz Street Age Unit No.8	500	527	500	570
09206	<i>MQUA4</i> Quartz Street Age Unit No.9	250	0	250	500
09206	<i>MQUA4</i> Quartz Street Age Unit No.9	1,000	1,221	1,000	520
09206	<i>MQUA4</i> Quartz Street Age Unit No.9	0	0	0	521
09206	<i>MQUA4</i> Quartz Street Age Unit No.9	50	0	50	540
09206	<i>MQUA4</i> Quartz Street Age Unit No.9	0	0	0	541
09206	<i>MQUA4</i> Quartz Street Age Unit No.9	500	250	500	542
09206	<i>MQUA4</i> Quartz Street Age Unit No.9	500	527	500	570
09206	<i>MQUA4</i> Quartz Street Age Unit No.9	0	0	0	900
09206	<i>MQUA4</i> Quartz Street Age Unit No.9	0	0	0	901
09208	<b>Maintenance - 17 Pyrite Street JV Units</b>				
09208	<i>BJV1</i> Maintenance U1 17 Pyrite St	0	0	0	500
09208	<i>BJV1</i> Maintenance U1 17 Pyrite St	1,000	403	1,000	520
09208	<i>BJV1</i> Maintenance U1 17 Pyrite St	50	0	50	521
09208	<i>BJV1</i> Maintenance U1 17 Pyrite St	100	105	100	540
09208	<i>BJV1</i> Maintenance U1 17 Pyrite St	500	0	500	541
09208	<i>BJV1</i> Maintenance U1 17 Pyrite St	500	892	500	542
09208	<i>BJV1</i> Maintenance U1 17 Pyrite St	500	527	500	570
09208	<i>BJV1</i> Maintenance U1 17 Pyrite St	0	0	0	900

SHIRE OF WESTONIA					
Schedule 9 - HOUSING					
ANNUAL BUDGET 2018/2019					
GL #	DESCRIPTION	ANNUAL BUDGET 2018/2019	ACTUAL 2017/2018	BUDGET 2017/2018	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	1,000	520
09208	<i>BJV2</i> Maintenance U2 17 Pyrite St	50	0	50	521
09208	<i>BJV2</i> Maintenance U2 17 Pyrite St	100	105	100	540
09208	<i>BJV2</i> Maintenance U2 17 Pyrite St	500	0	500	541
09208	<i>BJV2</i> Maintenance U2 17 Pyrite St	500	948	500	542
09208	<i>BJV2</i> Maintenance U2 17 Pyrite St	0	0	0	543
09208	<i>BJV2</i> Maintenance U2 17 Pyrite St	500	527	500	570
09208	<i>BJV2</i> Maintenance U2 17 Pyrite St	0	0	0	900
09208	<i>BJV2</i> Maintenance U2 17 Pyrite St	0	0	0	901
09208	<i>BJV3</i> Maintenance U3 17 Pyrite St	0	0	0	500
09208	<i>BJV3</i> Maintenance U3 17 Pyrite St	1,000		1,000	520
09208	<i>BJV3</i> Maintenance U3 17 Pyrite St	50	0	50	521
09208	<i>BJV3</i> Maintenance U3 17 Pyrite St	100	105	100	540
09208	<i>BJV3</i> Maintenance U3 17 Pyrite St	500	0	500	541
09208	<i>BJV3</i> Maintenance U3 17 Pyrite St	500	817	500	542
09208	<i>BJV3</i> Maintenance U3 17 Pyrite St	500	527	500	570
09208	<i>BJV3</i> Maintenance U3 17 Pyrite St	0	0	0	900
09208	<i>BJV3</i> Maintenance U3 17 Pyrite St	0	0	0	901
09212	Rental Lifestyle Village - Westonia Progress	18,096	18,096	18,096	520
09236	Depreciation Other Housing	40,000	39,549	40,000	550
16104	Interest on Loans 5	0	0	0	560
16106	Interest on Loans 5	7,044	10,508	10,742	560
	<b>Sub Total</b>	<b>105,540</b>	<b>93,652</b>	<b>109,238</b>	
09200	Other Housing - ABC Costs	0	0	0	
	<b>Sub Total</b>	<b>105,540</b>	<b>93,652</b>	<b>109,238</b>	
	<b>OPERATING REVENUE</b>				
	<b>Other Housing</b>				
09123	Income 42 Jasper St - Rental Warren	(9,360)	(7,055)	(2,080)	150
09221	Income 55 Wolfram St - Evolution	(500)	(721)		113
09221	Income 55 Wolfram St - Evolution	(19,500)	(18,952)	(19,500)	150

SHIRE OF WESTONIA Schedule 9 - HOUSING ANNUAL BUDGET 2018/2019					
GL #	DESCRIPTION	ANNUAL BUDGET 2018/2019	ACTUAL 2017/2018	BUDGET 2017/2018	IE CODE
09222	<b>Income - Lifestyle</b>				
09222	<b>BLSI1</b> Income H6 501 Quartz Street	(16,800)	(16,728)	(16,800)	150
09222	<b>BLSI1</b> Income H6 501 Quartz Street	(500)	(411)	(500)	542
09222	<b>BLSI2</b> Income H8 501 Quartz Street	(16,800)	(18,096)	(16,800)	150
09222	<b>BLSI2</b> Income H8 501 Quartz Street	(500)	(411)	(500)	542
09222	<b>BLSI3</b> Income H10 501 Quartz Street	(16,800)	(16,728)	(16,800)	150
09222	<b>BLSI3</b> Income H10 501 Quartz Street	(500)	(411)	(500)	542
09222	<b>BLSI4</b> Income H12 501 Quartz Street	(16,800)	(18,096)	(16,800)	150
09222	<b>BLSI4</b> Income H12 501 Quartz Street	(500)	(411)	(500)	542
09222	<b>BLSI5</b> Income H14 501 Quartz Street	(16,800)	(16,728)	(16,800)	150
09222	<b>BLSI5</b> Income H14 501 Quartz Street	(500)	(411)	(500)	542
09227	<b>Income 17Pyrite St - JV Units</b>				
09227	<b>BJVI1</b> Income U1 17 Pyrite Street	(4,420)	(4,420)	(4,420)	150
09227	<b>BJVI2</b> Income U2 17 Pyrite Street	(4,420)	(4,420)	(4,420)	150
09227	<b>BJVI3</b> Income U3 17 Pyrite Street	(4,420)	(4,420)	(4,420)	150
09231	Income - Evolution Lease Camp/Carport	(17,200)	(15,640)	(17,200)	150
09238	<b>U1AQUA</b> Income -Age Units Quartz Street	(4,420)	(4,420)	(4,420)	150
09238	<b>U2AQUA</b> Income -Age Units Quartz Street	(4,420)	(4,195)	(4,420)	150
09238	<b>U3AQUA</b> Income -Age Units Quartz Street	(4,420)	(2,936)	(4,420)	150
09238	<b>U4AQUA</b> Income -Age Units Quartz Street	(4,420)	(4,714)	(4,420)	150
	<b>Sub Total</b>	<b>(164,000)</b>	<b>(160,324)</b>	<b>(156,220)</b>	
	<b>TOTAL EXPENDITURE TO OPERATING STATEMENT</b>	<b>172,608</b>	<b>154,771</b>	<b>158,306</b>	
	<b>TOTAL INCOME TO OPERATING STATEMENT</b>	<b>(172,200)</b>	<b>(165,955)</b>	<b>(171,180)</b>	Solar Panels
	<b>CAPITAL EXPENDITURE</b>				
	<b>Other Housing</b>				
09232	Purchase Furniture & Equipment - Other Housing	9,000	10,066	8,000	700
16114	Loan Principal Loan # 5	61,201	57,504	57,504	
09239	R4R - 2x2 Housing Unit 8&9 - CAPITAL	0	0	0	
	<b>Sub Total</b>	<b>70,201</b>	<b>67,570</b>	<b>65,504</b>	
	<b>CAPITAL REVENUE</b>				
	<b>Other Housing</b>				
	<b>Proceeds from Sale of Asset</b>				
09237	Income R4R - 2x2 Housing Unit 8&9 - CAPITAL	0	0	0	181
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>TOTAL CAPITAL EXPENDITURE TO STATEMENT</b>	<b>70,201</b>	<b>67,570</b>	<b>65,504</b>	
	<b>TOTAL CAPITAL REVENUE TO STATEMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**SHIRE OF WESTONIA**  
**Schedule 10 - COMMUNITY AMENITIES**  
**ANNUAL BUDGET 2018/2019**

GL #	DESCRIPTION	ANNUAL BUDGET 2018/2019	ACTUAL 2017/2018	BUDGET 2017/2018
<b>OPERATING EXPENDITURE</b>				
<b>Household Refuse</b>				
10100	Expenses Relating to Sanitation - Household Refuse	20,000	19,081	18,927
10103	Domestic Refuse Collection	12,000	13,161	10,000
10105	Refuse Collection Public Bins	4,098	3,090	4,098
10105	Refuse Collection Public Bins		69	
10105	Refuse Collection Public Bins	5,410	4,013	5,410
10105	Refuse Collection Public Bins	2,340	2,750	2,340
10106	Refuse Maintenance	4,098	1,262	4,098
10106	Refuse Maintenance	4,000	1,781	4,000
10106	Refuse Maintenance	4,000	3,139	4,000
10106	Refuse Maintenance	5,410	1,593	5,410
10106	Refuse Maintenance	4,000	2,173	4,000
10107	Waste Oil Recycling	500	0	500
10108	Drum-Muster	1,000	985	1,000
	<b>Sub Total</b>	<b>66,856</b>	<b>53,097</b>	<b>63,783</b>
<b>OPERATING REVENUE</b>				
<b>Household Refuse</b>				
10120	Income Relating to Sanitation - Household Refuse	(8,800)	(8,000)	(8,400)
10122	Drum-Muster	(1,000)	0	(1,000)
10501	Income Relating to Protection Of Environment	0	(1,396)	0
	<b>Sub Total</b>	<b>(9,800)</b>	<b>(9,396)</b>	<b>(9,400)</b>
<b>OPERATING EXPENDITURE</b>				
<b>Other Community Services</b>				
10704	Maintenance - Public Conveniences	1,500	1,419	1,500
10704	Maintenance - Public Conveniences	500	154	500
10704	Maintenance - Public Conveniences	2,000	1,872	2,000
10705	<b>Maintenance - Cemetery</b>			
10706	<i>MCGD Maintenance - Grave Digging</i>	3,246	799	3,246
10706	<i>MCGD Maintenance - Grave Digging</i>	4,284	1,055	4,284
10706	<i>MCGD Maintenance - Grave Digging</i>	680	378	680
10799	Depreciation - Community Services	48,500	43,865	19,000
10799	Depreciation - Community Services	700	650	500
	<b>Sub Total</b>	<b>61,410</b>	<b>50,192</b>	<b>31,710</b>
<b>OPERATING REVENUE</b>				
<b>Other Community Services</b>				
10708	Cemetery Fees	(500)	0	(500)
	<b>Sub Total</b>	<b>(500)</b>	<b>0</b>	<b>(500)</b>
	<b>TOTAL EXPENDITURE TO OPERATING STATEMENT</b>	<b>128,266</b>	<b>103,289</b>	<b>95,493</b>

IE CODE		Operating Program		Operating Sub-Program		Description/Objectives	
Note 18 (b) - Account Detail (by Reporting Program)							
<b>COMMUNITY AMENITIES</b>							
Refuse							
▣ The maintenance of a service to householders for the collection of domestic rubbish.							
▣ The Provision of Drum Muster and waste oil recycling service							
▣ Maintenance of Refuse sites							
Chief Executive Officer.							
903							
521							
500							
521							
900							
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900							
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900							
901							
550							
556							
156							

SHIRE OF WESTONIA Schedule 10 - COMMUNITY AMENITIES ANNUAL BUDGET 2018/2019				
GL #	DESCRIPTION	ANNUAL BUDGET 2018/2019	ACTUAL 2017/2018	BUDGET 2017/2018
	<b>TOTAL INCOME TO OPERATING STATEMENT</b>	<b>(10,300)</b>	<b>(9,396)</b>	<b>(9,900)</b>
	<b>CAPITAL EXPENDITURE</b>			
	<b>Other Community Services</b>			
10702	Purchase Land & Buildings - Other Community Amenities	0	0	0
10703	Purchase Plant & Equipment - Other Community Amenities	0	0	0
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL CAPITAL EXPENDITURE TO STATEMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>

Note 18 (b) - Account Detail (by Reporting Program)	
Operating Program	<b>COMMUNITY AMENITIES</b>
Operating Sub-Program	<b>Other</b>
Description/Objectives	The provision and maintenance of Cemetery and public conveniences.
Management	Chief Executive Officer.
New Budget Initiatives and Highlights	<ul style="list-style-type: none"> <li>➤ 10705 Westonia Cemetery <ul style="list-style-type: none"> <li>Cemetery Maintenance 2,000.00</li> <li>Grave Digging 6,000.00</li> <li style="border-top: 1px solid black;">8,000.00</li> </ul> </li> <li>➤ 10704 Public Convenience <ul style="list-style-type: none"> <li>Public Convenience Wages 1,500.00</li> <li>Public Convenience Maintenance 800.00</li> <li>Public Convenience Oheads 2,000.00</li> <li style="border-top: 1px solid black;">4,300.00</li> </ul> </li> <li>➤ 10799 Depreciation - Community Amenities 49,200.00</li> <li>➤ 10708 Cemetery Charges 500.00</li> </ul>
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 2018/2019				
GL #	DESCRIPTION	ANNUAL BUDGET 2018/2019	ESTIMATED ACTUAL 2017/2018	ADOPTED BUDGET 2017/2018
	<b>OPERATING EXPENDITURE</b>			
	<b>Public Halls Civic Centres</b>			
11100	ABC Costs- Public Halls & Civic Centres	95,000	95,392	94,635
11104	<b>H001</b> Maintenance - Public Halls	2,500	1,647	2,500
11104	<b>H001</b> Maintenance - Public Halls	7,000	597	7,000
11104	<b>H001</b> Maintenance - Public Halls	1,000	695	1,000
11104	<b>H001</b> Maintenance - Public Halls	1,500	2,174	1,500
11104	<b>H001</b> Maintenance - Public Halls	2,000	1,931	2,000
11104	<b>H002</b> Warralakin Hall	0	154	0
11104	<b>H002</b> Warralakin Hall	250	318	250
11104	<b>H002</b> Warralakin Hall	500	154	500
11104	<b>H002</b> Warralakin Hall	500	702	500
11105	<b>Maintenance - Complex/ Gym</b>			
11105	<b>BC1</b> Gym Maintenance/Operations	1,500	1,213	1,500
11105	<b>BC1</b> Gym Maintenance/Operations	2,000	4,098	2,000
11105	<b>BC1</b> Gym Maintenance/Operations	1,500	1,423	1,500
11105	<b>BC1</b> Gym Maintenance/Operations	3,000	2,808	3,000
11105	<b>BC1</b> Gym Maintenance/Operations	1,500	1,601	1,500
11105	<b>BC2</b> Complex Minus Gym Maintenance/ Operations	1,000	1,423	1,000
11105	<b>BC2</b> Complex Minus Gym Maintenance/ Operations	1,500	1,185	1,500
11105	<b>BC2</b> Complex Minus Gym Maintenance/ Operations	5,000	1,423	5,000
11105	<b>BC2</b> Complex Minus Gym Maintenance/ Operations	1,500	1,878	1,500
11106	<b>BWST</b> Maintenance - Wanderers Stadium	2,000	1,653	2,000
11106	<b>BWST</b> Maintenance - Wanderers Stadium	2,000	2,106	2,000
11106	<b>BWST</b> Maintenance - Wanderers Stadium	1,500	1,611	1,500
11106	<b>BWST</b> Maintenance - Wanderers Stadium	500	583	500
11106	<b>BWST</b> Maintenance - Wanderers Stadium	5,000	13,389	5,000
11106	<b>BWST</b> Maintenance - Wanderers Stadium	200	0	200
11106	<b>BWST</b> Maintenance - Wanderers Stadium	3,000	2,182	3,000
11107	MOU Westonia Progress Payment	40,000	49,136	40,000
11199	Depreciation - Public Halls	72,000	65,141	72,000
11199	Depreciation - Public Halls	6,000	6,211	6,000
	<b>Sub Total</b>	<b>260,950</b>	<b>262,826</b>	<b>260,585</b>
	<b>OPERATING REVENUE</b>			
	<b>Public Halls Civic Centres</b>			
11110	Income Relating to Public Halls & Civic Centres	(200)	(518)	(200)
11111	Income Evolution MOU 33%	(20,000)	(23,031)	(20,000)
11112	Income Charges Stadium	(200)	(80)	(200)
11113	Income Government Grants	0	0	0
11114	Income Evolution MOU WPA 67%	(40,000)	(46,759)	(40,000)
	<b>Sub Total</b>	<b>(60,400)</b>	<b>(70,388)</b>	<b>(60,400)</b>

Note 18 (b) - Account Detail (by Reporting Program)																																																																																																	
Operating Program	<b>RECREATION &amp; CULTURE</b>																																																																																																
Operating Sub-Program	<b>Public Halls &amp; Civic Centres</b>																																																																																																
Description/Objectives	The provision and maintenance of public halls, complex and pavilion for the general use by the community Chief Executive Officer.																																																																																																
Management																																																																																																	
<b>New Budget Initiatives and Highlights</b>	<table border="0"> <tr> <td>➤</td> <td>11104</td> <td><b>Public Hall Maintenance</b></td> <td></td> </tr> <tr> <td></td> <td></td> <td>Public Hall Maintenance</td> <td>2,500.00</td> </tr> <tr> <td></td> <td></td> <td>Public Hall Maintenance</td> <td>5,000.00</td> </tr> <tr> <td></td> <td></td> <td>Public Hall Mtc - Paint front</td> <td>6,000.00</td> </tr> <tr> <td></td> <td></td> <td>Old Hall &amp; Hall Toilet Block</td> <td>600.00</td> </tr> <tr> <td></td> <td></td> <td>Public Hall Utilities</td> <td>3,000.00</td> </tr> <tr> <td></td> <td></td> <td>Warralakin</td> <td>1,250.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td><u>18,350.00</u></td> </tr> <tr> <td></td> <td>BC1</td> <td>Complex Mtce as per Building</td> <td>10,000.00</td> </tr> <tr> <td></td> <td>BC2</td> <td>Gymnasium Mtce</td> <td>3,000.00</td> </tr> <tr> <td></td> <td></td> <td>Complex</td> <td>1,000.00</td> </tr> <tr> <td></td> <td></td> <td>Complex Utilities</td> <td>3,000.00</td> </tr> <tr> <td></td> <td></td> <td>Complex Cleaning</td> <td>7,500.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td><u>24,500.00</u></td> </tr> <tr> <td></td> <td>11106</td> <td>Stadium Mtce as per Building</td> <td>8,300.00</td> </tr> <tr> <td></td> <td></td> <td>Stadium Insurance</td> <td>1,000.00</td> </tr> <tr> <td></td> <td></td> <td>Stadium Utilities</td> <td>200.00</td> </tr> <tr> <td></td> <td></td> <td>Stadium Cleaning</td> <td>4,000.00</td> </tr> <tr> <td></td> <td></td> <td></td> <td><u>13,500.00</u></td> </tr> <tr> <td></td> <td>11199</td> <td>Depreciation Building</td> <td>78,000.00</td> </tr> <tr> <td></td> <td>11110</td> <td>Complex &amp; Hall Hire Charges</td> <td>400.00</td> </tr> <tr> <td></td> <td>11112</td> <td>Stadium Charges</td> <td>500.00</td> </tr> <tr> <td></td> <td>11111</td> <td>Evolution MOU 33%</td> <td>20,000.00</td> </tr> <tr> <td></td> <td>11114</td> <td>Contribution Westonia Progres</td> <td>40,000.00</td> </tr> </table>	➤	11104	<b>Public Hall Maintenance</b>				Public Hall Maintenance	2,500.00			Public Hall Maintenance	5,000.00			Public Hall Mtc - Paint front	6,000.00			Old Hall & Hall Toilet Block	600.00			Public Hall Utilities	3,000.00			Warralakin	1,250.00				<u>18,350.00</u>		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				<u>24,500.00</u>		11106	Stadium Mtce as per Building	8,300.00			Stadium Insurance	1,000.00			Stadium Utilities	200.00			Stadium Cleaning	4,000.00				<u>13,500.00</u>		11199	Depreciation Building	78,000.00		11110	Complex & Hall Hire Charges	400.00		11112	Stadium Charges	500.00		11111	Evolution MOU 33%	20,000.00		11114	Contribution Westonia Progres	40,000.00
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Local Laws	None.																																																																																																
Statutory Requirements	None.																																																																																																
Service Levels	Clean & Tidy Public Facilities available to the community as required																																																																																																
Fees & Chages	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																																																																																																

SHIRE OF WESTONIA Schedule 11 - RECREATION & CULTURE ANNUAL BUDGET 2018/2019				
GL #	DESCRIPTION	ANNUAL BUDGET 2018/2019	ESTIMATED ACTUAL 2017/2018	ADOPTED BUDGET 2017/2018
	<b>OPERATING EXPENDITURE</b>			
	<b>Swimming Pool</b>			
11200	Expenses Relating to Swimming Pools Other	0	0	0
11207	<b>BWSP</b> Maintenance Westonia Swimming Pool	500	616	500
11207	<b>BWSP</b> Maintenance Westonia Swimming Pool	4,500	4,388	4,500
11207	<b>BWSP</b> Maintenance Westonia Swimming Pool	12,000	6,184	15,000
11207	<b>BWSP</b> Maintenance Westonia Swimming Pool	0	222	0
11207	<b>BWSP</b> Maintenance Westonia Swimming Pool	8,500	10,267	6,500
11207	<b>BWSP</b> Maintenance Westonia Swimming Pool	500	484	500
11207	<b>BWSP</b> Maintenance Westonia Swimming Pool	500	814	500
11207	<b>BWSP</b> Maintenance Westonia Swimming Pool	500	0	500
11208	Chlorine Expenses	3,000	1,923	6,000
11209	Management Contract Charges	60,000	60,438	56,000
11209	Management Contract Charges	0	0	0
11210	Water Charges	7,000	6,136	7,000
11299	Depreciaton - Swimming Pool	60,000	54,504	10,000
11299	Depreciaton - Swimming Pool	12,000	11,156	12,000
	<b>Sub Total</b>	<b>169,000</b>	<b>157,134</b>	<b>119,000</b>
	<b>OPERATING REVENUE</b>			
	<b>Swimming Pool</b>			
11202	Swimming Pool Subsidy (Banked in Reserve)	0	(32,000)	0
11203	Govt Grants - Swimming Pool	0	0	0
	<b>Sub Total</b>	<b>0</b>	<b>(32,000)</b>	<b>0</b>

IE CODE

520

500

570

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

521 Operating Program

540 Operating Sub-Program

541 Description/Objectives

900 Management

520

500 New Budget Initiatives and Highlights

521

542

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112

Complex Badminton/Dance - \$10.00

Pavilion - \$70.00

Plastic Chair Hire - \$0.20c each

Trestle Table Hire - \$2.00 each

▯

None.

▯

None.

**RECREATION & CULTURE**

**Swimming Pool**

The operation and maintenance of an outdoor public swimming

Chief Executive Officer.

11209 Swimming pool Operational Co	
Contact Wages	60,000.00
Swimming Pool	5,500.00
11208 Chemicals	6,000.00
11207 Other	22,650.00
	<u>94,150.00</u>

11210 Swimming Pool Utilities	
Water	7,000.00
Power	8,500.00
Phone	500.00
	<u>16,000.00</u>

11299 Depreciation	72,000.00
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None.

None.

Facilities available to public and visitors during normal opening times and season.

Admission fees:-Subsidies MOU Evolution facilities monies.

▯

None.

▯

None.



SHIRE OF WESTONIA Schedule 11 - RECREATION & CULTURE ANNUAL BUDGET 2018/2019				
GL #	DESCRIPTION	ANNUAL BUDGET 2018/2019	ESTIMATED ACTUAL 2017/2018	ADOPTED BUDGET 2017/2018
<b>OPERATING EXPENDITURE</b>				
<b>Library</b>				
11500	Expenses Relating to Libraries	0	268	0
11504	Library Salaries	10,000	9,149	6,000
11504	Library Salaries	2,000	1,852	2,000
11505	Library Expenses	3,500	2,205	3,500
		<b>15,500</b>	<b>13,473</b>	<b>11,500</b>
<b>OPERATING REVENUE</b>				
<b>Library</b>				
11501	Income Relating to Libraries	(100)	0	(100)
11502	Fines & Penalties Charged	(100)	0	(100)
		<b>(200)</b>	<b>0</b>	<b>(200)</b>
<b>OPERATING EXPENDITURE</b>				
<b>Other Culture</b>				
11600	Oral History Project	0	0	0
11605	Nature Reserve Management	1,000	831	1,000
11606	Maintenance Walgoolan Gazebo	500	0	500
11606	Maintenance Walgoolan Gazebo	50	0	50
11606	Maintenance Walgoolan Gazebo	50	0	50
	<b>Sub Total</b>	<b>1,600</b>	<b>831</b>	<b>1,600</b>
<b>OPERATING REVENUE</b>				
<b>Other Culture</b>				
11601	Income Relating to Other Culture	0	0	0
11602	Income Charges History Books	(200)	(341)	(200)
	<b>Sub Total</b>	<b>(200)</b>	<b>(341)</b>	<b>(200)</b>
<b>TOTAL EXPENDITURE TO OPERATING STATEMENT</b>		<b>743,148</b>	<b>698,744</b>	<b>676,749</b>
<b>TOTAL INCOME TO OPERATING STATEMENT</b>		<b>(61,800)</b>	<b>(103,642)</b>	<b>(61,800)</b>
<b>CAPITAL EXPENDITURE</b>				
<b>Other Culture</b>				
10709	Old Hall Public Toilets - CAPITAL		49	
11205	Purchase Furniture & Equipment - Swimming Pools		67,800	
11603	Purchase Furniture & Equipment - Other Culture	10,000	0	
	<b>Sub Total</b>	<b>10,000</b>	<b>0</b>	<b>0</b>

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
11603	Nature Reserve Grant Funding	10,000.00
520	Local Laws	None.
500	Statutory Requirements	None.
501	Service Levels	4 Radio stations.
520	Fees & Chages	None.
	Capital Investment	None.
	Financing	None.
156		
153	Note 18 (b) - Account Detail (by Reporting Program)	
	Operating Program	<b>RECREATION &amp; CULTURE</b>
	Operating Sub-Program	Library Services
	Description/Objectives	The provision of library services to residents and visitors etc.
	Management	Senior Finance Officer
520	<b>New Budget Initiatives and Highlights</b>	<b>&gt; Library Operation Costs</b>
520		Library Salaries
500		11504 Library Salaries
900		11505 LMIS Licence Renewal
901		11505 Freight Costs
		<u>13,500.00</u>
		11501 Lost Books
		100.00
156		11502 Fines & Penalties
156		100.00
	Local Laws	None.
	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.
	Financing	None.
700	Reserves	
700		

SHIRE OF WESTONIA Schedule 12 - TRANSPORT ANNUAL BUDGET 2018/2019				
GL #		ANNUAL BUDGET 2018/2019	ESTIMATED ACTUAL 2017/2018	ADOPTED BUDGET 2017/2018
	<b>CAPITAL EXPENDITURE</b>			
	<b>Streets, Roads, Bridges &amp; Depot Mtce</b>			
	<b>Roads Construction Council</b>			
12101				
12101	<b>FP0055</b> <i>Diorite Street Footpaths</i>		4,195	37,000
12101	<b>C0084</b> <i>Warralakin Road - CAPITAL</i>		0	31,000
12101	<b>C0050</b> <i>Morrison Road - CAPITAL</i>		35,202	41,000
12101	<i>Townsite Drainage - CAPITAL</i>		0	10,000
12101	<b>C0010</b> <i>Begley Rd Floodway - CAPITAL</i>		15,729	16,000
12101	<b>C0019</b> <i>4 Mile Gate Rd Floodway - CAPITAL</i>	51,000	0	0
12101	<b>C0008</b> <i>Goldfields Road Floodway - CAPITAL</i>	67,000	0	
12101	<b>C0005</b> <i>Warrachuppin Road - CAPITAL</i>	59,000	0	
12101	<b>C0080</b> <i>Della Bosca Road - CAPITAL</i>	38,000	0	
12101	<b>C0005E</b> <i>Warrachuppin Road Polycam - CAPITAL</i>	27,000	0	
12101	<b>C0032</b> <i>Boodarockin North Road - CAPITAL</i>	57,000	0	
12103	<b>MRWA Project Construction</b>		0	
12103	<b>RRG91C</b> <i>Koorda-Southern Cross Road (M40) Reconstruction</i>	276,150	263,053	263,000
12103	<b>RRG91R</b> <i>Koorda-Southern Cross Road (M40) Reseals</i>	175,000	154,513	154,000
12104	<b>Roads to Recovery Construction</b>		0	
12104	<b>R2R07</b> <i>Boodarockin Rd - R2R</i>	78,000	0	0
12104	<b>R2R005</b> <i>Warrachupin Rd</i>		67,551	64,000
12104	<b>R2R22</b> <i>Henderson Road</i>		101,084	95,000
12104	<b>R2R34</b> <i>Farina Road</i>		47,183	45,000
12104	<b>R2R41</b> <i>Logan Road</i>		44,954	43,000
12104	<b>R2R06</b> <i>Carrabin South Road</i>		48,529	46,000
12104	<b>R2R20</b> <i>6 Mile Gate Road - CAPITAL</i>		23,669	23,000
12104	<b>R2R91</b> <i>M40 Shoulders - CAPITAL</i>		94,399	92,000
12104	<b>R2R12</b> <i>Daddow Road -R2R</i>	55,000	34,403	32,000
12104	<b>R2R10</b> <i>Begley Road - CAPITAL</i>		19,495	19,000
12104	<b>R2R50</b> <i>Morrison Rd - R2R</i>	47,000	0	
12104	<b>R2R15</b> <i>Echo Valley Road - R2R</i>	81,000	0	
12104	<b>R2R25</b> <i>Rabbit Proof Fence Rd - R2R</i>	18,500	0	
12105	<b>Blackspot funding Construction</b>		0	
12105	<b>BSP03</b> <i>Carrabin Siding Road Stage 1</i>		0	0
12105	<b>BSPLM</b> <i>Sth Carrabin-Line marking &amp; sign</i>		11,000	160,000
12105			0	
12106	Bridges Construction		0	
12107	Drainage Construction	25,000	0	
	<b>Sub Total</b>	<b>1,054,650</b>	<b>964,958</b>	<b>1,171,000</b>
	<b>OPERATING EXPENDITURE</b>			
	<b>Streets, Roads, Bridges &amp; Depot Mtce</b>			
12200	Expenses Relating to Streets, Roads, Bridges & Depot Maintenance	0	0	0
12202	Power - Street Lighting	6,000	6,558	6,000

Note 18 (b) - Account Detail (by Reporting Program)	
IE CODE	Operating Program / Operating Sub-Program / Description/Objectives
	<b>TRANSPORT</b>
	<b>Road Construction Council</b>
	The provision of new and improved road infrastructure within the district.
	Management
	Works Supervisor/Chief Executive Officer
	➤ <b>Roads 2 Recovery!</b>
	<b>R2R07</b> Boodarockin Rd - R2R 78,000.00
	<b>R2R12</b> Daddow Road -R2R 55,000.00
	<b>R2R50</b> Morrison Rd - R2R 47,000.00
	<b>R2R15</b> Echo Valley Road - R2R 81,000.00
	<b>R2R25</b> Rabbit Proof Fence Rd - R2R 18,500
	<b>279,500.00</b>
	<b>RRG</b>
	<b>RRG91C</b> Koorda-Southern Cross Road (M40) I 276,150
	➤ <b>RRG91R</b> Koorda-Southern Cross Road (M40) I 175,000
	<b>451,150</b>
	<b>Blackspot</b>
	➤ <b>BSPLM</b>
	<b>12107</b> Town Drainage 25,000
	<b>C0019</b> 4 Mile Gate Rd Floodway - CAPITAL 51,000
	<b>C0008</b> Goldfields Road Floodway - CAPITAL 67,000
	<b>C0005</b> Warrachuppin Road - CAPITAL 59,000
	<b>C0080</b> Della Bosca Road - CAPITAL 38,000
	<b>C0005E</b> Warrachuppin Road Polycam - CAPITAL 27,000
	<b>C0032</b> Boodarockin North Road - CAPITAL 57,000
	<b>324,000</b>
	Statutory Requirements Grant - MRWA Direct \$68,000 (State Govt Reduction of \$50k)
	Service Levels Grant - MRWA Specific \$300,000
	Fees & Chages Grants - Roads 2 Recovery \$275,243
	Grants - Blackspot \$Nil
	TOTAL \$643,243
	Capital Investment

**SHIRE OF WESTONIA**  
**Schedule 12 - TRANSPORT**  
**ANNUAL BUDGET 2018/2019**

GL #		ANNUAL BUDGET 2018/2019	ESTIMATED ACTUAL 2017/2018	ADOPTED BUDGET 2017/2018
12203	Maintenance - GRM	125,355	84,655	125,355
12203	Maintenance - GRM	0	(145,601)	0
12203	Maintenance - GRM	170,577	112,224	170,577
12203	Maintenance - GRM	69,120	130,720	69,120
12204	<b>Maintenance - Depot</b>			
12204	<i>BDEP</i> Maintenance Depot	1,500	1,275	1,500
12204	<i>BDEP</i> Maintenance Depot	3,000	6,063	1,500
12204	<i>BDEP</i> Maintenance Depot	2,000	1,688	2,000
12204	<i>BDEP</i> Maintenance Depot	1,000	1,498	1,000
12204	<i>BDEP</i> Maintenance Depot	2,000	1,931	2,000
12204	<i>BDEP</i> Maintenance Depot	0	571	0
12204	<i>BDEP</i> Maintenance Depot	0	410	0
12205	Maintenance - Footpaths	500	0	500
12206	Traffic Signs Maintenance	1,000	0	1,000
12206	Traffic Signs Maintenance	10,000	5,751	10,000
12206	Traffic Signs Maintenance	500	0	500
12206	Traffic Signs Maintenance	500	0	500
16105	Loan Interest Loan # 4	0	1,357	1,357
12219	RRG Expenses	7,000	6,623	7,000
12299	Depreciation - Street, Roads, Bridges	19,000	19,410	19,000
12299	Depreciation - Street, Roads, Bridges	1,400,000	1,316,384	1,350,000
12299	Depreciation - Street, Roads, Bridges	12,000	11,744	11,000
	<b>Sub Total</b>	<b>1,831,052</b>	<b>1,563,263</b>	<b>1,779,909</b>
	<b>OPERATING REVENUE</b>			
	<b>Streets, Roads, Bridges &amp; Depot Mtce</b>			
12201	Income Relating to Streets, Roads, Bridges & Depot Maintenance	0	(145)	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)	(67,546)	(68,000)
12213	Grant - MRWA Specific	(300,000)	(278,000)	(278,000)
12214	Grant - Specific Bridges	0	0	0
12215	Grant - Roadwise	0	0	0
12216	Grant - Roads to Recovery	(275,243)	(466,479)	(466,479)
12217	Grant - MRWA Blackspot	0	0	(107,500)
12217	Grant - MRWA Blackspot 75% of claim	0	0	
	<b>Sub Total</b>	<b>(643,243)</b>	<b>(919,270)</b>	<b>(919,979)</b>
	<b>OPERATING EXPENDITURE</b>			
	<b>Aerodrome</b>			
12600	Expenses Relating to Aerodromes	0	0	0
12604	Airport Maintenance	3,479	1,114	3,479
12604	Airport Maintenance	500	176	500
12604	Airport Maintenance	4,592	1,215	4,592
12604	Airport Maintenance	7,250	820	7,250
	<b>Sub Total</b>	<b>15,821</b>	<b>3,324</b>	<b>15,821</b>

IE CODE	Financing	
500		<b>TRANSPORT</b>
500		Road Maintenance
520	Account Detail (by Reporting Program)	The provision of library services to residents and visitors etc.
900	Operating Program	Works Supervisor/Chief Executive Officer
901	Operating Sub-Program	
	Description/Objectives	➤ None.
500	Management	
520		None.
540	<b>New Budget Initiatives and Highlights</b>	
542		None.
570	Local Laws	N/A
900		None.
901	Statutory Requirements	None.
520	Service Levels	
500	Fees & Charges	None.
520	Capital Investment	
900		
901	Financing	
560		
520		
550		
553		
554		
		<b>TRANSPORT</b>
		Aerodrome
156	Account Detail (by Reporting Program)	The provision of aerodrome facilities to CAA Standards
113	Operating Program	Works Supervisor/Chief Executive Officer
113	Operating Sub-Program	
113	Description/Objectives	➤ None.
110	Management	
181		None.
113	<b>New Budget Initiatives and Highlights</b>	
113		None.
182	Local Laws	N/A
181		None.
	Statutory Requirements	None.
	Service Levels	
	Fees & Charges	None.
	Capital Investment	
520	Financing	
570		
900		
901		

SHIRE OF WESTONIA  
Schedule 12 - TRANSPORT  
ANNUAL BUDGET 2018/2019

GL #		ANNUAL BUDGET 2018/2019	ESTIMATED ACTUAL 2017/2018	ADOPTED BUDGET 2017/2018
<b>OPERATING REVENUE</b>				
12601	<b>Aerodrome</b>			
	Income Relating to Aerodromes	0	0	
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL EXPENDITURE TO OPERATING STATEMENT</b>				
		<b>1,846,873</b>	<b>1,566,587</b>	<b>1,795,730</b>
<b>TOTAL INCOME TO OPERATING STATEMENT</b>				
		<b>(68,000)</b>	<b>(67,546)</b>	<b>(68,000)</b>
<b>CAPITAL EXPENDITURE</b>				
<b>Road Plant Purchases</b>				
12605	Airport Building - CAPITAL			
12220	<i>SSHEL</i> Depot Storage Shed	0	0	0
14213	Works Supervisor Vehicle - CAPITAL	108,000	105,296	108,000
12307	<i>04WT</i> Crew Cab Ute	0	41,865	42,000
12307	<i>WT06</i> Hilux - Grader Ute	0	9,763	26,000
12304	<i>ROLLER</i> Multi Tyred Roller	0	157,000	164,000
12304	<i>PLTRAI</i> 4.5 tonne Plant Trailer	0	10,980	9,000
12304	<i>CANTER</i> Sweeper	10,000	0	
12304	<i>LOADER</i> Loader	0	309,280	
12304	<i>GRADER</i> Grader	0	0	
16113	Loan Principal Loan # 4	0	24,399	24,399
	<b>Sub Total</b>	<b>118,000</b>	<b>658,583</b>	<b>373,399</b>
<b>TOTAL CAPITAL EXPENDITURE TO STATEMENT</b>				
		<b>1,172,650</b>	<b>1,623,541</b>	<b>1,544,399</b>
<b>CAPITAL REVENUE</b>				
<b>Transport</b>				
12359	Loss on Sale of Asset		19,048	
12398	Proceeds from Sale of Asset		(651)	
	Works Supervisors Vehicle - CAPITAL	(104,000)		(104,000)
	Crew Cab Ute	0		(28,000)
	Grader Ute	0		(13,000)
	Multi Tyred Roller	0		(15,000)
	<b>Sub Total</b>	<b>(104,000)</b>	<b>(651)</b>	<b>(160,000)</b>
<b>TOTAL CAPITAL INCOME STATEMENT</b>				
		<b>(679,243)</b>	<b>(919,921)</b>	<b>(1,011,979)</b>

IE CODE

**TRANSPORT**

**Road Plant Purchase**

156 Account Detail (by Reporting Program) The upgrade of Council's Plant & Equipment fleet

Operating Program

Works Supervisor/Chief Executive Officer

Operating Sub-Program

Description/Objectives

> None.

Management

None.

New Budget Initiatives

None.

and Highlights

N/A

Local Laws

None.

Statutory Requirements

Service Levels

Fees & Chages

Capital Investment

Works Supervisor Vehicle x 2

108,000.00

Street Sweeper (JCB)

10,000.00

**118,000.00**

Sweeper

Loan Principal Loan #4

Nil

701

\$250,000 transfer to Plant Reserve Fund.

Financing

700

700

SHIRE OF WESTONIA				
Schedule 13 - ECONOMIC SERVICES				
ANNUAL BUDGET 2018/2019				
GL #	DESCRIPTION	ANNUAL BUDGET 2018/2019	ESTIMATED ACTUAL 2017/2018	ADOPTED BUDGET 2017/2018
	<b>OPERATING EXPENDITURE</b>			
	<b>Rural Services</b>			
13100	ABC Costs- Rural Services	68,000	68,432	63,090
13119	Project TBA - Fox Shoot	20,000	24,097	20,000
13120	NRM Workcover	0	0	0
13121	NRM Superannuation	0	0	0
13123	NRM Contract	18,000	11,322	18,000
13124	Promotional Material	0	0	0
13125	Noxious Weed Control	2,000	35	2,000
13126	Wild Dog Contribution	0	0	0
	<b>Sub Total</b>	<b>108,000</b>	<b>103,886</b>	<b>103,090</b>
	<b>OPERATING REVENUE</b>			
	<b>Rural Services</b>			
13100	ABC Costs- Rural Services	0	0	0
13104	NRM Contract Works Income	0	0	0
13105	Govt. Grant Funding	(20,000)	(20,000)	(20,000)
	<b>Sub Total</b>	<b>(20,000)</b>	<b>(20,000)</b>	<b>(20,000)</b>
	<b>OPERATING EXPENDITURE</b>			
	<b>Tourism &amp; Area Promotion</b>			
13200	Admin Allocations Tourism & Area Promotion	32,000	31,801	31,545
13210	Area Promotion	6,000	6,333	5,000
13211	SUBS- CW Visitor Centre	4,500	2,272	4,500
13212	SUBS- Newtravel	2,000	2,000	2,000
13213	<b>Maintenance Caravan Park</b>			
13213	<i>MCVAN</i> Maintenance Caravan Park	21,000	21,288	20,426
13213	<i>MCVAN</i> Maintenance Caravan Park	6,000	4,783	6,000
13213	<i>MCVAN</i> Maintenance Caravan Park	4,000	88	4,000
13213	<i>MCVAN</i> Maintenance Caravan Park	1,000	878	1,000
13213	<i>MCVAN</i> Maintenance Caravan Park	1,500	1,762	1,500
13213	<i>MCVAN</i> Maintenance Caravan Park	2,500	1,485	2,500
13214	<b>Information Bay- Carrabin</b>			
13214	<i>MIBC</i> Information Bay- Carrabin	6,000	764	0
13214	<i>MIBC</i> Information Bay- Carrabin	250	324	250
13214	<i>MIBC</i> Information Bay- Carrabin	200	409	200
13214	<i>MIBC</i> Information Bay- Carrabin	0	36	0

Note 18 (b) - Account Detail (by Reporting Program)		
Operating Program	Operating Sub-Program	Description/Objectives
<b>ECONOMIC SERVICES</b>	<b>Rural Services</b>	The implementation of Natural Resource Management (NRM) Strategies and Rural Services across the shire. CEO, NRM Facilitator and Officer
	<b>Management</b>	
	<b>New Budget Initiatives and Highlights</b>	
		➤ 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
		<u>40,000.00</u>
		➤ 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	Operating Sub-Program	Description/Objectives
<b>ECONOMIC SERVICES</b>	<b>Tourisum &amp; Area Promotion</b>	The promotion of the district via tourism to increase economic activity.
	<b>Management</b>	CEO
	<b>New Budget Initiatives and Highlights</b>	
		➤ 13210 Promotion & Advertising 6,000.00
		➤ 13211 Central Wheatbelt Visitor Centre 4,500.00
		➤ 13212 NEWTRAVEL Subscriptions 2,000.00
		NEWTRAVEL Grant Contribution 1,000.00
		<u>3,000.00</u>
		➤ 13213 Caravan Park Operation Costs



SHIRE OF WESTONIA				
Schedule 13 - ECONOMIC SERVICES				
ANNUAL BUDGET 2018/2019				
GL #	DESCRIPTION	ANNUAL BUDGET 2018/2019	ESTIMATED ACTUAL 2017/2018	ADOPTED BUDGET 2017/2018
13215	<b>Old Club Hotel Museum -Maintenance</b>			
13215	<i>MOCHM</i> Old Club Hotel Museum -Maintenance	2,000	2,393	2,000
13215	<i>MOCHM</i> Old Club Hotel Museum -Maintenance	4,000	6,357	4,000
13215	<i>MOCHM</i> Old Club Hotel Museum -Maintenance	1,500	1,404	1,500
13215	<i>MOCHM</i> Old Club Hotel Museum -Maintenance	2,600	3,158	2,600
13299	Depreciation - Tourism & Area Promotion	2,000	1,834	2,000
13299	Depreciation - Tourism & Area Promotion	12,000	11,037	12,000
	<b>Sub Total</b>	<b>111,050</b>	<b>100,406</b>	<b>103,021</b>
	<b>OPERATING REVENUE</b>			
	<b>Tourism &amp; Area Promotion</b>			
13201	Income Relating to Tourism & Area Promotion	0	0	0
13202	Caravan Site Charges	(22,000)	(27,641)	(22,000)
13203	Tent Site Charges	(300)	(273)	(300)
13204	Souvenir Sales	(200)	(305)	(200)
13221	Income - Old Club Hotel Museum Entry	0	(3,598)	(3,000)
13226	Income - Museum Watch			
	<b>Sub Total</b>	<b>(22,500)</b>	<b>(31,818)</b>	<b>(25,500)</b>
	<b>OPERATING EXPENDITURE</b>			
	<b>Building Control</b>			
13300	Expenses Relating to Building Control	0	0	0
13301	Contract EH Services	8,000	6,400	28,000
	<b>Sub Total</b>	<b>8,000</b>	<b>6,400</b>	<b>28,000</b>
	<b>OPERATING REVENUE</b>			
	<b>Building Control</b>			
13302	Income Relating to Building Control	0	0	0
13303	Building Permit Charges	(500)	(1,202)	(500)
13304	Demolition Charges	(100)	(436)	(100)
13305	Commission BRB	(200)	0	(200)
	<b>Sub Total</b>	<b>(800)</b>	<b>(1,638)</b>	<b>(800)</b>
	<b>OPERATING EXPENDITURE</b>			
	<b>Plant Nursery</b>			
13500	Expenses Relating to Plant Nursery	0	0	0
13502	Nursery Operating Costs	300	351	300
13502	Nursery Operating Costs	1,500	0	1,500
	<b>Sub Total</b>	<b>1,800</b>	<b>351</b>	<b>1,800</b>

IE CODE	DESCRIPTION	AMOUNT
	Caravan Park Mtce	8,000.00
	Landgate lease	6,200.00
	Caravan Park Utilities	630.00
	Cleaning & Gardening	21,170.00
		<b>36,000.00</b>
	➤ 13214 Carrabin Information Bay (Paint) Utilities	6,000.00
		<b>600.00</b>
		<b>6,600.00</b>
	➤ 13215 Old Club Hotel Museum Cleaning	4,640.00
		<b>5,500.00</b>
		<b>10,140.00</b>
	➤ 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.
521	<b>Note 18 (b) - Account Detail (by Reporting Program)</b>	
	Operating Program	<b>ECONOMIC SERVICES</b>
	Operating Sub-Program	<b>Building Control</b>
	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
		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

SHIRE OF WESTONIA Schedule 13 - ECONOMIC SERVICES ANNUAL BUDGET 2018/2019				
GL #	DESCRIPTION	ANNUAL BUDGET 2018/2019	ESTIMATED ACTUAL 2017/2018	ADOPTED BUDGET 2017/2018
	<b>OPERATING REVENUE</b>			
	<b>Plant Nursery</b>			
13503	Income Relating to Plant Nursery		(13,101)	
13504	Community Nursery Charges	0	0	0
13505	Tree Planter Hire	(500)	(241)	(500)
	<b>Sub Total</b>	<b>(500)</b>	<b>(241)</b>	<b>(500)</b>
	<b>OPERATING EXPENDITURE</b>			
	<b>Other Economic Services</b>			
13600	Expenses Relating to Other Economic Services	3,000	2,096	3,000
13610	<b>Maintenance - Westonia CRC</b>			
13610 <i>BWCRC</i>	Maintenance - Westonia CRC	3,500	3,215	3,500
13610 <i>BWCRC</i>	Maintenance - Westonia CRC	2,000	1,666	2,000
13610 <i>BWCRC</i>	Maintenance - Westonia CRC	3,000	3,065	2,000
13610 <i>BWCRC</i>	Maintenance - Westonia CRC	2,500	3,098	2,500
13610 <i>BWCRC</i>	Maintenance - Westonia CRC	1,500	2,119	1,500
13610 <i>BWCRC</i>	Maintenance - Westonia CRC	500	375	500
13610 <i>BWCRC</i>	Maintenance - Westonia CRC	2,000	2,106	2,000
13610 <i>BWCRC</i>	Maintenance - Westonia CRC	4,000	4,243	4,000
13610 <i>BWCRC</i>	Maintenance - Westonia CRC	200	0	200
13616	Westonia CRC Contributions	2,500	3,371	2,500
13611	Water Supply Standpipes	3,000	5,164	3,000
13611	Water Supply Standpipes	20,000	27,370	18,000
13612	Drought Relief - Water Tanks	0	0	0
13613	<b>Evolution Lease - Industrial Shed</b>			
13613 <i>BIDS</i>	Evolution Lease - Industrial Shed	0	154	0
13614	St Lukes Church	1,000	2,964	1,000
16107	Loan Interest Loan # 6	1,667	2,392	2,208
13699	Deprciation - Other Economic Services	45,000	41,510	35,000
13699	Deprciation - Other Economic Services	3,000	3,242	2,500
13699	Deprciation - Other Economic Services	5,000	4,208	5,000
	<b>Sub Total</b>	<b>103,367</b>	<b>112,358</b>	<b>90,408</b>
	<b>OPERATING REVENUE</b>			
	<b>Other Economic Services</b>			
13601	Income Relating to Other Economic Services	0	0	0
13602	Community Bus Hire Charges	(1,000)	(2,403)	(1,000)
13603	Evolution Lease - Industrial Shed	(19,500)	(19,502)	(19,500)
13604	Police Licensing Commissions	(4,000)	(6,424)	(4,000)

IE CODE	Service Levels Fees & Chages	N/A
113		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)
156		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)
156	Capital Investment	Preliminary Plans (examine and report) 25% of the fees above. Demolition Licence \$50.00 for each storey.
	Financing	None.
901		Note 18 (b) - Account Detail (by Reporting Program)
500	Operating Program	<b>ECONOMIC SERVICES</b>
520	Operating Sub-Program	<b>Other Economic Services</b>
521	Description/Objectives	The provision of miscellaneous economic services to the district.
540		
541	Management	CEO
542		
570	New Budget Initiatives and Highlights	➤ 13611 Water Supply - Standpipes
900		Backflow testing 3,000.00
901		Charges 20,000.00
520		<u>23,000.00</u>
520		
542		➤ 16107 Loan 6 Interest Community Bus 1,667.00
520		➤ 13614 Church & RV Site Mtce 1,000.00
520		Westonia CRC Operations
560		➤ 13616 CRC Contributions 2,500.00
550		➤ 13610 CRC Building Mtce 1,000.00
551		CRC Utilities 4,500.00
556		CRC Cleaning 10,200.00
		<u>18,200.00</u>
		➤ 13699 Depreciation' 53,000.00
156		➤ 13604 DPI Commissions 4,000.00
156		➤ 13603 Industrial Shed Lease 19,500.00

SHIRE OF WESTONIA Schedule 13 - ECONOMIC SERVICES ANNUAL BUDGET 2018/2019				
GL #	DESCRIPTION	ANNUAL BUDGET 2018/2019	ESTIMATED ACTUAL 2017/2018	ADOPTED BUDGET 2017/2018
13607	SSL Interest Reimbursement	(1,667)	(1,169)	(2,208)
13618	Reimbursements General	(200)	(571)	0
13605	Federal Education Grant	0	0	0
	<b>Sub Total</b>	<b>(26,367)</b>	<b>(30,069)</b>	<b>(26,708)</b>
	<b>TOTAL EXPENDITURE TO OPERATING STATEMENT</b>	<b>332,217</b>	<b>323,402</b>	<b>326,319</b>
	<b>TOTAL INCOME TO OPERATING STATEMENT</b>	<b>(70,167)</b>	<b>(83,765)</b>	<b>(73,508)</b>
	<b>CAPITAL EXPENDITURE</b>			
	<b>Rural Services</b>			
13106	Purchase Furniture & Equipment - Rural Services	0	0	
13107	Purchase Plant & Equipment - Rural Services	0	0	
13109	NRM Vehicle - CAPITAL	0	0	
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Tourism &amp; Area Promotion</b>			
13216	Old Club Hotel Museum Project - CAPITAL	6,000	50,250	0
13224	Campers Kitchen - CAPITAL	0	0	0
13217	Caravan Park - New Bays CAPITAL	0	0	0
16115	Loan Principal Loan # 6	9,172	8,631	8,632
	<b>Sub Total</b>	<b>15,172</b>	<b>58,881</b>	<b>8,632</b>
	<b>Other Economic Services</b>			
13606	Furniture & Equipment - Standpipes	32,000	0	0
	<b>Sub Total</b>	<b>32,000</b>	<b>0</b>	<b>0</b>
	<b>Plant Nursery</b>			
13506	Purchase Furniture & Equipment - Plant Nursery	0	0	0
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL CAPITAL EXPENDITURE TO STATEMENT</b>	<b>47,172</b>	<b>58,881</b>	<b>8,632</b>
	<b>CAPITAL REVENUE</b>			
	<b>Rural Services</b>			
	<b>Tourism &amp; Area Promotion</b>			
13198	Profit on Sale of Asset	0	0	0
13608	SSL Principal Reimbursement	(9,172)	(4,250)	(8,632)
13222	Museum - CAPITAL	0	(60,200)	0
13622	Furniture & Equipment - Standpipes	(20,500)	0	0
	<b>Sub Total</b>	<b>(29,672)</b>	<b>(64,450)</b>	<b>(8,632)</b>
	<b>TOTAL CAPITAL INCOME TO STATEMENT</b>	<b>(29,672)</b>	<b>(64,450)</b>	<b>(8,632)</b>

IE  
CODE

114  
156

701

Local Laws  
Statutory Requirements  
Service Levels  
Fees & Chages

- > 13602 Community Bus Hire Charges 1,000.00
- > 16115 Loan 6 Co-op Bus Principal 9,172.00

None.  
None.  
N/A  
Charges Community Bus \$0.88c/km plus fuel.  
Industrial Shed Lease Mine \$1250/month  
Commissions Police Licensing as per DPI Contract.

Capital Investment

Financing

None.  
None.

**SHIRE OF WESTONIA**  
**Schedule 14 - OTHER PROPERTY & SERVICES**  
**ANNUAL BUDGET 2018/2019**

GL #	DESCRIPTION	ANNUAL BUDGET 2018/2019	ESTIMATED ACTUAL 2017/2018	ADOPTED BUDGET 2017/2018
	<b>OPERATING EXPENDITURE</b>			
	<b>Private Works</b>			
14101	<b>Curtin Uni House - Maintenance</b>			
14101	MCUH Curtin Uni House - Maintenance	500	38	500
14101	MCUH Curtin Uni House - Maintenance	500	0	500
14101	MCUH Curtin Uni House - Maintenance	1,000	50	1,000
14101	MCUH Curtin Uni House - Maintenance	100	0	100
14102	<b>Private Works</b>			
14102	PW Private Works	5,000	5,104	5,000
14102	PW Private Works	0	20,296	0
14102	PW Private Works	0	12,682	0
14102	PW Private Works	5,000	6,738	5,000
14102	PW Private Works	5,000	7,363	5,000
	<b>Sub Total</b>	<b>17,100</b>	<b>52,270</b>	<b>17,100</b>
	<b>OPERATING REVENUE</b>			
	<b>Private Works</b>			
14100	Private Works Income	(25,000)	(70,770)	(25,000)
	<b>Sub Total</b>	<b>(25,000)</b>	<b>(70,770)</b>	<b>(25,000)</b>
	<b>OPERATING EXPENDITURE</b>			
	<b>Public Works Overheads</b>			
14200	Administration Allocations to PWOH	0	737	0
14200	Administration Allocations to PWOH	13,000	8,628	8,833
14200	Administration Allocations to PWOH	220,000	218,425	196,525
14200	Administration Allocations to PWOH	17,000	12,017	15,457
14202	Sick Leave Expense	13,000	20,703	10,000
14203	Annual & Long Service Leave Expense	80,000	94,678	76,000
14204	Protective Clothing - Outside Staff	3,500	2,675	3,500
14205	Conference Expenses- Engineering	2,000	1,451	2,000
14206	Medical Examination Costs	1,000	1,123	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	2,919	2,500
14215	Staff Training	1,000	2,537	1,000
14215	Staff Training	1,500	0	1,500
14215	Staff Training	4,000	1,321	4,000
14215	Staff Training	1,500	3,349	1,500
14216	Insurance on Works	15,000	16,143	15,000
14217	Supervision Costs	15,000	14,248	15,000

IE CODE	Note 18 (b) - Account Detail (by Reporting Program)	
	Operating Program	<b>OTHER PROERTY &amp; SERVICES</b>
	Operating Sub-Program	<b>Private Works</b>
	Description/Objectives	The provision of high quality private/contract work for residents on a fee for service basis.
500	Management	CEO/Works Supervisor
900	<b>New Budget Initiatives and Highlights</b>	➤ 14102 Private Works Expense 15,000.00
901		➤ 14100 Private Works Income Charges 35,000.00
500		
520	Local Laws	None.
521	Statutory Requirements	None.
900	Service Levels	N/A
901	Fees & Chages	
		Plant Description Cost per Hour \$
		Graders <i>per hr</i> 175.00
		Loader <i>per hr</i> 165.00
		Telehandler <i>per hr</i> 130.00
		Semi Sidetipper/Water Tanker/ Drop Deck <i>per hr</i> 145.00
156		Road Train Sidetipper <i>per hr</i> 190.00
		Multi-tyre Roller <i>per hr</i> 120.00
		Steel Drum Roller <i>per hr</i> 120.00
		Tractor <i>per hr</i> 100.00
		Mini Excavator <i>per hr</i> 110.00
		Utilities <i>per hr</i> 55.00
900		Light Truck <i>per hr</i> 66.00
901		New Tree Planter <i>per day</i> 110.00
903		Old Tree Planter <i>per day</i> 55.00
904		Small Equipment <i>per day</i> 33.00
500	Capital Investment	None.
520	Financing	None.

SHIRE OF WESTONIA				
Schedule 14 - OTHER PROPERTY & SERVICES				
ANNUAL BUDGET 2018/2019				
GL #	DESCRIPTION	ANNUAL BUDGET 2018/2019	ESTIMATED ACTUAL 2017/2018	ADOPTED BUDGET 2017/2018
14218	Service Pay	4,800	4,670	4,600
14219	Superannuation Cost	67,000	63,005	67,000
14220	Allowances & Other Costs	25,000	30,733	23,000
14221	Fringe Benefits Tax - Works	10,000	7,118	10,000
16109	Loan Interest Allocated to Works	0	0	0
	<b>Sub Total</b>	<b>496,800</b>	<b>506,482</b>	<b>458,415</b>
14207	Public Works Overheads Allocated to Works	(496,800)	(483,214)	(470,415)
	<b>Sub Total</b>	<b>0</b>	<b>23,269</b>	<b>(12,000)</b>
	<b>OPERATING REVENUE</b>			
	<b>Public Works Overheads</b>			
14201	Income Relating to Public Works Overheads	(7,000)	(11,005)	(7,000)
14222	Sale of Scrap	0	(2,160)	0
14210	Workers Compensation Reimbursements	0	0	0
	<b>Sub Total</b>	<b>(7,000)</b>	<b>(13,165)</b>	<b>(7,000)</b>
	<b>OPERATING EXPENDITURE</b>			
	<b>Plant Operations</b>			
14302	Insurance - Plant	24,000	23,997	22,000
14303	Fuel & Oils	140,000	99,909	150,000
14304	Tyres and Tubes	20,000	18,805	20,000
14305	Parts & Repairs	70,000	92,438	65,000
14306	Internal Repair Wages	28,000	21,179	28,536
14306	Internal Repair Wages	37,000	29,761	37,668
14307	Licences - Plant	7,500	5,209	7,500
14308	Depreciation - Plant	25,000	16,514	140,000
14309	Plant Operation Costs Allocated to Works	(370,500)	(487,893)	(488,704)
14310	Blades & Tynes	10,000	4,761	10,000
14311	Consumable Items	6,000	5,953	6,000
14312	Expendable Tools	3,000	6,081	2,000
	<b>Sub Total</b>	<b>0</b>	<b>(163,286)</b>	<b>0</b>
	<b>OPERATING EXPENDITURE</b>			
	<b>Stock on Hand</b>			
14402	Purchase of Stock Materials	0	14,429	0
	<b>Sub Total</b>	<b>0</b>	<b>14,429</b>	<b>0</b>

Note 18 (b) - Account Detail (by Reporting Program)	
Operating Program	OTHER PROPERTY & SERVICES
Operating Sub-Program	Public Works Overheads
Description/Objectives	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.
Management	
<b>New Budget Initiatives and Highlights</b>	
	➤ 14216 Insurance on Works
	Marine Cargo 250.00
	Motor Vehicle 5,000.00
	Workcare 9,750.00
	<u>15,000.00</u>
	➤ 14217 Supervision Costs 15,000.00
	➤ 14218 Service Pay 4,800.00
	➤ 14219 Superannuation 67,000.00
	➤ 14220 Allowance & Other 25,000.00
	➤ 14221 FBT 10,000.00
	➤ 14202 Sick Leave 13,000.00
	➤ 14203 Annual & Long Service Leave 80,000.00
	➤ 14204 Protective Clothing 3,500.00
	➤ 14205 Travel & Conference Expenses 2,000.00
	➤ 14214 Engineering & Technical Support 5,000.00
	➤ 14201 Income Relating to PWO 7,000.00
	➤ 14303 Fuels & Oils 2017/18 140,000.00
	➤ 14311 Consumable Items 6,000.00
	➤ 14305 Parts & Repairs 70,000.00
	➤ 14304 Tyres & Batteries 20,000.00

**SHIRE OF WESTONIA**  
**Schedule 14 - OTHER PROPERTY & SERVICES**  
**ANNUAL BUDGET 2018/2019**

GL #	DESCRIPTION	ANNUAL BUDGET 2018/2019	ESTIMATED ACTUAL 2017/2018	ADOPTED BUDGET 2017/2018	IE CODE
	<b>OPERATING REVENUE</b>				
	<b>Stock on Hand</b>				
14404	Diesel Fuel Rebate	(25,000)	(26,111)	(30,000)	114
14406	Sale of Fuel and Scrap	(500)	(282)	(500)	156
14405	Sale of Stock	(500)	0	(500)	156
	<b>Sub Total</b>	<b>(26,000)</b>	<b>(26,393)</b>	<b>(31,000)</b>	
	<b>OPERATING EXPENDITURE</b>				
	<b>Administration</b>				
14500	Expenses relating to Administration	407,000	387,940	395,000	500
14500	Expenses relating to Administration	61,000	52,335	55,000	501
14500	Expenses relating to Administration	0	0	0	520
14500	Expenses relating to Administration	6,000	6,646	0	901
14500	Expenses relating to Administration	12,000	13,731	9,000	904
14501	<b>Administration Office Maintenance</b>				
14501	<b>BADO Administration Office Maintenance</b>	4,500	4,873	4,500	500
14501	<b>BADO Administration Office Maintenance</b>	3,000	5,863	3,000	520
14501	<b>BADO Administration Office Maintenance</b>	6,000	6,063	6,000	521
14501	<b>BADO Administration Office Maintenance</b>	13,000	14,762	13,000	540
14501	<b>BADO Administration Office Maintenance</b>	15,000	26,770	15,000	541
14501	<b>BADO Administration Office Maintenance</b>	1,200	1,273	1,200	542
14501	<b>BADO Administration Office Maintenance</b>	2,500	2,282	2,500	570
14501	<b>BADO Administration Office Maintenance</b>	6,000	6,433	6,000	900
14502	Workers Compensation Premiums- Administration	18,000	750	18,000	570
14503	Office Equipment Maintenance - Admin	6,000	8,239	6,000	520
14504	Telecommunications - Admin	0	1,296	0	
14505	Travel & Accommodation - Admin	2,000	911	2,000	520
14506	Legal Expenses Administration	2,000	4,436	1,000	520
14507	Training Expenses - Admin	5,000	2,238	5,000	520
14508	Printing & Stationery - Admin	10,000	11,095	10,000	520
14509	Fringe Benefits Tax - Admin	12,000	14,565	12,000	580
14510	Conference Expenses - Admin	3,000	4,960	3,000	520
14511	Staff Uniform - Admin	3,000	1,081	3,000	520
14517	Postage & Freight	1,500	1,289	1,500	520
14521	Accounting Assistance	38,200	27,570	35,700	520
14522	Advertising	2,000	850	2,000	520
14599	Depreciation - Admin	34,000	31,972	20,000	550
14599	Depreciation - Admin	1,500	1,445	1,500	551
	<b>Sub Total</b>	<b>675,400</b>	<b>641,670</b>	<b>630,900</b>	
14515	Administration Costs Allocated to Programs	(675,400)	(635,948)	(630,900)	903
14515	Administration Costs Allocated to Programs	0	0	0	910
	<b>Sub Total</b>	<b>0</b>	<b>5,721</b>	<b>0</b>	

➤	14302	Insurance of Plant	24,000.00
➤	14307	Licences on Plant	7,500.00
➤	14306	Repair Wages	65,000.00
➤	14309	POC Allocated to Works	-370,500.00
➤	14404	Diesel Fuel Rebate	25,000.00
➤	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	<b>OTHER PROPERTY &amp; SERVICES</b>
		Operating Sub-Program	<b>Administration Overheads</b>
		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.
		<b>New Budget Initiatives and Highlights</b>	
➤	14505	Travel & Acomodation	2,000.00
➤	14500	2018/19 Salaries	407,000.00
		Superanuation	61,000.00
		Other	12,000.00
			<u>480,000.00</u>
➤	14511	Staff Uniforms	3,000.00
➤	14521	IT & Accounting Assistance	
		IT Vision	14,000.00
		Correspondance Module IT Vision	12,500.00
		IT Assistance 2v.NET	6,700.00
		Accounting Assistance	5,000.00
			<u>38,200.00</u>

**SHIRE OF WESTONIA**  
**Schedule 14 - OTHER PROPERTY & SERVICES**  
**ANNUAL BUDGET 2018/2019**

GL #	DESCRIPTION	ANNUAL BUDGET 2018/2019	ESTIMATED ACTUAL 2017/2018	ADOPTED BUDGET 2017/2018	IE CODE
<b>OPERATING REVENUE</b>					
<b>Administration</b>					
14512	Admin Re-Allocations	0	(80)	0	114
14525	Admin - Reimbursement	0	0	0	156
14525	Admin - Reimbursement	(1,000)	(4,069)	(500)	
	<b>Sub Total</b>	<b>(1,000)</b>	<b>(4,149)</b>	<b>(500)</b>	
<b>OPERATING EXPENDITURE</b>					
<b>Salaries &amp; Wages</b>					
14602	Gross Salaries & Wages	1,010,000	1,022,555	990,000	500
14603	Less Sal & Wages Alloc to Works	(1,010,000)	(1,022,555)	(990,000)	500
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>OPERATING EXPENDITURE</b>					
<b>Unclassified</b>					
14700	Expenses Relating to Unclassified	0	10,000	0	520
	<b>Sub Total</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	
<b>OPERATING REVENUE</b>					
<b>Unclassified</b>					
14701	Income Relating to Unclassified	0	(5,000)	0	156
	<b>Sub Total</b>	<b>0</b>	<b>(5,000)</b>	<b>0</b>	
<b>TOTAL EXPENDITURE TO OPERATING STATEMENT</b>		<b>17,100</b>	<b>(57,597)</b>	<b>5,100</b>	
<b>TOTAL INCOME TO OPERATING STATEMENT</b>		<b>(59,000)</b>	<b>(119,476)</b>	<b>(63,500)</b>	
<b>CAPITAL EXPENDITURE</b>					
<b>Administration</b>					
14559	Admin Loss on Sale	0	0		590
14514	Purchase Furniture & Equipment Administration	11,000	0		
14523	Administration Vehicle - CAPITAL	0	0	32,500	
14520	CEO Vehicle - CAPITAL	137,000	72,824	137,000	
	<b>TOTAL TO CAPITAL STATEMENT</b>	<b>148,000</b>	<b>72,824</b>	<b>169,500</b>	
<b>CAPITAL REVENUE</b>					
<b>Administration</b>					
14799	Proceeds on Sale of Assets	(20,000)	0	(20,000)	600
14598	Profit on Sale of Asset - Admin	(142,000)	(8,132)	(142,000)	130
	<b>TOTAL TO CAPITAL STATEMENT</b>	<b>(162,000)</b>	<b>(8,132)</b>	<b>(162,000)</b>	

➤	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	1,010,000.00
	14603	Less Wages Alloc to Works	<u>-1,010,000.00</u>
			0.00
➤	14514	New Photocopier	11,000.00
➤	14520	Admin Vehicle x 2	137,000.00

None.  
Mana

Local Laws  
Statutory Requirements

The

Photocopier

Service Levels

None.

Fees & Chages

None.

Capital Investment

None.

Financing

**30/06/2018**  
**Plant & Equipment Report**  
**Budgeted 18/19**

**BUDGET 17/18**

<i>Description</i>	<i>Sch No</i>	<i>Purchase Actual</i>	<i>Trade Value</i>	<i>Budget Net Total</i>	<i>Purchase Budget</i>	<i>Trade Value</i>	<i>Budget Net Total</i>
<b>Plant and Equipment</b>							
<b>Chief Executive Officer</b>							
		<b>68,500</b>	<b>71,000</b>	<b>(2,500)</b>	<b>68,500</b>	<b>71,000</b>	<b>(2,500)</b>
Toyota LandCruiser - 0WT	4	68,500	71,000	(2,500)	68,500	71,000	(2,500)
Toyota LandCruiser - 0WT		<b>137,000</b>	<b>142,000</b>	<b>(5,000)</b>	<b>137,000</b>	<b>142,000</b>	<b>(5,000)</b>
Toyota Rav 4 - 02WT	4	-	-	-			-
		-	-	-	-	-	-
<b>Plant &amp; Equipment Total - Sch 4</b>							
		<b>137,000</b>	<b>142,000</b>	<b>(5,000)</b>	<b>137,000</b>	<b>142,000</b>	<b>(5,000)</b>
Toyota Prado - WT111		54,000	52,000	2,000	54,000	52,000	2,000
Toyota Prado - WT111	12	54,000	52,000	2,000	54,000	52,000	2,000
		<b>108,000</b>	<b>104,000</b>	<b>4,000</b>	<b>108,000</b>	<b>104,000</b>	<b>4,000</b>
<b>Depot Vehicles - (Utilities)</b>							
Canter (P10) WT139	12			-			-
Toyota Hilux Dual Cab - 04WT	12				42,000	28,000	14,000
Note: Trading Gardeners Ute WT35 and moving graders ute to gardeners ute	12				26,000	13,000	13,000
		-	-	-	<b>68,000</b>	<b>41,000</b>	<b>27,000</b>
<b>Depot Vehicles - (Machinery)</b>							
Trailer Plant	12			-	9,000	-	9,000
Street Sweeper (JCB)	12	10,000		10,000			-
Roller	12			-	164,000	15,000	149,000
		<b>10,000</b>	-	<b>10,000</b>	<b>173,000</b>	<b>15,000</b>	<b>158,000</b>
<b>Plant &amp; Equipment Total - Sch 12</b>							
		<b>118,000</b>	<b>104,000</b>	<b>14,000</b>	<b>349,000</b>	<b>160,000</b>	<b>189,000</b>
<b>Total - Plant and Equipment</b>							
		<b>255,000</b>	<b>246,000</b>	<b>9,000</b>	<b>486,000</b>	<b>302,000</b>	<b>184,000</b>



**30/06/2019**  
**Budget Information Note 3**  
**Acquisition/Construction of Assets**

Program/Sub-program	Non-Infrastructure						Infrastructure				TOTAL	
	Land & Buildings		Plant & Equipment		Furniture & Equipment		Roads		Other		Budget (17/18)	Budget (18/19)
	Budget (17/18)	Budget (18/19)	Budget (17/18)	Budget (18/19)	Budget (17/18)	Budget (18/19)	Budget (17/18)	Budget (18/19)	Budget (17/18)	Budget (18/19)		
<b>Governance</b>											-	-
<b>Education</b>											-	-
Ablutions at School					7,500	7,000					7,500	7,000
<b>Housing</b>											-	-
Principal Loan #5					57,504	61,201					57,504	61,201
Solar					8,000	9,000						9,000
<b>Community Amenities</b>											-	-
<b>Recreation and Culture</b>											-	-
Reserves Infrastructure						10,000						
<b>Transport</b>											-	-
Road Construction							1,221,000	1,054,650			1,221,000	1,054,650
Footpaths							5,000				5,000	-
Depot Storage shelter with shelving	3,000										3,000	-
Toyota Prado - WT111			108000	108000							108,000	108,000
Trailer Plant			9000								9,000	-
Tandem Trailer											-	-
Ride on Mower											-	-
Canter - WT 139											-	-
Loader - 938WT											-	-
Grader - 770WT											-	-
Grader Ute			26000									-
Crew Cab			42000									-
Roller			164000									-
Principal Loan #4	22,696		24399								47,095	-
<b>Economic Services</b>											-	-
Standpipe Controller		32,000										32,000
Museum					6,000							6,000
Camper Kitchen	15,000										15,000	-
Principal Loan #6	8,123	9172									8,123	9,172
<b>Other Property &amp; Services</b>											-	-
CEO Vehicle			137,000	137000							137,000	137,000
Admin Vehicle			37,500								37,500	-
<b>Totals</b>	48,819	41,172	547,899	245,000	73,004	93,201	1,226,000	1,054,650	-	-	1,655,722	1,424,023
<b>TOTAL NON-INFRASTRUCTURE \$ 669,722 \$ 379,373</b>												
<b>TOTAL INFRASTRUCTURE \$ 1,226,000 \$ 1,054,650</b>												
<b>\$ 1,434,023</b>												

**SHIRE OF WESTONIA  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**5. INFORMATION ON BORROWINGS**

(a) Debenture Repayments

*FM Reg 29 (f)*

*FM Reg 30 (1) (d)*

Loan No	Particulars	Principal 1-Jul-18	New Loans	Loan Expiry Date	Original Loan Amount	Interest Rate (Yearly)	Principal Repayments		Principal Outstanding		Interest Repayments	
							2018/19 Budget \$	2017/18 Actual \$	2018/19 Budget \$	2017/18 Actual \$	2018/19 Budget \$	2017/18 Actual \$
5	<b>Housing</b> Lifestyle Village	126,338		10-May-20	500,000	6.33%	61,201	57,504	65,137	126,338	7,044	10,741
4	<b>Transport</b> Depot	0		29-Jun-18	180,000	7.37%	-	24,399	-	-	-	1,357
6	<b>Other Property and Services</b> School Bus*	29,277		10-Jan-21	80,000	6.17%	9,172	8,632	20,104	29,277	1,667	2,208
		155,615	0		760,000		70,373	90,535	85,241	155,615	8,711	14,306

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

INTEREST PER PROGRAM	Amount	Loan No	
Housing	042081	7,044	5
Transport	122081	0	4
Other Property & Services	148081	1,667	6
		<u>8,711</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 2019**

**RESERVES & OTHER RESTRICTED ASSETS**

	<b>2016/17 Actual \$</b>	<b>ANNUAL 2018/19 Budget \$</b>
<b>Cash Backed Reserves &amp; Other Restricted Assets</b>		
<b>(a) Leave Reserve</b>		
Opening Balance	100,285	102,037
Amount Set Aside / Transfer to Reserve	1,752	2,500
Amount Used / Transfer from Reserve	-	-
	<u>102,037</u>	<u>104,537</u>
<b>(b) Plant Reserve</b>		
Opening Balance	27,015	77,501
Amount Set Aside / Transfer to Reserve	50,486	252,000
Amount Used / Transfer from Reserve	-	-
	<u>77,501</u>	<u>329,501</u>
<b>(c) Building Reserve</b>		
<b>Building Reserve</b>		
Opening Balance	269,114	273,838
Amount Set Aside / Transfer to Reserve	4,724	6,500
Amount Used / Transfer from Reserve	-	-
	<u>273,838</u>	<u>280,338</u>
<b>(d) Communication &amp; IT Reserve</b>		
Opening Balance	26,487	26,949
Amount Set Aside / Transfer to Reserve	462	800
Amount Used / Transfer from Reserve	-	-
	<u>26,949</u>	<u>27,749</u>
<b>(e) Community Development Reserve</b>		
Opening Balance	84,971	86,457
Amount Set Aside / Transfer to Reserve	1,486	2,000
Amount Used / Transfer from Reserve	-	-
	<u>86,457</u>	<u>88,457</u>
<b>(f) Waste Management Reserve</b>		
Opening Balance	44,205	44,977
Amount Set Aside / Transfer to Reserve	772	1,000
Amount Used / Transfer from Reserve	-	-
	<u>44,977</u>	<u>45,977</u>
<b>(g) Swimming Pool Redevelopment Reserve</b>		
Opening Balance	65,455	-
Amount Set Aside / Transfer to Reserve	(65,455)	-
Amount Used / Transfer from Reserve	-	-
	<u>-</u>	<u>-</u>
<b>TOTAL CASH BACKED RESERVES</b>	<b><u>611,759</u></b>	<b><u>876,559</u></b>

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

<b>SCHEDULE OF FEES AND CHARGES</b>	
<b>GOVERNANCE</b>	
<b>GENERAL</b>	
Instalment Administration Fee (per instalment)	\$12.00
Recovery of Dishonour Fees - Direct Debit	At Cost
Recovery of Dishonour Fees - Cheques	At Cost
Rate Enquiry Fees - Property Information Reports	\$88.00
Document / Building Plan Search Fee	\$77.00
Rate Book - full print out	\$150.00
Subscription to monthly agenda - per annum	\$275.00
Single monthly agenda	\$30.00
Subscription to monthly minutes - per annum	\$275.00
Single monthly minutes	\$30.00
Annual Report	\$30.00
Annual Financial Statements	\$30.00
Council Annual Budget	\$35.00
Electoral Rolls	\$130.00
Freedom of Information - 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
<b>PHOTOCOPYING</b>	
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
<b>LAW, ORDER AND PUBLIC SAFETY</b>	
<b>FOOD ACT 2008 SECTION 110</b>	
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
<b>SANITATION</b>	
<b>GENERAL</b>	
Domestic Refuse Charge 240lt - per annum*	\$165.00
Domestic Refuse Charge 240lt - (Additional Pick Up) per annum*	\$165.00
Domestic/Commercial Refuse Charge 240lt - (Recycling) per annum*	\$165.00
Domestic/Commercial Refuse Charge 240lt - (Additional Recycling) per annum*	\$165.00
Commercial Refuse Charge 240lt - per annum*	\$165.00
Commercial Refuse Charge 240lt - (Additional Pick Up) per annum*	\$165.00
<b>LANDFILL SITE</b>	
Tyres	NOT ACCEPTED
Asbestos	NOT ACCEPTED
Commercial Bulk Waste – unsorted/m <sup>3</sup> - approval by CEO	\$25.00
Commercial Bulk Waste – sorted/m <sup>3</sup> - approval by CEO	\$20.00
<b>CEMETERY</b>	
<b>BURIAL CHARGES</b>	
<b>For Each Internment:</b>	
Burial Fee	\$550.00
Additional Fee Sat/Sun	\$55.00
<b>Niche Wall: Internment</b>	
Single (no Reservation fee paid)	\$275.00
Plaque Single	Cost + 15% + \$75.00

<b>MISCELLANEOUS CHARGES</b>		
For sinking a grave beyond 2.15m for each additional 300mm		<b>\$55.00</b>
<b>SWIMMING AREAS</b>		
<b>SWIMMING POOL</b>		
Private Swimming Pool Inspection		<b>\$60.00</b>
Admissions Adult		<b>Free</b>
Admission Children (Attending School)/Seniors		<b>Free</b>
Spectators		<b>Free</b>
<b>WESTONIA RECREATION COMPLEX</b>		
Complex (with Alcohol)		<b>\$110.00</b>
Complex (without Alcohol)		<b>\$66.00</b>
Kitchen only		<b>\$33.00</b>
Badminton/dance		<b>\$11.00</b>
Additional charge after 1am		<b>\$22.00</b>
Wanderers Stadium		<b>\$88.00</b>
Wanderers Stadium - Meetings (by negotiation with CEO) per hour		<b>Negotiation</b>
Old Miners Hall		<b>\$88.00</b>
Marquee Hire (local)	<b>Bond of \$500</b>	<b>\$110.00</b>
Marquee Hire (other)	<b>Bond of \$500</b>	<b>\$550.00</b>
Chair (each)		<b>\$0.22</b>
Trestle (each)		<b>\$2.20</b>
<b>GYMNASIUM</b>		
Gymnasium		<b>Free</b>
<b>ECONOMIC SERVICES</b>		
<b>CARAVAN PARK</b>		
Caravan Site (powered) / night		<b>20.00</b>
Industrial Crews-per person / night		<b>20.00</b>
Caravan Site (powered) / week		<b>120.00</b>
Tent Site (unpowered) / night		<b>10.00</b>
Tent Site (unpowered) / week		<b>60.00</b>
"Old School" Overflow Caravan Site (powered) / week		<b>120.00</b>
Caravans left unattended /day		<b>20.00</b>
Caravans left unattended /week		<b>140.00</b>
Overflow area (powered) / night		<b>10.00</b>
Overflow area (unpowered) / night		<b>5.00</b>
<b>PRIVATE WORKS - PLANT HIRE INCLUSIVE OF LABOUR - per hour charge (max. 8 hrs per day)</b>		
Graders <i>per hr</i>		<b>175.00</b>
Loader <i>per hr</i>		<b>165.00</b>
Telehandler <i>per hr</i>		<b>130.00</b>
Semi Sidetipper/Water Tanker/ Drop Deck <i>per hr</i>		<b>145.00</b>
Road Train Sidetipper <i>per hr</i>		<b>190.00</b>
Multi-tyre Roller <i>per hr</i>		<b>120.00</b>
Steel Drum Roller <i>per hr</i>		<b>120.00</b>
Tractor <i>per hr</i>		<b>100.00</b>
Mini Excavator <i>per hr</i>		<b>110.00</b>
Utilities <i>per hr</i>		<b>55.00</b>
Light Truck <i>per hr</i>		<b>66.00</b>
New Tree Planter <i>per day</i>		<b>110.00</b>
Old Tree Planter <i>per day</i>		<b>55.00</b>
Small Equipment <i>per day</i>		<b>33.00</b>
Low Loader Dry per day		<b>\$180 + .10 per km other than Perth</b>
Low Loader Dry per day (Perth)		<b>\$220</b>
Community Bus Hire		<b>.88/km plus fuel</b>
Rabbit Baiter (no labour)		<b>20.00</b>
Supervision		<b>110.00</b>
Administration Charge		<b>10%</b>
Labour		<b>65.00</b>
Labour with penalty rates		<b>as per award 1.5</b>
Labour with penalty rates		<b>as per award 2.0</b>
<b>MATERIAL CARTAGE &amp; DELIVERY CHARGES (within town boundary)</b>		
Gravel / Yellow sand per cubic metre Delivered		<b>\$40.00</b>
Gravel / Yellow sand per cubic metre in ground		<b>\$10.00</b>
Gravel / Yellow sand per cubic metre - loaded by Shire		<b>\$19.00</b>
Mulch		<b>Market Rates + 10%</b>
Aggregate		<b>Market Rates + 10%</b>

\* Denotes no GST applicable on these Fees & Charges

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