

2019-2020 Annual Budget

"A vibrant community lifestyle."

This Report can be viewed on the Shire's website:

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

Or email shire@westonia.wa.gov.au

In person 41 Wolfram Street, Westonia WA 6423



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*Westonia a
vibrant
community
lifestyle.*

2019-2020 Budget Overview

Budget Highlights

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

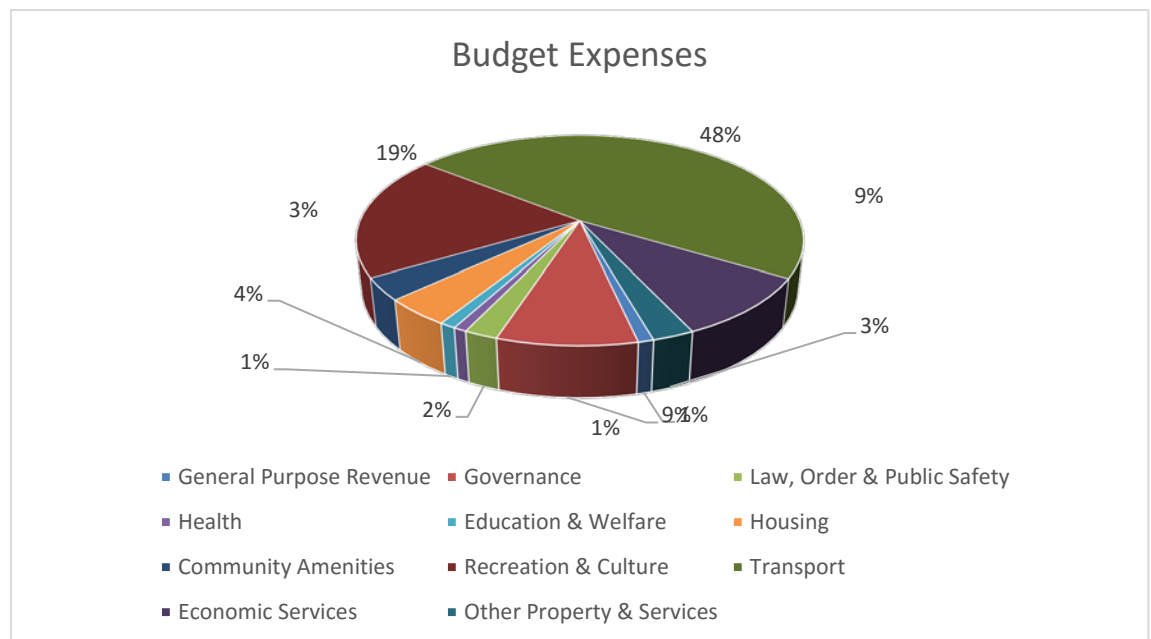
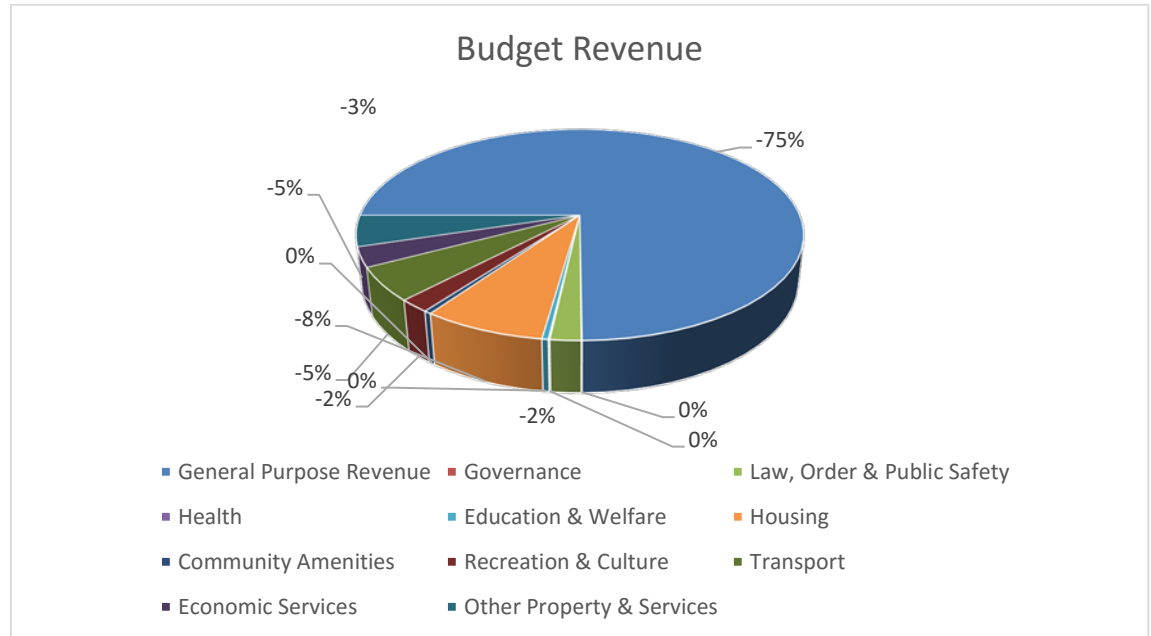
The 2019-2020 budget has been based on an annual expenditure of \$3,847,067.00. This includes amounts received in the form of rates from the owners of properties with the Shire of Westonia.

Key Projects

The main capital projects included for the year are: -

- o 10 x Standpipes Controllers;
- o Museum Display Expansion
- o Construction of 2 aged houses (two 2x2 houses) on old School site (CEACA – outside of budget);
- o Solar Panels at 2 residences;
- o Solar Panels at Old School Site;
- o Over \$1,124,626 worth of road works;
- o Changeover of a Prime Mover and light vehicles;

Financial Summary



Your Council

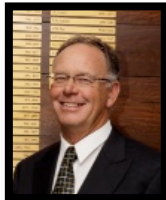
The Shire of Westonia is made up of six representatives that enable Council to work towards goals, strategies and outcomes that will benefit all residents and ratepayers



Cr Karin Day (2019)
Shire President
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Cr Bill Huxtable (2021)
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Cr Ross Della Bosca (2019)
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Cr Renae Corsini (2019)
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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 or call (08) 90467063 for the 2019/20 Ordinary Meetings of Council dates, which will be available after December 2019.

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

Council Meeting Dates		
18 July 2019	21 November 2019	16 April 2020*
15 August 2019	19 December 2019	21 May 2020*
19 September 2019	20 February 2020*	18 June 2020*
17 October 2019	19 March 2020*	* date to be confirmed

Council Elections

Local government elections will be held on 19 October 2019, the terms are ending for:

Cr Karin Day

Cr Ross DellaBosca

Cr Renae Corsini

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

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

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

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

Our Shire

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

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

Role of The Shire of Westonia

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

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

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



Statement of Rating Information 2019/2020

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 (i.e. card number, etc.) with Council.

Where will my rates go??? 2019/20



For every \$100 the Shire of Westonia spent in 2019/20 is: -

\$19.00
on Recreation & Culture

\$1.00
on Other

\$47.00
on Roads

\$10.00
on Economic Services

\$4.00
on Community Amenities

\$2.00
on Law, Order & Public Safety

\$8.00
on Governance

\$1.00
on Health

\$6.00
on Housing

\$2.00
on Education & Welfare

SHIRE OF WESTONIA
BUDGET
FOR THE YEAR ENDED 30 JUNE 2020

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SHIRE'S VISION

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

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2020**

BY NATURE OR TYPE

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	1,047,341	998,196	941,290
Operating grants, subsidies and contributions	9	877,517	1,841,168	805,116
Fees and charges	8	289,930	922,616	260,850
Interest earnings	10(a)	22,400	18,689	21,600
Other revenue	10(b)	55,592	46,811	42,117
		2,292,780	3,827,480	2,070,973
Expenses				
Employee costs		(916,606)	(960,899)	(922,994)
Materials and contracts		(474,161)	(747,191)	(438,023)
Utility charges		(146,800)	(214,889)	(156,460)
Depreciation on non-current assets	5	(1,428,840)	(1,229,901)	(1,912,840)
Interest expenses	10(d)	(4,201)	(10,678)	(8,711)
Insurance expenses		(103,587)	(113,835)	(107,000)
Other expenditure		(58,623)	(52,669)	(49,873)
		(3,132,818)	(3,330,062)	(3,595,901)
Subtotal		(840,038)	497,418	(1,524,928)
Non-operating grants, subsidies and contributions	9	665,555	382,326	575,243
Profit on asset disposals	4(b)	303,347	25,948	8,648
Loss on asset disposals	4(b)	0	(53)	(2,919)
		968,902	408,221	580,972
Net result		128,864	905,639	(943,956)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		128,864	905,639	(943,956)

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

FOR THE YEAR ENDED 30TH JUNE 2020

BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations. The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 12 to the budget.

2018/19 ACTUAL BALANCES

Balances shown in this budget as 2018/19 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2019 the following new accounting policies are to be adopted and have impacted on the preparation of the budget:

- AASB 15 - Revenue from Contracts with Customers;
- AASB 16 - Leases; and
- AASB 1058 - Income of Not-for-Profit Entities.

Explanation of the changes arising from these standards is provided at Note 14.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE**REVENUES****RATES**

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

SERVICE CHARGES

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

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

PROFIT ON ASSET DISPOSAL

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

REVENUES (CONTINUED)**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES**EMPLOYEE COSTS**

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation 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 2020**
BY REPORTING PROGRAM

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
Revenue	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		1,150	562	1,150
General purpose funding		1,704,508	2,343,496	1,548,956
Law, order, public safety		42,400	42,892	43,400
Health		2,000	1,309	2,000
Education and welfare		8,750	10,670	2,000
Housing		171,280	164,804	172,200
Community amenities		10,300	8,250	10,300
Recreation and culture		43,800	33,373	61,800
Transport		116,000	409,309	68,000
Economic services		89,092	114,670	102,167
Other property and services		103,500	698,147	59,000
		2,292,780	3,827,482	2,070,973
Expenses excluding finance costs	5,10(c)(e)(f)(f)			
Governance		(330,116)	(287,443)	(309,558)
General purpose funding		(36,500)	(33,593)	(42,000)
Law, order, public safety		(79,000)	(74,781)	(62,610)
Health		(34,290)	(27,253)	(33,890)
Education and welfare		(38,000)	(34,736)	(43,321)
Housing		(158,946)	(160,742)	(165,564)
Community amenities		(130,266)	(105,366)	(128,266)
Recreation and culture		(738,398)	(724,802)	(743,148)
Transport		(1,206,052)	(997,481)	(1,846,873)
Economic services		(359,950)	(368,119)	(330,550)
Other property and services		(17,100)	(505,067)	118,590
		(3,128,618)	(3,319,383)	(3,587,190)
Finance costs	6, 10(d)			
Housing		(3,108)	(7,968)	(7,044)
Economic services		(1,092)	(2,710)	(1,667)
		(4,200)	(10,678)	(8,711)
Subtotal		(840,038)	497,421	(1,524,928)
Non-operating grants, subsidies and contributions	9	665,555	382,326	575,243
Profit on disposal of assets	4(b)	303,347	25,948	8,648
(Loss) on disposal of assets	4(b)	0	(53)	(2,919)
		968,902	408,221	580,972
Net result		128,864	905,642	(943,956)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		128,864	905,642	(943,956)

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

FOR THE YEAR ENDED 30TH JUNE 2020**KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS**

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

OBJECTIVE**GOVERNANCE**

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

ACTIVITIES

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

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

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

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

HEALTH

To provide an operational framework for environmental and community health.

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

EDUCATION AND WELFARE

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

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

HOUSING

To help ensure adequate staff, community and aged housing.

Provision and maintenance of staff, community and aged housing.

COMMUNITY AMENITIES

To provide services required by the community.

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

RECREATION AND CULTURE

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

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

TRANSPORT

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

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

ECONOMIC SERVICES

To help promote the shire and its economic wellbeing.

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

OTHER PROPERTY AND SERVICES

To monitor and control council's overheads operating accounts.

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

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2020**

BY NATURE OR TYPE

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		1,047,341	1,004,462	941,290
Operating grants, subsidies and contributions		877,517	1,781,444	805,116
Fees and charges		289,930	922,616	260,850
Interest earnings		22,400	18,689	21,600
Goods and services tax		0	1,710	0
Other revenue		55,592	46,811	42,117
		2,292,780	3,775,732	2,070,973
Payments				
Employee costs		(916,606)	(1,023,338)	(922,994)
Materials and contracts		(474,161)	(458,542)	(438,023)
Utility charges		(146,800)	(214,889)	(156,460)
Interest expenses		(4,201)	(5,110)	(8,711)
Insurance expenses		(103,587)	(113,835)	(107,000)
Other expenditure		(58,623)	(52,669)	(49,873)
		(1,703,978)	(1,868,383)	(1,683,061)
Net cash provided by (used in) operating activities	3	588,802	1,907,349	387,912
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(769,648)	(483,952)	(647,903)
Payments for construction of infrastructure	4(a)	(1,124,626)	(801,040)	(1,221,000)
Non-operating grants, subsidies and contributions used for the development of assets	9	665,555	382,326	575,243
Proceeds from sale of plant & equipment	4(b)	303,347	271,482	240,910
Net cash provided by (used in) investing activities		(925,372)	(631,184)	(1,052,750)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(75,808)	(73,827)	(70,373)
Proceeds from self supporting loans	6(a)	0	9,033	0
Net cash provided by (used in) financing activities		(75,808)	(64,794)	(70,373)
Net increase (decrease) in cash held		(412,378)	1,211,371	(735,211)
Cash at beginning of year		3,198,885	1,987,514	1,899,424
Cash and cash equivalents at the end of the year	3	2,786,507	3,198,885	1,164,213

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 2020

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2019/20 Budgeted rate revenue	2019/20 Budgeted interim rates	2019/20 Budgeted back rates	2019/20 Budgeted total revenue	2018/19 Actual total revenue	2018/19 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate									
Gross rental valuations									
GRV -Residential	0.072073	48	614,339	44,277	0	0	44,277	48,075	43,026
GRV- Mining	0.204953	2	1,305,800	267,628	0	0	267,628	310,651	254,884
Unimproved valuations									
UV - Rural/Pastoral	0.015922	130	44,851,498	714,126	0	0	714,126	619,903	622,818
UV - Mining	0.015922	6	167,877	2,673	0	0	2,673	2,024	2,162
Sub-Totals		186	46,939,515	1,028,704	0	0	1,028,704	980,653	922,890
Minimum									
Minimum payment									
	\$								
Gross rental valuations									
GRV -Residential	355	16	23,722	5,680	0	0	5,680	4,970	5,680
GRV- Mining	0	0	0	0	0	0	0		
Unimproved valuations									
UV - Rural/Pastoral	355	17	136,402	6,035	0	0	6,035	6,390	6,390
UV - Mining	200	12	48,866	2,400	0	0	2,400	1,800	1,800
Sub-Totals		45	208,990	14,115	0	0	14,115	13,160	13,870
		231	47,148,505	1,042,819	0	0	1,042,819	993,813	936,760
Discounts/concessions (Refer note 1(f))							0	0	0
Total amount raised from general rates							1,042,819	993,813	936,760
Ex-Gratia							4,522	4,383	4,530
Specified area rates (Refer note 1(e))							0	0	0
Total rates							1,047,341	998,196	941,290

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 2019/20 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

**RATES SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2020**
BY REPORTING PROGRAM

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2 (b)(i)	2,445,206	1,666,808	1,205,049
		2,445,206	1,666,808	1,205,049
Revenue from operating activities (excluding rates)				
Governance		1,150	562	1,150
General purpose funding		661,689	1,349,683	612,196
Law, order, public safety		42,400	42,892	43,400
Health		2,000	1,309	2,000
Education and welfare		8,750	10,670	2,000
Housing		171,280	164,804	172,200
Community amenities		10,300	8,250	10,300
Recreation and culture		43,800	33,373	61,800
Transport		267,000	412,486	68,000
Economic services		98,839	114,670	102,167
Other property and services		246,100	720,917	67,648
		1,553,308	2,859,616	1,142,861
Expenditure from operating activities				
Governance		(330,115)	(287,443)	(309,558)
General purpose funding		(36,500)	(33,593)	(42,000)
Law, order, public safety		(79,000)	(74,781)	(62,610)
Health		(34,290)	(27,253)	(33,890)
Education and welfare		(38,000)	(34,736)	(43,321)
Housing		(162,054)	(168,710)	(172,608)
Community amenities		(130,266)	(105,366)	(128,266)
Recreation and culture		(738,398)	(724,802)	(743,148)
Transport		(1,206,052)	(997,534)	(1,849,792)
Economic services		(361,042)	(370,829)	(332,217)
Other property and services		(17,100)	(505,067)	118,590
		(3,132,817)	(3,330,114)	(3,598,820)
Non-cash amounts excluded from operating activities	2 (b)(ii)	1,125,493	1,204,006	1,907,111
Amount attributable to operating activities		1,991,190	2,400,316	656,201
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9	665,555	382,326	575,243
Purchase property, plant and equipment	4(a)	(769,648)	(483,952)	(647,903)
Purchase and construction of infrastructure	4(a)	(1,124,626)	(801,040)	(1,221,000)
Proceeds from disposal of assets	4(b)	303,347	271,482	240,910
Amount attributable to investing activities		(925,372)	(631,184)	(1,052,750)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(75,808)	(73,827)	(70,373)
Proceeds from self supporting loans	6(a)	0	9,033	0
Transfers to cash backed reserves (restricted assets)	7(a)	(1,098,200)	(260,868)	(264,800)
Transfers from cash backed reserves (restricted assets)	7(a)	300,000	0	0
Amount attributable to financing activities		(874,008)	(325,662)	(335,173)
Budgeted deficiency before general rates		191,810	1,443,470	(731,722)
Estimated amount to be raised from general rates	1	1,042,819	993,813	936,760
Net current assets at end of financial year - surplus/(deficit)	2 (b)(i)	1,234,629	2,437,283	205,038

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 2020

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
		\$	%	%
Option one				
Single full payment	5/09/2019	0	0.00%	11.00%
Option two				
First instalment	5/09/2019	10	5.50%	11.00%
Second instalment	13/01/2020	10	5.50%	11.00%
Option three				
First instalment	5/09/2019	10	5.50%	11.00%
Second instalment	9/11/2019	10	5.50%	11.00%
Third instalment	13/01/2020	10	5.50%	11.00%
Fourth instalment	15/03/2020	10	5.50%	11.00%

	2019/20 Budget revenue	2018/19 Actual revenue	2018/19 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	2,500	2,809	2,000
Instalment plan interest earned	2,800	2,597	3,500
	5,300	5,406	5,500

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

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

Differential general rate

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

(d) Differential Minimum Payment

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

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

1. RATES AND SERVICE CHARGES (CONTINUED)

(e) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30th June 2020.

(e) Service Charges

The Shire did not raise service charges for the year ended 30th June 2020.

1. RATES AND SERVICE CHARGES (CONTINUED)

(f) Rates discounts

The Shire does not offered discounts for early payment of rates for the year ended 30th June 2020.

(f) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2020.

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

2 (a). NET CURRENT ASSETS

		2019/20 Budget 30 June 2020	2019/20 Budget 01 July 2019	2018/19 Estimated Actual 30 June 2019	2018/19 Budget 30 June 2019
Note		\$	\$	\$	\$
Composition of estimated net current assets					
Current assets					
Cash - unrestricted	3	1,112,358	1,524,736	2,322,936	284,330
Cash - restricted reserves	3	1,674,150	1,674,150	875,950	879,883
Receivables		141,186	141,186	141,186	97,811
Inventories		7,964	7,964	7,964	7,964
		2,935,658	3,348,036	3,348,036	1,269,988
Less: current liabilities					
Trade and other payables		(26,880)	(26,880)	(26,880)	(294,113)
Contract liabilities		0	0	(7,923)	
Long term borrowings		72,354	(3,454)	(3,454)	140,745
Provisions		175,507	175,507	175,507	122,711
		220,981	145,173	137,250	(30,657)
Net current assets		3,156,639	3,493,209	3,485,286	1,239,331

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

2 (b). NET CURRENT ASSETS (CONTINUED)

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

Operating activities excluded from budgeted deficiency

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

		2019/20 Budget 30 June 2020	2019/20 Budget 01 July 2019	2018/19 Estimated Actual 30 June 2019	2018/19 Budget 30 June 2019
Note		\$	\$	\$	\$
(i) Current assets and liabilities excluded from budgeted deficiency					
Net current assets	2	3,156,639	3,493,209	3,485,286	1,239,331
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.					
Adjustments to net current assets					
Less: Cash - restricted reserves	3	(1,674,150)	(875,950)	(875,950)	(879,883)
Less: Current assets not expected to be received at end of year - current portion of self supporting loans receivable			0		(13,666)
Add: Current liabilities not expected to be cleared at end of year - Current portion of borrowings		(72,354)	3,454	3,454	(140,745)
- Employee benefit provisions		(175,507)	(175,507)	(175,507)	
Adjusted net current assets - surplus/(deficit)		1,234,628	2,445,206	2,437,283	205,037
(ii) Operating activities excluded from budgeted deficiency					
The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.					
Adjustments to operating activities					
Less: Profit on asset disposals	4(b)	(303,347)	(25,948)	(25,948)	(8,648)

Add: Loss on disposal of assets	4(b)	0	53	53	2,919
Add: Depreciation on assets	5	1,428,840	1,229,901	1,229,901	1,912,840
Non cash amounts excluded from operating activities		1,125,493	1,204,006	1,204,006	1,907,111

(iii) Reason for adjustment to Adjusted net current assets - surplus/(deficit) on 1 July 2019

The Shire has elected to retrospectively apply the cumulative effect of applying AASB 1058 Income of Not-for-Profit Entities at the date of initial application of the standard, being 1 July 2019. The impact of applying the standard was to recognise unspent grants and contributions for construction of recognisable non-financial assets controlled by the Shire as a liability. The opening budgeted surplus/deficit on 1 July 2019 has been amended accordingly from the estimated actual closing surplus/deficit.

Refer to note 14 for further explanation of the impact of the changes in accounting policies

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

2 (c). NET CURRENT ASSETS (CONTINUED)

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

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.

CONTRACT ASSETS

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

PROVISIONS

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

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

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.

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.

CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

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 2020**

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:

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
Cash - unrestricted	1,112,358	2,322,936	284,330
Cash - restricted	1,674,149	875,949	879,883
	2,786,507	3,198,885	1,164,213
The following restrictions have been imposed by regulation or other externally imposed requirements:			
Reserves cash backed - Leave Reserve	106,083	104,283	105,142
Reserves cash backed - Plant Replacement	587,439	329,939	329,664
Reserves cash backed - Building	565,364	279,864	281,960
Reserves cash backed - Communication/IT	48,142	27,542	27,909
Reserves cash backed - Community Development	220,160	88,360	88,970
Reserves cash backed - Waste Management	96,961	45,961	46,238
Reserves cash backed - Swimming Pool ReDevelopment	50,000	0	0
	1,674,149	875,949	879,883
Reconciliation of net cash provided by operating activities to net result			
Net result	128,865	905,641	(943,955)
Depreciation	1,428,840	1,229,901	1,912,840
(Profit)/loss on sale of asset	(303,347)	(25,895)	(5,729)
(Increase)/decrease in receivables	0	(51,748)	
(Increase)/decrease in contract assets	0	0	
Increase/(decrease) in payables	0	298,875	
Increase/(decrease) in contract liabilities	0	0	
Increase/(decrease) in employee provisions	0	(67,097)	
Change in accounting policies transferred to retained surplus (refer to Note 14)	0	0	0
Grants/contributions for the development of assets	(665,555)	(382,326)	(575,243)
Net cash from operating activities	588,803	1,907,351	387,913

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 2020

4. FIXED ASSETS

(a) Acquisition of Assets

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

	Reporting program						2019/20 Budget total	2018/19 Actual total	2018/19 Budget total
	Education and welfare	Housing	Recreation and culture	Transport	Economic services	Other property and services			
Asset class	\$	\$	\$	\$	\$	\$	\$	\$	
<i>Property, Plant and Equipment</i>									
Buildings - non-specialised				6,000	41,747	50,000	97,747	27,449	
Furniture and equipment	10,000	78,061	5,000		37,000	10,000	140,061	104,539	105,004
Plant and equipment				363,000		168,840	531,840	351,964	542,899
	10,000	78,061	5,000	369,000	78,747	228,840	769,648	483,952	647,903
<i>Infrastructure</i>									
Infrastructure - Roads				1,099,626			1,099,626	801,040	1,221,000
Infrastructure - Footpaths				25,000			25,000		
	0	0	0	1,124,626	0	0	1,124,626	801,040	1,221,000
Total acquisitions	10,000	78,061	5,000	1,493,626	78,747	228,840	1,894,274	1,284,992	1,868,903

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 2020**

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

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

	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss	2018/19 Actual Net Book Value	2018/19 Actual Sale Proceeds	2018/19 Actual Profit	2018/19 Actual Loss	2018/19 Budget Net Book Value	2018/19 Budget Sale Proceeds	2018/19 Budget Profit	2018/19 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Transport		151,000	151,000	0	106,512	109,636	3,177	(53)	101,101	98,182	0	(2,919)
Economic services		9,747	9,747	0		0	0	0		0	0	0
Other property and services		142,600	142,600	0	139,076	161,846	22,770	0	134,080	142,728	8,648	0
	0	303,347	303,347	0	245,588	271,482	25,947	(53)	235,181	240,910	8,648	(2,919)
By Class												
<u>Property, Plant and Equipment</u>												
Plant and equipment		303,347	303,347		245,588	271,482	25,947	(53)	235,181	240,910	8,648	(2,919)
	0	303,347	303,347	0	245,588	271,482	25,947	(53)	235,181	240,910	8,648	(2,919)

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

- Staff housing programme
- Plant replacement programme

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

5. ASSET DEPRECIATION

By Program

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

By Class

Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - Roads
Infrastructure - Footpaths
Infrastructure - Parks and Ovals

2019/20 Budget	2018/19 Actual	2018/19 Budget
\$	\$	\$
40	0	40
17,000	16,110	17,000
1,600	1,520	1,600
10,000	9,257	10,000
67,000	64,823	67,000
49,200	46,024	49,200
215,500	198,715	209,500
781,000	606,930	1,431,000
82,000	79,068	67,000
205,500	207,454	60,500
1,428,840	1,229,901	1,912,840
384,140	367,319	394,140
59,000	58,091	53,000
190,000	183,636	35,000
750,000	576,039	1,400,000
12,000	10,591	12,000
33,700	34,225	18,700
1,428,840	1,229,901	1,912,840

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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 system	75 years

DEPRECIATION (CONTINUED)

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.

RECOGNITION OF ASSETS

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

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	Budget Principal	2019/20 Budget New loans	2019/20 Budget Principal repayments	2019/20 Budget Interest repayments	Budget Principal outstanding	Actual Principal	2018/19 Actual New loans	2018/19 Actual Principal repayments	2018/19 Actual Interest repayments	Actual Principal outstanding	Budget Principal	2018/19 Budget New loans	2018/19 Budget Principal repayments	2018/19 Budget Interest repayments	Budget Principal outstanding
	1 July 2019				30 June 2020	1 July 2018				30 June 2019	1 July 2018				30 June 2019
		\$	\$	\$	\$			\$	\$	\$			\$	\$	\$
Housing															
Loan 5 - Lifestyle Village	66,061	0	66,061	3,108	(0)	126,338	0	60,277	7,968	66,061	126,338	0	61,201	7,044	65,137
Economic services															
Loan 6 - School Bus	15,728	0	9,747	1,092	5,981	29,277	0	13,549	2,710	15,728	29,277	0	9,172	1,667	20,105
	66,061	0	66,061	3,108	(0)	126,338	0	60,277	7,968	66,061	126,338	0	61,201	7,044	65,137
Self Supporting Loans															
Economic services															
Loan 6 - School Bus	15,728	0	9,747	1,092	5,981	29,277	0	13,549	2,710	15,728	29,277	0	9,172	1,667	20,105
	15,728	0	9,747	1,092	5,981	29,277	0	13,549	2,710	15,728	29,277	0	9,172	1,667	20,105
	81,788	0	75,808	4,201	5,981	155,615	0	73,827	10,678	81,788	155,615	0	70,373	8,711	85,242

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 2020**

6. INFORMATION ON BORROWINGS (CONTINUED)

(b) New borrowings - 2019/20

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2020

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2019 nor is it expected to have unspent borrowing funds as at 30th June 2020.

(d) Credit Facilities

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit			
Bank overdraft at balance date			
Credit card limit	13,000	13,000	13,000
Credit card balance at balance date	(5,000)	(5,000)	(5,000)
Total amount of credit unused	8,000	8,000	8,000
Loan facilities			
Loan facilities in use at balance date	5,981	81,788	85,242

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 2020

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2019/20 Budget Opening Balance	2019/20 2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance	2018/19 Actual Opening Balance	2018/19 2018/19 Actual Transfer to	2018/19 Actual Transfer (from)	2018/19 Actual Closing Balance	2018/19 Budget Opening Balance	2018/19 2018/19 Budget Transfer to	2018/19 Budget Transfer (from)	2018/19 Budget Closing Balance
Reserves cash backed - Leave Reser	\$ 104,283	\$ 1,800	\$	\$ 106,083	\$ 102,642	\$ 1,641	\$ 0	\$ 104,283	\$ 102,642	\$ 2,500	\$ 0	\$ 105,142
Reserves cash backed - Plant Replace	329,939	507,500	(250,000)	587,439	77,664	252,275	0	329,939	77,664	252,000	0	329,664
Reserves cash backed - Building	279,864	285,500		565,364	275,460	4,404	0	279,864	275,460	6,500	0	281,960
Reserves cash backed - Communicati	27,542	20,600		48,142	27,109	433	0	27,542	27,109	800	0	27,909
Reserves cash backed - Community D	88,360	181,800	(50,000)	220,160	86,969	1,391	0	88,360	86,970	2,000	0	88,970
Reserves cash backed - Waste Manag	45,961	51,000		96,961	45,238	723	0	45,961	45,238	1,000	0	46,238
Reserves cash backed - Swimming Pc	0	50,000		50,000	0	0	0	0	0	0	0	0
	875,949	1,098,200	(300,000)	1,674,149	615,081	260,868	0	875,949	615,083	264,800	0	879,883

NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

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 Reser	Ongoing	- to be used to fund annual and long service leave requirements.
Reserves cash backed - Plant Replace	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 - Communicati	Ongoing	- to be used for the purpose of upgrading IT equipment and rebroadcasting equipment.
Reserves cash backed - Community D	Ongoing	- to be used for the development of land, buildings and facilities for the community.
Reserves cash backed - Waste Manag	Ongoing	- to be used for ongoing waste management strategies.
Reserves cash backed - Swimming Pc	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 2020**

8. FEES & CHARGES REVENUE

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
Governance	150	0	150
Law, order, public safety	900	903	900
Health	0	(91)	0
Education and welfare	0	7,546	0
Housing	168,280	159,848	169,200
Community amenities	10,300	8,250	10,300
Recreation and culture	1,800	1,601	1,800
Economic services	44,500	76,484	44,500
Other property and services	64,000	668,075	34,000
	289,930	922,616	260,850

9. GRANT REVENUE

Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:

By Program:

Operating grants, subsidies and contributions

General purpose funding	633,017	1,324,506	584,116
Law, order, public safety	37,500	37,139	38,500
Education and welfare	8,000	2,125	2,000
Housing	500	96	500
Recreation and culture	42,000	31,772	60,000
Transport	116,000	409,309	68,000
Economic services	40,500	35,988	52,000
Other property and services	0	234	0
	877,517	1,841,168	805,116

Non-operating grants, subsidies and contributions

Transport	632,555	382,326	575,244
Economic services	33,000	0	0
	665,555	382,326	575,244

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

10. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments

- Reserve funds

- Other funds

Other interest revenue (refer note 1b)

* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5%.

(b) Other revenue

Reimbursements and recoveries

Other

The net result includes as expenses

(c) Auditors remuneration

Audit services

(d) Interest expenses (finance costs)

Borrowings (refer Note 6(a))

Interest expense on lease liabilities

(e) Elected members remuneration

Meeting fees

Mayor/President's allowance

Travelling expenses

Telecommunications allowance

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
	14,000	10,830	15,000
	5,600	5,262	3,100
	2,800	2,597	3,500
	22,400	18,689	21,600
	41,892	40,585	32,667
	13,700	6,226	9,450
	55,592	46,811	42,117
	22,000	10,232	15,000
	22,000	10,232	15,000
	4,201	10,678	8,711
	4,201	10,678	8,711
	21,534	21,395	21,320
	5,589	5,553	5,553
	1,000	0	1,500
	1,200	1,091	4,000
	29,323	28,039	32,373

SIGNIFICANT ACCOUNTING POLICIES

LEASES

At inception of a contract, an entity shall assess whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a lessee shall recognise a right-of-use asset and a lease liability.

At the commencement date, a lessee shall measure the right-of-use asset at cost.

LEASES (CONTINUED)

At the commencement date, a lessee shall measure the lease liability at the present value of the lease payments that are not paid at that date. The lease payments shall be discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the lessee shall use the lessee's incremental borrowing rate.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

11. MAJOR LAND TRANSACTIONS

It is not anticipated any land transactions or major land transactions will occur in 2019/20.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

11. MAJOR LAND TRANSACTIONS, TRADING UNDERTAKINGS AND INTERESTS IN JOINT ARRAN

It is not anticipated the Shire will be party to any Major Land Transactions or Trading Undertakings during 2019/20.

12. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Shire will be party to any joint venture arrangements during 2019/20.

SIGNIFICANT ACCOUNTING POLICIES

INTERESTS IN JOINT ARRANGEMENTS

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

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire of Westonia's interests in the assets liabilities revenue and expenses of joint operations are included in the respective line items of the financial statements.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

12. TRUST FUNDS

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

Detail	Balance 1 July 2019	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2020
	\$	\$	\$	\$
Police Licensing	(6,737)	134,202	(134,476)	(7,011)
BCITF Training Levy - Now CTF Levy	411	593	(1,004)	0
BRB Building Levy - Now BSL Levy	67	190	(257)	(0)
Nomination Deposits	0	0	0	0
Bonds	1,820	161	0	1,981
George Rd Water Extensions	20,545	9	0	20,554
St John's Westonia	2,047	1	0	2,048
Westonia Sports Council	122	0	0	122
Westonia Progress Association	3,135	1	0	3,136
Accommodation Units	2,900	1	0	2,901
WEIRA - Booderockin Water Scheme	646	0	0	646
Warralakin Hall	1,700	1	0	1,701
Social Club	2,903	1,462	0	4,365
Walgoolan History Group	12,065	5	0	12,070
Community Project	1,000	0	0	1,000
Rural Youth	4,636	2	0	4,638
Westonia P & C	909	0	0	909
LGMA - Receipts	5,382	1,018	(1,751)	4,649
Donations J Townrow	3	70	0	73
Rates Incentive Prize	1,300	701	(250)	1,751
Rent Pre Payment	835	0	0	835
Westonia Historical Society	7,792	2,004	0	9,796
Cemetery Committee	10,079	1,990	(2,673)	9,396
	73,559	142,415	(140,411)	75,563

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

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

GOODS AND SERVICES TAX (GST)

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

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

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

REVENUE RECOGNITION

Accounting Policies for the recognition of income and revenue from contracts with customers is described in Note 14.

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

**14. SIGNIFICANT ACCOUNTING POLICIES - CHANGE
IN ACCOUNTING POLICIES**

This note explains the impact of the adoption of AASB 15 Revenue from Contracts with Customers, AASB 16 Leases and AASB 1058 Income for Not-for-Profit Entities.

REVENUE FROM CONTRACTS WITH CUSTOMERS

The Shire of Westonia adopted AASB 15 on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions AASB 15, the Shire of Westonia has adopted the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019. In summary the following adjustments were made to the amounts recognised in the balance sheet at the date of initial application (1 July 2019):

	AASB 118 carrying amount 30 June 19	Reclassification	AASB 15 carrying amount 01 July 19
	\$	\$	\$
Contract assets	0		0
Contract liabilities - current			
Unspent grants, contributions and reimbursements	0		0
Developer contributions	0		0
Contract liabilities non-current			
Developer contributions	0		0
Cash in lieu of parking	0		0
Adjustment to retained surplus from adoption of AASB 15		0	

LEASES

On adoption of AASB 16, for leases which had previously been classified as an 'operating lease' when applying AASB 117, the Shire of Westonia is not required to make any adjustments on transition for leases for which the underlying asset is of low value. Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with Financial Management Regulation 17A (5).

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

**14. SIGNIFICANT ACCOUNTING POLICIES - CHANGE
IN ACCOUNTING POLICIES (Continued)**

INCOME FOR NOT-FOR-PROFIT ENTITIES

The Shire of Westonia has adopted AASB 1058 from 1 July 2019 which resulted in changes in accounting policies. In accordance with the transition provisions AASB 1058, the Shire of Westonia has adopted the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised at 1 July 2019. Comparative information for prior reporting periods shall not be restated in accordance with AASB 1058 transition requirements.

In applying AASB 1058 retrospectively with the cumulative effect of initially applying the Standard on 1 July 2019 changes occurred to the following financial statement line items by application of AASB as compared to AASB 1004 Contributions before the change:

	AASB 1004 carrying amount 30 June 19	Reclassification	AASB 1058 carrying amount 01 July 19
	\$	\$	\$
Trade and other payables			
Adjustment to retained surplus from adoption of AASB 1058		0	

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Therefore the rates received in advance give rise to a financial liability that is within the scope of AASB 9. On 1 July 2019 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised by the Shire of Westonia. When the taxable event occurs the financial liability is extinguished and the Shire of Westonia recognises income for the prepaid rates that have not been refunded.

Assets that were acquired for consideration that was significantly less than fair value principally to enable the

Shire of Westonia to further its objectives may have been measured on initial recognition under other Australian Accounting Standards at a cost that was significantly less than fair value. Such assets are not required to be remeasured at fair value.

Volunteer Services in relation to Volunteer Fire Services have been recognised in budgeted revenue and budgeted expenditure as the fair value of the services can be reliably estimated and the services would have been purchased if they had not been donated.

The impact on the Shire of Westonia of the changes as at 1 July 2019 is as follows:

	<u>2019</u>	
	\$	
Retained surplus - 30/06/2019		
Adjustment to retained surplus from adoption of AASB 15	0	
Adjustment to retained surplus from adoption of AASB 1058	0	0
Retained surplus - 01/07/2019		<u>0</u>

**NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

15. BUDGET RATIOS

	2019/20 Budget	2018/19 Actual	2017/18 Actual	2016/17 Actual
Operating Surplus	(0.5107)	0.4431	0.2414	0.5312
Funds After Operations	1.7600	1.5518	0.7747	0.4711
PPE	0.0882	0.1082	0.0342	0.1077
Infrastructure	0.0345	0.0359	(0.6578)	0.0055
Cash Reserves	1.8900	0.4746	0.4034	0.2899
Borrowings	0.0749	0.0685	0.1366	0.1338
Debt Servicing	0.0797	0.0742	0.1459	0.1431
Average Rates (UV)	5,493	4,768	4,491	3,971
Average Rates (GRV)	922	1,002	876	828

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 2020**

BY NATURE OR TYPE

		2018/19	2017/18	2017/18
	NOTE	Budget	Actual	Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2 (b)(i)	2,445,206	1,666,808	1,205,049
		2,445,206	1,666,808	1,205,049
Revenue from operating activities (excluding rates)				
Ex Gratia Rates	1(e)	4,522	4,383	4,530
Operating grants, subsidies and contributions	9	877,517	1,841,168	805,116
Fees and charges	8	289,930	922,616	260,850
Service charges	1(e)	0	0	0
Interest earnings	10(a)	22,400	18,689	21,600
Other revenue	10(b)	55,592	46,811	42,117
Profit on asset disposals	4(b)	303,347	25,948	8,648
		1,553,308	2,859,615	1,142,861
Expenditure from operating activities				
Employee costs		(916,606)	(960,899)	(922,994)
Materials and contracts		(474,161)	(747,191)	(438,023)
Utility charges		(146,800)	(214,889)	(156,460)
Depreciation on non-current assets	5	(1,428,840)	(1,229,901)	(1,912,840)
Interest expenses	10(d)	(4,201)	(10,678)	(8,711)
Insurance expenses		(103,587)	(113,835)	(107,000)
Other expenditure		(58,623)	(52,669)	(49,873)
Loss on asset disposals	4(b)	0	(53)	(2,919)
Loss on revaluation of non current assets		0	0	0
Reversal of prior year loss on revaluation of assets		0	0	0
		(3,132,818)	(3,330,115)	(3,598,820)
Operating activities excluded from budgeted deficiency				
Non-cash amounts excluded from operating activities	2 (b)(ii)	1,125,493	1,204,006	1,907,111
Amount attributable to operating activities		1,991,189	2,400,314	656,201
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9	665,555	382,326	575,243
Purchase land held for resale	4(a)	0	0	0
Purchase investment property	4(a)	0	0	0
Purchase property, plant and equipment	4(a)	(769,648)	(483,952)	(647,903)
Purchase and construction of infrastructure	4(a)	(1,124,626)	(801,040)	(1,221,000)
Proceeds from disposal of assets	4(b)	303,347	271,482	240,910
Amount attributable to investing activities		(925,372)	(631,184)	(1,052,750)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(75,808)	(73,827)	(70,373)
Proceeds from new borrowings	6	0	0	0
Proceeds from self supporting loans	6(a)	0	9,033	0
Transfers to cash backed reserves (restricted assets)	7(a)	(1,098,200)	(260,868)	(264,800)
Transfers from cash backed reserves (restricted assets)	7(a)	300,000	0	0
Amount attributable to financing activities		(874,008)	(325,662)	(335,173)
Budgeted deficiency before general rates		191,809	1,443,468	(731,722)
Estimated amount to be raised from general rates	1	1,042,819	993,813	936,760
Net current assets at end of financial year - surplus/(deficit)	2 (b)(i)	1,234,628	2,437,281	205,038

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

**SHIRE OF WESTONIA
FOR THE PERIOD ENDING 30 JUNE 2020
ANNUAL BUDGET**

18/19 BUDGET REVENUE	18/19 BUDGET EXPENSES	PARTICULARS OPERATING	BUDGET REVENUE	BUDGET EXPENSES
(1,548,956.00)	42,000.00	General Purpose Revenue	(1,704,508.00)	36,500.00
(1,150.00)	309,558.00	Governance	(1,150.00)	330,115.00
(42,400.00)	62,610.00	Law, Order & Public Safety	(42,400.00)	79,000.00
(2,000.00)	33,890.00	Health	(2,000.00)	34,290.00
(2,000.00)	43,321.00	Education & Welfare	(8,750.00)	38,000.00
(172,200.00)	172,608.00	Housing	(171,280.00)	162,054.00
(10,300.00)	128,266.00	Community Amenities	(10,300.00)	130,266.00
(61,800.00)	743,148.00	Recreation & Culture	(43,800.00)	738,398.00
(68,000.00)	2,901,523.00	Transport	(116,000.00)	1,206,052.00
(70,167.00)	332,217.00	Economic Services	(68,592.00)	361,042.00
(58,000.00)	17,100.00	Other Property & Services	(88,000.00)	17,100.00
(1,000.00)	-	Administration	(1,000.00)	
(2,037,973.00)	4,786,241.00	Total Operating	(2,257,780.00)	3,132,817.00
		CAPITAL		
-	-	Governance	-	-
-	-	Law, Order & Public Safety	-	-
-	7,000.00	Education & Welfare	-	10,000.00
-	-	Health	-	-
-	70,201.00	Housing	-	85,061.00
-	-	Community Amenities	-	-
-	10,000.00	Recreation & Culture	-	5,000.00
(679,243.00)	1,172,650.00	Transport	(783,555.00)	1,493,626.00
(29,672.00)	47,172.17	Economic Services	(63,247.00)	78,747.00
		Other Property & Services	-	-
(162,000.00)	148,000.00	Administration	(157,100.00)	228,840.00
(870,915.00)	1,455,023.17	Total Capital	(1,003,902.00)	1,901,274.00
(2,908,888.00)	6,241,264.17		(3,261,682.00)	5,034,091.00
	(660,000.00)	Opening Balance 1 July 2019		(1,146,569.00)
	(1,909,840.00)	Restricted cash to be used		(1,425,840.00)
		Less Asset Depreciation		
		Less Plant Depreciation		
		Budget Deficit 2019/20	-	-
	250,000.00	Transfer to/(from) reserves		800,000.00
(2,908,888.00)	3,921,424.17	TOTAL INCOME & EXPENDITURE	(3,261,682.00)	3,261,682.00

1,012,536.17 Budget (Surplus)/Deficit 2019/20

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SHIRE OF WESTONIA Schedule 3 - GENERAL PURPOSE FUNDING ANNUAL BUDGET 2019/2020				
GL #	DESCRIPTION	ANNUAL BUDGET 2019/2020	ACTUAL 2018/2019	ADOPTED BUDGET 2018/2019
	RATE REVENUE			
	Operating Expenditure			
03100	ABC Costs- Rate Revenue	25,000	25,402	25,000
03101	Rate Notice Stationery expense	500	245	500
03102	Rates Recovery - Legal Expenses	1,500	0	3,000
03103	Valuation Expenses and Title Searches Expense	4,000	3,530	5,000
03107	Rates Written-off	0	23	0
03107	Rates Written-off	500	0	500
	Sub Total	31,500	29,200	34,000
	RATE REVENUE			
	Operating Income			
03104	General Rates Levied	(1,042,691)	(993,837)	(936,760)
03105	Ex-Gratia Rates Received	(4,650)	(4,383)	(4,530)
03106	Penalty Interest Raised on Rates	(2,800)	(2,597)	(3,500)
03108	Back Rates Levied	0	0	0
03109	Instalment Interest Received	(2,500)	(2,809)	(2,000)
03110	Rates Administration Fee Received	(1,000)	(984)	(1,200)
03112	Other Revenue	(500)	(1,120)	(500)
	Sub Total	(1,054,141)	(1,005,729)	(948,490)

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.
IE CODE	
903	New Budget Initiatives and Highlights
520	➤ The GRV rate in the dollar increase in (5%) to 7.2073 and Mining Differential rate of 20.4953
520	➤ The UV rate in the dollar will reduce to 1.4677 due to increase i
520	➤ Minimum rates for both GRV and UV assessments remain at \$355 and Differential for Mining at \$200
100	➤ 03101 Postage of Rate/Instalment Notices 500.00
585	➤ 03103 Annual UV Valuation & GRV Revaluation 4,000.00
	➤ 03102 Legal Expense on Outstanding Rates 1,500.00
100	➤ 03107 Mining Tenements (Dead) 500.00
100	➤ 03106 11% Interest on Outstanding Rates 2,800.00
160	➤ 03110 Administration charge remains at \$10 per assessment 1,000.00
160	➤ 03109 5% per Annum on Instalment Notices 2,500.00
170	
114	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 & Charges 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 2019/2020				
GL #	DESCRIPTION	ANNUAL BUDGET 2019/2020	ACTUAL 2018/2019	ADOPTED BUDGET 2018/2019
OTHER GENERAL PURPOSE FUNDING				
Operating Expenditure				
03210	Bank Fees Expense	5,000	3,936	8,000
	Sub Total	5,000	3,936	8,000
OTHER GENERAL PURPOSE FUNDING				
Operating Income				
03201	Grants Commission Grant Rec. - Gen Roads 50% claim	(397,804)	(805,492)	(355,644)
03202	Grants Commission Grant Received - Roads 50% claim	(235,213)	(519,014)	(228,472)
03204	Interest Received - Muni	(2,000)	(2,332)	(1,000)
03204	Interest Received - Reserves	(15,000)	(10,833)	(15,000)
03204	Interest Received - Trust	(100)	0	(100)
03205	Other General Purpose funding received	(250)	0	(250)
	Sub Total	(650,367)	(1,337,671)	(600,466)
TOTAL INCOME TO OPERATING STATEMENT		(1,704,508)	(2,343,401)	(1,548,956)
TOTAL EXPENDITURE TO OPERATING STATEMENT		36,500	33,136	42,000

Operating Program		Note 18 (b) - Account Detail (by Reporting Program)	
Operating Sub-Program		GENERAL PURPOSE FUNDING	
IE CODE	Description/Objectives	Other General Purpose Funding	
	Management	Unfunded government grants and the proceeds from investing Council funds that are surplus to requirements during the reporting period.	
	Management	Chief Executive Officer. In recognition of the work required to respond to grant information and the engagement of a consultant to assist with submissions, an amount of administration expenses is allocated to this Sub-Program.	
521	New Budget Initiatives and Highlights	➤ 03201	Grants Commission - General Purpose
			Federal Assistance Grant - General Distributed at Councils Discretion 383,043.00
			<u>397,804.00</u>
			780,847.00
		➤ 03202	Grants Commission - Road
			Federal Assistance Grant - Roads 277,160.00
			<u>235,213.00</u>
			512,373.00
		➤ 03202	Investments Interest
			Municipal Interest 2,000.00
			Reserve Interest 15,000.00
			Trust Interest 100.00
			<u>17,100.00</u>
		➤ 03210	Bank Charges
			Municipal Bank Fees (EFTPOS, Autopays, Credit Card) 4,000.00
			Loan Govt Guarantee Fee 1,000.00
			<u>5,000.00</u>
	Local Laws	None	
	Statutory Requirements	None	
	Service Levels	The investment of surplus funds is determined by a previously adopted Council policy.	
	Fees & Charges	None	
	Capital Investment	None	
	Financing	None	

SHIRE OF WESTONIA
Schedule 4 - GOVERNANCE
ANNUAL BUDGET 2019/2020

GL #	DESCRIPTION	ANNUAL BUDGET 2019/2020	ACTUAL 2018/2019	BUDGET 2018/2019
	Members of Council			
	Operating Expenditure			
04100	Members Travelling Expenses paid	1,000	0	1,500
04101	Members Conference Expenses	10,000	12,061	9,000
04101	Members Conference Expenses		0	0
04102	Council Election Expenses	2,500	0	500
04103	President's Allowance paid	5,589	5,553	5,553
04104	Members Refreshments & Receptions Expense	16,000	15,689	16,000
04105	Members - Insurance	9,452	10,859	6,500
04106	Members - Subscriptions			
04106	<i>SCRM</i> Subs - Reginal Risk Management	7,500	0	7,500
04106	<i>SGEZ</i> Subs-Great Eastern Zone	4,500	3,500	4,500
04106	<i>SLGMA</i> Subs-LGMA Corporate	500	0	500
04106	<i>SWALGA</i> Subs-WALGA	18,000	21,710	16,000
04106	<i>SWEROC</i> Subs-WEROC, CEACA, WHEATBELT COMMUNITIES	32,000	36,000	36,345
04107	Members - Donation & Gifts	3,000	809	3,000
04108	Members Telephone Subsidy Paid	1,200	1,091	4,000
	Members Sitting Fees Paid	21,534		21,320
04109			21,395	
04110	Consultant Fees Expense	37,000	13,125	30,000
04111	Training Expenses of Members	7,000	0	1,000
04112	Maintenance - Council Chambers			
04112	<i>BCCH</i> Maintenance - Council Chambers Other	600	470	600
04112	<i>BCCH</i> Maintenance - Council Chambers Other	400	620	400
04112	<i>BCCH</i> Maintenance - Council Chambers Cleaning	1,000	1,742	1,000
04112	<i>BCCH</i> Maintenance - Council Chambers Utilities	800	230	800
04113	ABC Costs- Relating to Members	125,000	126,991	125,000
04114	Audit Fees expense	22,000	10,232	15,000
04118	Advertising	2,000	783	2,000
	Public Relations/ Promotions			
04120		1,500	0	1,500
04199	Depreciation - Members of Council	40	0	40
	TOTAL EXPENDITURE TO OPERATING STATEMENT	330,115	282,859	309,558
	Members of Council			
04115	Other Income Relating to Members	0	0	0
04121	Contributions, Reimbursements	(1,000)	(562)	(1,000)
04122	Photocopying	(100)	0	(100)
04123	Drought Assistance Funding - Income	0	0	0
04124	Sale of Electoral Rolls	(50)	0	(50)
	TOTAL INCOME TO OPERATING STATEMENT	(1,150)	(562)	(1,150)

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

IE CODE	Operating Program	Operating Sub-Program	Description/Objectives
	GOVERNANCE		
	Members of Council		
			The maintenance of a representative body of community members elected to fill the role of Councillors and President as required by the Local Government Act 1995 Financial Contributions to MSHS
			Chaplaincy Service
			The Chief Executive Officer is responsible to ensure that the policies & decisions of the Elected Members are implemented in an efficient and effective manner.
	New Budget Initiatives and Highlights		
		04114 Audit Fees	
		Audit Fees (Other)	2,000.00
		2019/2020 Audit Fees (Interim /Final)	20,000.00
			<u>22,000.00</u>
		04103 19/20 Presidents Allowance per SAT	5,589.00
		04109 19/20 Councillors Fee @ \$3589	21,534.00
		04100 Councillors @ .71c per Km	1,000.00
		04108 iPad Recharge	1,200.00
		6@ \$200 each	
		04101 LG Week Registration & Other	6,000.00
		LG Week Expenses (Accom & Meals)	4,000.00
			<u>33,734.00</u>
		04118 Members Advertising	2,000.00
		04110 Consultancy	
		Acting CEO	12,000.00
		Asset Valuation	7,700.00
		Local Laws	3,000.00
		Planning	10,000.00
		Consultancy	
		Other	4,300.00
			<u>37,000.00</u>
		04102 Elections Expenses	1,200.00
		04104 Refreshments & Receptions	
		Council Meetings	8,000.00
		Council Functions	8,000.00
			<u>16,000.00</u>
		04107 Donations & Contributions	
		Merredin Senior High - Chaplaincy	550.00
		Eastern District Display Committee	350.00
		Other	2,100.00
			<u>3,000.00</u>

SHIRE OF WESTONIA Schedule 4 - GOVERNANCE ANNUAL BUDGET 2019/2020				
GL #	DESCRIPTION	ANNUAL BUDGET 2019/2020	ACTUAL 2018/2019	BUDGET 2018/2019
04119	Members of Council 100 Yr Monument	0	0	0
	Sub Total	0	0	0
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	0	0	0

IE
CODE
700

➤	04120 Public Relation Promotions	1,500.00
➤	04105 Insurance	
	Management Liability	6,212.00
	Personal Accident	425.00
	Travel	750.00
	Crime	1,315.00
	Cyber Crime	750.00
		<u>9,452.00</u>

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

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

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

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

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

Capital Investment	None.
Financing	None.

SHIRE OF WESTONIA Schedule 5 - LAW, ORDER & PUBLIC SAFETY ANNUAL BUDGET 2019/2020				
GL #	DESCRIPTION	ANNUAL BUDGET 2019/2020	ACTUAL 2018/2019	BUDGET 2018/2019
	OPERATING EXPENDITURE			
	Fire Prevention			
05100	ABC Costs- Fire Prevention	33,000	31,732	13,000
05101	Bush Fire Control Maintenance Plant & Equipment	8,000	8,441	8,000
05101	Bush Fire Control Maintenance Plant & Equipment	0	201	0
05101	Bush Fire Control Maintenance Plant & Equipment	0	0	0
05101	Bush Fire Control Maintenance Plant & Equipment	700	265	700
05102	Bush Fire Control Maintenance Land & Building	1,500	3,484	1,500
05102	Bush Fire Control Maintenance Land & Building	0	0	0
05102	Bush Fire Control Maintenance Land & Building	0	0	0
05103	Bush Fire Control	0	67	0
05103	Bush Fire Control	0	88	0
05103	Bush Fire Control	0	0	0
05104	Bush Fire Control Insurance	10,625	8,338	9,000
05112	Bush Fire Clothing and Accessories	1,375	140	2,000
05113	Utilities & Taxes	800	947	410
05113	Utilities & Taxes	0	0	0
05114	Other Goods & Services	1,000	0	3,500
05199	Depreciation - Fire Prevention	7,000	5,975	7,000
05199	Depreciation - Fire Prevention	10,000	8,811	10,000
	Sub Total	74,000	68,491	55,110
	OPERATING REVENUE			
	Fire Prevention			
05105	Income Relating to Fire Prevention	0	0	0
05106	Bush Fire Reimbursements	0	0	0
05107	FESA Operating Grant	(24,000)	(19,019)	(24,000)
05108	Evolution MOU Emergency Services	(13,500)	(10,227)	(13,500)
05111	FESA ESL Admin Fee	(4,000)	(4,400)	(4,000)
	Sub Total	(41,500)	(33,646)	(41,500)
	OPERATING EXPENDITURE			
	Animal Control			
05200	Expenses Relating to Animal Control		0	0
05201	Animal Control - Ranger Expense	5,000	0	7,500
	Sub Total	5,000	0	7,500
	OPERATING REVENUE			
	Animal Control			
05202	Fines and Penalties - Animal Control	(100)	0	(100)
05203	Dog Registration Fees	(750)	(903)	(750)
	Sub Total	(850)	(903)	(850)

Note 18 (b) - Account Detail (by Reporting Program)				
IE CODE	Operating Program	LAW ORDER & PUBLIC SAFETY		
	Operating Sub-Program	Fire Control		
	Description/Objectives	The provision bush fire control services to residents and visitors within the shire boundaries.		
	Management	Chief Executive Officer		
	New Budget Initiatives and Highlights	05104	Insurance	
			Bushfire Insurance - Brigades	10,125.00
			Bushfire Insurance - Vehicles	500.00
				<u>10,625.00</u>
	25,110	05101	General Expense -As per ESL Application	24,000.00
			Fire Prevention Grants	
		05107	Fire and Emergency Services	24,000.00
		05108	Evolution MOU	13,500.00
		05111	Admin Fee	4,000.00
				<u>41,500.00</u>
	Local Laws	None.		
	Statutory Requirements	The Council is required to comply with the requirement of the Bush Fires Act, which is enacted by the State Government. This Statute conveys various obligation and duties upon the Shire.		
	Service Levels	N/A		
	Fees & Charges	None.		
	Capital Investment	None.		
	Financing	None.		

SHIRE OF WESTONIA Schedule 5 - LAW, ORDER & PUBLIC SAFETY ANNUAL BUDGET 2019/2020				
GL #	DESCRIPTION	ANNUAL BUDGET 2019/2020	ACTUAL 2018/2019	BUDGET 2018/2019
05301	OPERATING REVENUE			
	Other Law Order and Public Safety			
	Income Relating to Other Law	(50)	0	(50)
	Sub Total	(50)	0	(50)
	TOTAL EXPENDITURE TO OPERATING STATEMENT	79,000	68,491	62,610
	TOTAL INCOME TO OPERATING STATEMENT	(42,400)	(34,548)	(42,400)
05109 05110	CAPITAL EXPENDITURE			
	Fire Prevention			
	Purchase Land and Buildings - Fire Prevention	0	0	0
	Purchase Plant Fire Prevention	0	0	0
	Sub Total	0	0	0
05302	CAPITAL EXPENDITURE			
	Other Law, order and Public Safety			
	Purchase Plant - Law & Order	0	0	0
	Sub Total	0	0	0
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	0	0	0

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

Operating Program	LAW ORDER & PUBLIC SAFETY			
Operating Sub-Program	Animal Control			
Description/Objectives	The provision of animal control within the District in accordance with State Legislation for the betterment of residents and visitors. The implementation and ongoing management of Crime & Safety Plans and Emergency Service Plans			
IE CODE	Chief Executive Officer			
156	Management			
	New Budget Initiatives and Highlights	➤ 05201	Animal Control Officer Contract	5,000.00
		➤ 05203	2019/2020 Dog Registrations	750.00
		➤ 05202	Impounding of Dog - Release Fee	100.00
	Local Laws	None.		
700	Statutory Requirements	The Council is obligated to administer the Dog Act and Emergency management Plan throughout the district. Both are State Legislation.		
700	Service Levels	Central Wheatbelt Ranger Services provides service via contract arrangement.		
	Fees & Charges	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 above-mentioned charges.		
	Capital Investment	None.		
	Financing	None.		

SHIRE OF WESTONIA
Schedule 7 - HEALTH
ANNUAL BUDGET 2019/2020

GL #	DESCRIPTION	ANNUAL BUDGET 2019/2020	ACTUAL 2018/2019	BUDGET 2018/2019
OPERATING EXPENDITURE				
Health Administration and Inspection				
07400	ABC Costs- Preventative Services - Administration & Inspection	13,000	12,699	13,000
07404	Analytical Expenses	350	357	350
07406	Contract - EHO Expense	6,400	5,120	8,000
	Sub Total	19,750	18,176	21,350
OPERATING REVENUE				
07401	Income Relating to Preventative Services - Administration & Inspection	0	91	0
07407	Reimbursement WA County Health Service	(2,000)	(1,400)	(2,000)
	Sub Total	(2,000)	(1,309)	(2,000)
OPERATING EXPENDITURE				
Preventative Services - Pest Control				
07500	Mosquito Control Preventative Services - Pest Control	1,000	40	1,000
07500	Mosquito Control Preventative Services - Pest Control	2,000	1,040	3,500
07500	Mosquito Control Preventative Services - Pest Control	1,320	53	1,320
07500	Mosquito Control Preventative Services - Pest Control	500	0	500
	Sub Total	4,820	1,133	6,320
OPERATING EXPENDITURE				
Other Health				
07600	Ambulance Services - Other	1,300	908	1,300
07601	BMR Medical Rooms & Dr Expense - Other	1,500	1,135	1,500
07601	BMR Medical Rooms & Dr Expense - Other	4,000	1,853	500
07601	BMR Medical Rooms & Dr Expense - Other	1,320	1,499	1,320
07700	Expenses Relating to Other Health		0	0
07799	Depreciation - Health	1,600	1,395	1,600
	Sub Total	9,720	6,790	6,220
OPERATING REVENUE				
Other Health				
07602	Income Relating to Preventative Services - Other	0	0	0
07701	Income Relating to Other Health	0	0	0
	Sub Total	0	0	0
TOTAL EXPENDITURE TO OPERATING STATEMENT		34,290	26,099	33,890
TOTAL INCOME TO OPERATING STATEMENT		(2,000)	(1,309)	(2,000)

IE CODE		Operating Program		Operating Sub-Program		Description/Objectives	
		HEALTH		All Health		<ul style="list-style-type: none"> The provision of a Regional Health Service, compliance with the Health Acts to ensure a high standard of environmental health is maintained in the district. Provision of a Medical Centre for visiting RFDS Doctor and maintenance of an Ambulance Service to the community. Mosquito Control program for the Westonia Townsite 	
		Management		New Budget Initiatives and Highlights		Environmental Health Services are contracted to Allan Ramsay Construction on a monthly basis.. > 07406 Contract EHO - Allan Ramsay 6,400.00 07404 Analytical Expenses 350.00 07600 Ambulance Services 1,300.00 07601 Medical Room & Dr Expenses 3,820.00 07407 Reimbursement WA County Health Service 2,000.00 07500 Mosquito Control Mosquito 4,820.00 <u>4,820.00</u>	
		Local Laws		Shire of Westonia Health Local Law.			
		Statutory Requirements		Administration in accordance with the Health Act (State Legislation).			
		Service Levels		Random food quality sampling is undertaken by the EHO and a inspection and approvals service.			
		Fees & Charges		None.			
		Capital Investment		None.			
		Financing		None.			

SHIRE OF WESTONIA Schedule 7 - HEALTH ANNUAL BUDGET 2019/2020				
GL #	DESCRIPTION	ANNUAL BUDGET 2019/2020	ACTUAL 2018/2019	BUDGET 2018/2019
	CAPITAL EXPENDITURE			
	Health Inspection and Administration			
07402	Purchase Furniture & Equipment - Preventative Services - Administration &	0	0	0
07405	Purchase Plant - Preventative Services - Administration & Inspection	0	0	0
	Sub Total	0	0	0
	CAPITAL EXPENDITURE			
	Preventative Services - Pest Control			
07603	Purchase Furniture & Equipment - Preventative Services - Other	0	0	0
	Sub Total	0	0	0
	CAPITAL EXPENDITURE			
	Other Health			
07702	Purchase Furniture & Equipment - Other Health	0	0	0
	Sub Total	0	0	0
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	0	0	0

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

Operating Program	HEALTH	
Operating Sub-Program	All Health	
Description/Objectives	<ul style="list-style-type: none"> • The provision of a Regional Health Service, compliance with the Health Acts to ensure a high standard of environmental health is maintained in the district. • Provision of a Medical Centre for visiting RFDS Doctor and maintenance of an Ambulance Service to the community. • Mosquito Control program for the Westonia Townsite 	
700	Management	
700	Chief Executive Officer	
	New Budget Initiatives and Highlights	
	➤ 07601 Upgrades for Medical Rooms	
	Fridge	1,900.00
	Light	1,000.00
	Rail	100.00
		<u>3,000.00</u>
700	Local Laws	
	Shire of Westonia Health Local Law.	
	Statutory Requirements	
	Service Levels	Administration in accordance with the Health Act (State Legislation). N/A
700	Fees & Charges	None.
	Capital Investment	None.
	Financing	None.

SHIRE OF WESTONIA
Schedule 8 - EDUCATION & WELFARE
ANNUAL BUDGET 2019/2020

GL#	DESCRIPTION	ANNUAL BUDGET 2019/2020	ACTUAL 2018/2019	BUDGET 2018/2019
OPERATING EXPENDITURE				
Pre Schools				
08100	ABC Costs Relating to Pre-Schools	0	0	0
08101	Westonia Primary School	1,000	0	1,000
08101	Westonia Primary School	2,000	3,688	550
08101	Westonia Primary School	2,000	488	4,839
08101	Westonia Primary School	3,000	644	6,387
08101	Westonia Primary School	1,000	25	2,545
08101	Westonia Primary School	3,000	1,616	2,000
08102	Merredin College Chaplaincy Service	0	0	0
08199	Depreciation - Pre School	10,000	8,414	10,000
	Sub total	22,000	14,875	27,321
OPERATING REVENUE				
Pre Schools				
08103	Income Relating to Pre-Schools	0	0	
08105	Charges Caravan Overflow	(8,000)	(7,364)	
08105	Charges Camp School	(750)	(1,000)	
08105	Rebursesments	0	(2,125)	(2,000)
	Sub total	(8,750)	(10,488)	(2,000)
OPERATING EXPENDITURE				
Aged & Disabled - Senior Citizens				
08400	Expenses Relating to Aged & Disabled - Senior Citizens	0	0	0
08401	Seniors Activities	2,500	1,581	2,500
08402	Wheatbelt Agcare	500	500	500
	Sub total	3,000	2,081	3,000
OPERATING REVENUE				
Aged & Disabled - Senior Citizens				
08403	Income Relating to Aged & Disabled - Senior Citizens	0	0	0
	Sub total	0	0	0

IE CODE		Note 18 (b) - Account Detail (by Reporting Program)	
Operating Program	EDUCATION & WELFARE		
Operating Sub-Program	Education		
Description/Objectives	<ul style="list-style-type: none"> ▯ The provision support for education & welfare within the District for the betterment of residents. ▯ Financial Contributions to Wheatbelt Agcare Service. ▯ Host an annual Seniors Luncheon 		
Management	Council assists by way of donation to existing education support facilities		
New Budget Initiatives and Highlights	<ul style="list-style-type: none"> ➤ 08101 Westonia Primary School <ul style="list-style-type: none"> School Gardens 9,000.00 Building Mtce 3,000.00 12,000.00 ➤ 08105 Charges Caravan Overflow 8,000.00 Charges Camp School 750.00 ➤ 08401 Seniors Activities - Contributions 2,500.00 ➤ 08402 Wheatbelt Agcare 500.00 		
Local Laws	None.		
Statutory Requirements	None.		
Service Levels	Financial Support		
Fees & Charges	None.		
Capital Investment	None.		
Financing	None.		

SHIRE OF WESTONIA
Schedule 8 - EDUCATION & WELFARE
ANNUAL BUDGET 2019/2020

GL#	DESCRIPTION	ANNUAL BUDGET 2019/2020	ACTUAL 2018/2019	BUDGET 2018/2019
	OPERATING EXPENDITURE			
	Other Welfare			
08600	ABC Costs- Other Welfare	13,000	12,701	13,000
08603	Primary School Workshop Expenses	0	3,906	
	Sub total	13,000	16,606	13,000
	OPERATING REVENUE			
	Other Welfare			
08601	Income Relating to Other Welfare	0	0	0
	Sub total	0	0	0
	TOTAL EXPENDITURE TO OPERATING STATEMENT	38,000	33,562	43,321
	TOTAL INCOME TO OPERATING STATEMENT	(8,750)	(10,488)	(2,000)
	CAPITAL EXPENDITURE			
	Pre Schools			
08104	Purchase Land & Building - Ablutions	0	0	0
	Sub total	0	0	0
	Other Education			
08203	Purchase Furniture & Equipment	10,000	0	7,000
08602	Purchase Furniture & Equipment - Other Welfare	0	0	0
	Sub total	10,000	0	7,000
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	10,000	0	7,000

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

IE CODE	Operating Program	Operating Sub-Program	Description/Objectives
	EDUCATION & WELFARE		
	Education		
903			▯ The provision support for education & welfare within the District for the betterment of residents.
520			▯ Financial Contributions to Wheatbelt Agcare Service. ▯ Host an annual Seniors Luncheon
		Management	Council assists by way of donation to existing education support facilities
110	New Budget Initiatives and Highlights	Capital Expenditure	➤ 08203 Old School Upgrades - Solar @ School 10,000.00
		Local Laws	None.
		Statutory Requirements	None.
		Service Levels	Financial Support
		Fees & Charges	None.
		Capital Investment	None.
520		Financing	None.

SHIRE OF WESTONIA Schedule 9 - HOUSING ANNUAL BUDGET 2019/2020				
GL #	DESCRIPTION	ANNUAL BUDGET 2019/2020	ACTUAL 2018/2019	BUDGET 2018/2019
	OPERATING EXPENDITURE			
	Staff Housing			
09101	B20DIO Maintenance 20 Diorite St -CEO	4,000	8,351	4,000
09101	B20DIO Maintenance 20 Diorite St -CEO	2,000	1,034	2,000
09101	B20DIO Maintenance 20 Diorite St -CEO	850	993	850
09101	B20DIO Maintenance 20 Diorite St -CEO	1,500	1,886	1,500
09101	B20DIO Maintenance 20 Diorite St -CEO	2,800	4,353	2,800
09101	B20DIO Maintenance 20 Diorite St -CEO	1,000	69	1,000
09211	B301PY Maintenance 301 Pyrite Street - W/Supervisor	4,000	3,684	4,000
09211	B301PY Maintenance 301 Pyrite Street - W/Supervisor	1,500	456	1,500
09211	B301PY Maintenance 301 Pyrite Street - W/Supervisor	2,000	1,042	2,000
09211	B301PY Maintenance 301 Pyrite Street - W/Supervisor	1,000	1,280	1,000
09211	B301PY Maintenance 301 Pyrite Street - W/Supervisor	800	0	800
09201	B4QUA Maintenance 4 Quartz St	3,000	11,582	9,000
09201	B4QUA Maintenance 4 Quartz St	500	596	500
09201	B4QUA Maintenance 4 Quartz St - Evolution	2,500	1,148	2,500
09201	B4QUA Maintenance 4 Quartz St	100	0	100
09201	B4QUA Maintenance 4 Quartz St	100	0	100
09104	B37DIO Maintenance 37 Diorite St - Plant Operator	8,000	493	1,000
09104	B37DIO Maintenance 37 Diorite St - Plant Operator	500	0	500
09104	B37DIO Maintenance 37 Diorite St - Plant Operator	500	596	500
09104	B37DIO Maintenance 37 Diorite St - Plant Operator	500	422	500
09105	B7QUA Maintenance 7 Quartz St - Plant Operator	8,000	700	8,000
09105	B7QUA Maintenance 7 Quartz St - Plant Operator	500	596	500
09105	B7QUA Maintenance 7 Quartz St - Plant Operator	0	0	0
09105	B7QUA Maintenance 7 Quartz St - Plant Operator	1,000	875	1,000
09105	B7QUA Maintenance 7 Quartz St - Plant Operator		0	
09102	B11QUA Maintenance 11 Quartz St -Gardner	3,000	12,370	4,000
09102	B11QUA Maintenance 11 Quartz St -Gardner	500	0	500
09102	B11QUA Maintenance 11 Quartz St -Gardner	550	596	550
09102	B11QUA Maintenance 11 Quartz St -Gardner	200	0	200
09102	B11QUA Maintenance 11 Quartz St -Gardner	1,000	1,025	1,000
09102	B11QUA Maintenance 11 Quartz St -Gardner	0	107	0
09102	B11QUA Maintenance 11 Quartz St -Gardner	0	141	0
09102	B11QUA Maintenance 11 Quartz St -Gardner	550	69	550
09107	Staff House Costs Allocated to Works	(25,000)	(22,789)	(25,000)
09108	Depreciation - Staff Housing	27,000	23,197	27,000
	Sub Total	54,450	54,870	54,450
09100	Staff Housing - ABC Costs	0	12,701	12,618
	Sub Total	54,450	67,571	67,068

IE CODE		Note 18 (b) - Account Detail (by Reporting Program)	
Operating Program	HOUSING		
Operating Sub-Program	Staff Housing		
Description/Objectives	The provision of housing facilities to staff members.		
Management	Chief Executive Officer.		
New Budget Initiatives and Highlights	➤ Staff Housing - Building Maintenance as per building inspections		
	09101 20 Diorite St - CEO		12,150.00
	09211 301 Pyrite St - W/Supervisor		9,300.00
	09103 42 Jasper St - Grader Diver		6,000.00
	09104 37 Diorite St - Plant Operator		3,600.00
	Paint		6,000.00
	09105 7 Quartz St - Gardener		3,500.00
	Paint		6,000.00
			<u>46,550.00</u>
	➤ 09201 4 Quartz		6,200.00
	➤ 09105 11 Quartz		5,800.00
	➤ 09108 Building Depreciation		27,000.00
	➤ 09129 Reimbursements		500.00
Local Laws	None.		
Statutory Requirements	None.		
Service Levels	N/A		
Fees & Charges	Employee Rental - \$40 per week (Houses)		
Capital Investment	None.		
Financing	None.		

SHIRE OF WESTONIA
Schedule 9 - HOUSING
ANNUAL BUDGET 2019/2020

GL #	DESCRIPTION	ANNUAL BUDGET 2019/2020	ACTUAL 2018/2019	BUDGET 2018/2019
OPERATING REVENUE				
Staff Housing				
09121	Income 20 Diorite St - CEO	0	0	0
09230	Income 301 Pyrite Street - W/Supervisor	0	0	0
09124	Income 37 Diorite St - Plant Operator	(2,080)	(2,080)	(2,080)
09125	Income 7 Quartz St - Plant Operator	(2,080)	(1,760)	(1,040)
09220	Income 4 Quartz St	0	0	0
09220	Income 4 Quartz St	(2,080)	(1,760)	(2,080)
09122	Income 11 Quartz St - Gardner	(1,040)	0	(3,000)
09129	Reimbursements		0	
	Sub Total	(7,280)	(5,600)	(8,200)
Other Housing				
09103	B42JAS Maintenance 42 Jasper St - Rental Warren	4,000	917	4,000
09103	B42JAS Maintenance 42 Jasper St - Rental Warren	500	596	500
09103	B42JAS Maintenance 42 Jasper St - Rental Warren	1,500	0	1,500
09103	B42JAS Maintenance 42 Jasper St - Rental Warren	0	655	0
09103	B42JAS Maintenance 42 Jasper St - Rental Warren	0	69	0
09202	B55WO Maintenance 55 Wolfram St - Evolution	2,500	258	2,500
09202	B55WO Maintenance 55 Wolfram St - Evolution	500	596	500
09202	B55WO Maintenance 55 Wolfram St - Evolution		69	
09202	B55WO Maintenance 55 Wolfram St - Evolution	1,500	487	1,500
OPERATING EXPENDITURE				
Maintenance - Lifestyle				
09203	BLS1 Maintenance H6 501 Quartz Street	1,500	258	1,500
09203	BLS1 Maintenance H6 501 Quartz Street	500	558	500
09203	BLS1 Maintenance H6 501 Quartz Street	500	596	500
09203	BLS1 Maintenance H6 501 Quartz Street	50	0	50
09203	BLS1 Maintenance H6 501 Quartz Street	50	0	50
09203	BLS2 Maintenance H8 501 Quartz Street	1,500	258	1,500
09203	BLS2 Maintenance H8 501 Quartz Street	500	558	500
09203	BLS2 Maintenance H8 501 Quartz Street	500	596	500
09203	BLS2 Maintenance H8 501 Quartz Street	50	0	50
09203	BLS2 Maintenance H8 501 Quartz Street	50	0	50
09203	BLS3 Maintenance H10 501 Quartz Street	1,500	258	1,500
09203	BLS3 Maintenance H10 501 Quartz Street	500	558	500
09203	BLS3 Maintenance H10 501 Quartz Street	500	596	500
09203	BLS3 Maintenance H10 501 Quartz Street	50	0	50
09203	BLS3 Maintenance H10 501 Quartz Street	50	0	50
09203	BLS4 Maintenance H12 501 Quartz Street	1,500	258	1,500
09203	BLS4 Maintenance H12 501 Quartz Street	500	558	500
09203	BLS4 Maintenance H12 501 Quartz Street	500	596	500
09203	BLS4 Maintenance H12 501 Quartz Street	50	0	50
09203	BLS4 Maintenance H12 501 Quartz Street	50	0	50

IE CODE		Note 18 (b) - Account Detail (by Reporting Program)	
Operating Program	HOUSING		
Operating Sub-Program	Other Housing		
Description/Objectives	The provision housing to non-staff.		
Management	Chief Executive Officer.		
150			
150	New Budget Initiatives	➤	Other Housing - Building Maintenance
150	and Highlights		
150		➤	09202 55 Wolfram St - Evolution 4,500.00
113		➤	09203 Lifestyle Village (\$2600 each) 13,000.00
150		➤	16106 Loan Interest - Lifestyle (\$3108) 3,108.00
150		➤	09208 17 Pyrite St - JV Units (\$2650) 7,950.00
150		➤	09211 11 Quartz Street - Rental (\$5800) 5,800.00
150		➤	09207 2 x CEACA Units (\$3000 Each) 6,000.00
			<u>40,358.00</u>
520			
570		➤	09236 Other Housing Building Depreciation
541			40,000.00
542			
543			
520		➤	09221 55 Wolfram St - Evolution 20,000.00
570		➤	09222 5 x Lifestyle Village (\$17,300 each) 86,500.00
543		➤	09227 3x 17 Pyrite St - JV Units (\$4,420) 13,260.00
542		➤	09206 11 Quartz Street - Rental 1,040.00
		➤	09238 4x Aged Units (\$4,420) 17,680.00
			<u>138,480.00</u>
520		➤	09231 Mine Shed - Lease 17,200.00
542			
570	Local Laws		None.
900			
901	Statutory Requirements		None.
520	Service Levels		N/A
542	Fees & Charges		Mine house \$250/week
570			
900	Capital Investment		None.
901			
520	Financing		Interest Repayments Loan No 5 Lifestyle
542			
570			
900			
901			

SHIRE OF WESTONIA
Schedule 9 - HOUSING
ANNUAL BUDGET 2019/2020

GL #	DESCRIPTION	ANNUAL BUDGET 2019/2020	ACTUAL 2018/2019	BUDGET 2018/2019	IE CODE
09203	<i>BLS5</i> Maintenance H14 501 Quartz Street	1,500	258	1,500	520
09203	<i>BLS5</i> Maintenance H14 501 Quartz Street	500	558	500	542
09203	<i>BLS5</i> Maintenance H14 501 Quartz Street	500	596	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	Maintenance Quartz Street Age Units				
09206	<i>MQUA1</i> Quartz Street Age Unit No.6	1,000	375	1,000	520
09206	<i>MQUA1</i> Quartz Street Age Unit No.6	0	0	0	521
09206	<i>MQUA1</i> Quartz Street Age Unit No.6	50	0	50	540
09206	<i>MQUA1</i> Quartz Street Age Unit No.6	500	293	500	542
09206	<i>MQUA1</i> Quartz Street Age Unit No.6	500	596	500	570
09206	<i>MQUA2</i> Quartz Street Age Unit No.7	250	0	250	500
09206	<i>MQUA2</i> Quartz Street Age Unit No.7	1,000	527	1,000	520
09206	<i>MQUA2</i> Quartz Street Age Unit No.7	50	0	50	540
09206	<i>MQUA2</i> Quartz Street Age Unit No.7	0	0	0	521
09206	<i>MQUA2</i> Quartz Street Age Unit No.7	500	215	500	542
09206	<i>MQUA2</i> Quartz Street Age Unit No.7	500	596	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	20,121	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	254	500	542
09206	<i>MQUA3</i> Quartz Street Age Unit No.8	500	596	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	240	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	254	500	542
09206	<i>MQUA4</i> Quartz Street Age Unit No.9	500	596	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
09207	Maintenance - CEACA Units		0	0	
09207	<i>MCEAC1</i> Maintenance- CEACA Unit 1	2,000	0	0	520
09207	<i>MCEAC1</i> Maintenance- CEACA Unit 1	400	0	0	542
09207	<i>MCEAC1</i> Maintenance- CEACA Unit 1	500	0	0	570
09207	<i>MCEAC1</i> Maintenance- CEACA Unit 1	50	0	0	900
09207	<i>MCEAC1</i> Maintenance- CEACA Unit 1	50	0	0	901
09207	<i>MCEAC2</i> Maintenance- CEACA Unit 2	2,000	0	0	520
09207	<i>MCEAC2</i> Maintenance- CEACA Unit 2	400	0	0	542
09207	<i>MCEAC2</i> Maintenance- CEACA Unit 2	500	0	0	570
09207	<i>MCEAC2</i> Maintenance- CEACA Unit 2	50	0	0	900

SHIRE OF WESTONIA
Schedule 9 - HOUSING
ANNUAL BUDGET 2019/2020

GL #	DESCRIPTION	ANNUAL BUDGET 2019/2020	ACTUAL 2018/2019	BUDGET 2018/2019	IE CODE
09207	MCEAC2 Maintenance- CEACA Unit 2	50	0	0	901
09208	Maintenance - 17 Pyrite Street JV Units				
09208	BJV1 Maintenance U1 17 Pyrite St	0	0	0	500
09208	BJV1 Maintenance U1 17 Pyrite St	1,000	559	1,000	520
09208	BJV1 Maintenance U1 17 Pyrite St	50	0	50	521
09208	BJV1 Maintenance U1 17 Pyrite St	100	136	100	540
09208	BJV1 Maintenance U1 17 Pyrite St	500	0	500	541
09208	BJV1 Maintenance U1 17 Pyrite St	500	826	500	542
09208	BJV1 Maintenance U1 17 Pyrite St	500	596	500	570
09208	BJV1 Maintenance U1 17 Pyrite St	0	0	0	900
09208	BJV2 Maintenance U2 17 Pyrite St				500
09208	BJV2 Maintenance U2 17 Pyrite St	1,000	1,304	1,000	520
09208	BJV2 Maintenance U2 17 Pyrite St	50	0	50	521
09208	BJV2 Maintenance U2 17 Pyrite St	100	80	100	540
09208	BJV2 Maintenance U2 17 Pyrite St	500	0	500	541
09208	BJV2 Maintenance U2 17 Pyrite St	500	1,055	500	542
09208	BJV2 Maintenance U2 17 Pyrite St	0	0	0	543
09208	BJV2 Maintenance U2 17 Pyrite St	500	596	500	570
09208	BJV2 Maintenance U2 17 Pyrite St	0	0	0	900
09208	BJV2 Maintenance U2 17 Pyrite St	0	0	0	901
09208	BJV3 Maintenance U3 17 Pyrite St	0	0	0	500
09208	BJV3 Maintenance U3 17 Pyrite St	1,000		1,000	520
09208	BJV3 Maintenance U3 17 Pyrite St	50	0	50	521
09208	BJV3 Maintenance U3 17 Pyrite St	100	80	100	540
09208	BJV3 Maintenance U3 17 Pyrite St	500	0	500	541
09208	BJV3 Maintenance U3 17 Pyrite St	500	804	500	542
09208	BJV3 Maintenance U3 17 Pyrite St	500	596	500	570
09208	BJV3 Maintenance U3 17 Pyrite St	0	0	0	900
09208	BJV3 Maintenance U3 17 Pyrite St	0	0	0	901
09212	Rental Lifestyle Village - Westonia Progress	18,096	13,572	18,096	520
09236	Depreciation Other Housing	40,000	36,298	40,000	550
16104	Interest on Loans 5	0	0	0	560
16106	Interest on Loans 5	3,108	7,968	7,044	560
	Sub Total	107,604	99,838	105,540	
09200	Other Housing - ABC Costs	0	0	0	
	Sub Total	107,604	99,838	105,540	
	OPERATING REVENUE				
	Other Housing				
09123	Income 42 Jasper St - Rental Warren	(9,360)	(9,585)	(9,360)	150
09221	Income 55 Wolfram St - Evolution	(500)	(96)	(500)	113
09221	Income 55 Wolfram St - Evolution	(19,500)	(19,210)	(19,500)	150

SHIRE OF WESTONIA Schedule 9 - HOUSING ANNUAL BUDGET 2019/2020				
GL #	DESCRIPTION	ANNUAL BUDGET 2019/2020	ACTUAL 2018/2019	BUDGET 2018/2019
09222	Income - Lifestyle			
09222	BLSI1 Income H6 501 Quartz Street	(16,800)	(12,804)	(16,800)
09222	BLSI1 Income H6 501 Quartz Street	(500)	(577)	(500)
09222	BLSI2 Income H8 501 Quartz Street	(16,800)	(18,354)	(16,800)
09222	BLSI2 Income H8 501 Quartz Street	(500)	(577)	(500)
09222	BLSI3 Income H10 501 Quartz Street	(16,800)	(21,168)	(16,800)
09222	BLSI3 Income H10 501 Quartz Street	(500)	(577)	(500)
09222	BLSI4 Income H12 501 Quartz Street	(16,800)	(18,354)	(16,800)
09222	BLSI4 Income H12 501 Quartz Street	(500)	(577)	(500)
09222	BLSI5 Income H14 501 Quartz Street	(16,800)	(16,986)	(16,800)
09222	BLSI5 Income H14 501 Quartz Street	(500)	(577)	(500)
09227	Income 17Pyrite St - JV Units			
09227	BJVI1 Income U1 17 Pyrite Street	(4,420)	(4,250)	(4,420)
09227	BJVI2 Income U2 17 Pyrite Street	(4,420)	(4,420)	(4,420)
09227	BJVI3 Income U3 17 Pyrite Street	(4,420)	(4,250)	(4,420)
09231	Income - Evolution Lease Camp/Carport	(17,200)	(15,640)	(17,200)
09238	U1AQUA Income -Age Units Quartz Street	(4,420)	(4,420)	(4,420)
09238	U2AQUA Income -Age Units Quartz Street	(4,420)	(4,195)	(4,420)
09238	U3AQUA Income -Age Units Quartz Street	(4,420)	(4,080)	(4,420)
09238	U4AQUA Income -Age Units Quartz Street	(4,420)	(4,420)	(4,420)
	Sub Total	(164,000)	(165,118)	(164,000)
	TOTAL EXPENDITURE TO OPERATING STATEMENT	162,054	167,409	172,608
	TOTAL INCOME TO OPERATING STATEMENT	(171,280)	(170,718)	(172,200)
	CAPITAL EXPENDITURE			
	Other Housing			
09232	Purchase Furniture & Equipment - Other Housing	12,000	0	9,000
09128	Purchase Land & Building - Staff Housing	7,000	0	0
16114	Loan Principal Loan # 5	66,061	60,277	61,201
09239	R4R - 2x2 Housing Unit 8&9 - CAPITAL	0	2,132	0
	Sub Total	85,061	62,409	70,201
	CAPITAL REVENUE			
	Other Housing			
	Proceeds from Sale of Asset			
09237	Income R4R - 2x2 Housing Unit 8&9 - CAPITAL	0	0	0
	Sub Total	0	0	0
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	85,061	62,409	70,201
	TOTAL CAPITAL REVENUE TO STATEMENT	0	0	0

IE CODE	Note 18 (b) - Account Detail (by Reporting Program)	
	Operating Program	HOUSING
150	Operating Sub-Program	Other Housing
114	Description/Objectives	The provision housing to non-staff.
150	Management	Chief Executive Officer.
114		
150	New Budget Initiatives and Highlights	Other Housing - Building Maintenance
114		CAPITAL
150		➤ 09232 Solar 37 Diorite 6,000.00
114		➤ 09232 Solar 7 Quartz 6,000.00
150		➤ 16114 Loan Principal -Loan #5 66,061.00
114		➤ 09128 Carport 37 Diorite 7,000.00
	Local Laws	None.
150	Statutory Requirements	None.
150	Service Levels	N/A
150	Fees & Charges	N/A
150	Capital Investment	None.
150	Financing	Principal Repayments Loan No 5 Lifestyle Village

SHIRE OF WESTONIA
Schedule 10 - COMMUNITY AMENITIES
ANNUAL BUDGET 2019/2020

GL #	DESCRIPTION	ANNUAL BUDGET 2019/2020	ACTUAL 2018/2019	BUDGET 2018/2019
OPERATING EXPENDITURE				
Household Refuse				
10100	Expenses Relating to Sanitation - Household Refuse	20,000	19,051	20,000
10103	Domestic Refuse Collection	12,000	11,220	12,000
10105	Refuse Collection Public Bins	4,098	3,646	4,098
10105	Refuse Collection Public Bins	0	0	0
10105	Refuse Collection Public Bins	5,410	4,813	5,410
10105	Refuse Collection Public Bins	2,340	2,478	2,340
10106	Refuse Maintenance	4,098	1,668	4,098
10106	Refuse Maintenance	4,000	2,302	4,000
10106	Refuse Maintenance	4,000	2,351	4,000
10106	Refuse Maintenance	5,410	2,202	5,410
10106	Refuse Maintenance	4,000	2,345	4,000
10107	Waste Oil Recycling	500	0	500
10108	Drum-Muster	1,000	0	1,000
	Sub Total	66,856	52,075	66,856
OPERATING REVENUE				
Household Refuse				
10120	Income Relating to Sanitation - Household Refuse	(8,800)	(8,250)	(8,800)
10122	Drum-Muster	(1,000)	0	(1,000)
10501	Income Relating to Protection Of Environment	0	0	0
	Sub Total	(9,800)	(8,250)	(9,800)
OPERATING EXPENDITURE				
Other Community Services				
10704	Maintenance - Public Conveniences	1,500	1,717	1,500
10704	Maintenance - Public Conveniences	500	248	500
10704	Maintenance - Public Conveniences	2,000	2,266	2,000
10705	Maintenance - Cemetery			
10706	<i>MCGD Maintenance - Grave Digging</i>	3,246	68	3,246
10706	<i>MCGD Maintenance - Grave Digging</i>	4,284	89	4,284
10706	<i>MCGD Maintenance - Grave Digging</i>	2,000	272	0
10706	<i>MCGD Maintenance - Grave Digging</i>	680	0	680
10799	Depreciation - Community Services	48,500	41,645	48,500
10799	Depreciation - Community Services	700	597	700
	Sub Total	63,410	46,901	61,410
OPERATING REVENUE				
Other Community Services				
10708	Cemetery Fees	(500)	0	(500)
	Sub Total	(500)	0	(500)
	TOTAL EXPENDITURE TO OPERATING STATEMENT	130,266	98,976	128,266

IE CODE		Note 18 (b) - Account Detail (by Reporting Program)	
Operating Program	Operating Sub-Program	COMMUNITY AMENITIES	
	Description/Objectives	Refuse	
903		▣ The maintenance of a service to householders for the collection of domestic rubbish.	
521		▣ The Provision of Drum Muster and waste oil recycling service	
500	Management	▣ Maintenance of Refuse sites	
521		Chief Executive Officer.	
900	New Budget Initiatives and Highlights	➤ 10103	52 bins x \$2.57 per bin x 52 weeks 12,000.00
901		➤ 10105	Refuse Collection Public Bins 11,848.00
500	Recycle shed floor	➤ 10106	Refuse Site Maintenance
520			Refuse Site Maintenance 13,508.00
521	New Hole		Recycling Bulk Bins 4,000.00
900			Contractor - New Hole <u>4,000.00</u>
901			21,508.00
520		➤ 10108	Drum Muster Expenses 1,000.00
		➤ 10107	Waste Oil Recycling 500.00
		➤ 10120	Domestic Refuse Reval Fees 8,800.00
156		None.	
156	Local Laws	None.	
156	Statutory Requirements	The levy of a charge for the collection of rubbish is made under the Health Act (State Legislation).	
	Service Levels	One weekly kerbside collection service (domestic).	
	Fees & Charges	\$165 per bin (domestic).	
500		None.	
520	Capital Investment	None.	
900		None.	
	Financing	None.	
500		None.	
900		None.	
520		None.	
901		None.	
550		None.	
556		None.	
156		None.	

SHIRE OF WESTONIA Schedule 10 - COMMUNITY AMENITIES ANNUAL BUDGET 2019/2020				
GL #	DESCRIPTION	ANNUAL BUDGET 2019/2020	ACTUAL 2018/2019	BUDGET 2018/2019
	TOTAL INCOME TO OPERATING STATEMENT	(10,300)	(8,250)	(10,300)
	CAPITAL EXPENDITURE			
	Other Community Services			
10702	Purchase Land & Buildings - Other Community Amenities	0	0	0
10703	Purchase Plant & Equipment - Other Community Amenities	0	0	0
	Sub Total	0	0	0
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	0	0	0

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

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

SHIRE OF WESTONIA Schedule 11 - RECREATION & CULTURE ANNUAL BUDGET 2019/2020				
GL #	DESCRIPTION	ANNUAL BUDGET 2019/2020	ESTIMATED ACTUAL 2018/2019	ADOPTED BUDGET 2018/2019
	OPERATING EXPENDITURE			
	Public Halls Civic Centres			
11100	ABC Costs- Public Halls & Civic Centres	95,000	95,244	95,000
11104	H001 Maintenance - Public Halls	2,500	2,228	2,500
11104	H001 Maintenance - Public Halls	8,500	871	7,000
11104	H001 Maintenance - Public Halls	1,000	1,478	1,000
11104	H001 Maintenance - Public Halls	2,500	2,940	1,500
11104	H001 Maintenance - Public Halls	2,000	2,184	2,000
11104	H002 Warralakin Hall	0	154	0
11104	H002 Warralakin Hall	250	240	250
11104	H002 Warralakin Hall	500	154	500
11104	H002 Warralakin Hall	500	794	500
11105	Maintenance - Complex/ Gym			
11105	BC1 Gym Maintenance/Operations	1,500	1,475	1,500
11105	BC1 Gym Maintenance/Operations	8,000	7,400	2,000
11105	BC1 Gym Maintenance/Operations	1,500	950	1,500
11105	BC1 Gym Maintenance/Operations	3,000	3,177	3,000
11105	BC1 Gym Maintenance/Operations	1,500	1,947	1,500
11105	BC2 Complex Minus Gym Maintenance/ Operations	1,000	1,255	1,000
11105	BC2 Complex Minus Gym Maintenance/ Operations	5,500	18,984	1,500
11105	BC2 Complex Minus Gym Maintenance/ Operations	2,500	1,051	5,000
11105	BC2 Complex Minus Gym Maintenance/ Operations	1,500	1,657	1,500
11106	BWST Maintenance - Wanderers Stadium	2,000	1,797	2,000
11106	BWST Maintenance - Wanderers Stadium	2,000	1,986	2,000
11106	BWST Maintenance - Wanderers Stadium	1,500	1,785	1,500
11106	BWST Maintenance - Wanderers Stadium	500	854	500
11106	BWST Maintenance - Wanderers Stadium	5,000	2,113	5,000
11106	BWST Maintenance - Wanderers Stadium	200	0	200
11106	BWST Maintenance - Wanderers Stadium	3,000	2,373	3,000
11107	MOU Westonia Progress Payment	28,000	21,287	40,000
11199	Depreciation - Public Halls	72,000	59,787	72,000
11199	Depreciation - Public Halls	6,000	5,701	6,000
	Sub Total	258,950	241,865	260,950
	OPERATING REVENUE			
	Public Halls Civic Centres			
11110	Income Relating to Public Halls & Civic Centres	(200)	(160)	(200)
11111	Income Evolution MOU 33%	(14,000)	(10,485)	(20,000)
11112	Income Charges Stadium	(200)	0	(200)
11113	Income Government Grants	0	0	0
11114	Income Evolution MOU WPA 67%	(28,000)	(21,287)	(40,000)
	Sub Total	(42,400)	(31,932)	(60,400)

Note 18 (b) - Account Detail (by Reporting Program)			
Operating Program	RECREATION & CULTURE		
Operating Sub-Program	Public Halls & Civic Centres		
Description/Objectives	The provision and maintenance of public halls, complex and pavilion for the general use by the community		
Management	Chief Executive Officer.		
New Budget Initiatives and Highlights	➤	11104	Public Hall Maintenance
			Public Hall Maintenance 2,500.00
			Public Hall Maintenance 5,400.00
			Public Hall Mtc - Paint front 6,000.00
			Public Hall Mtc - Photos 1,000.00
			Old Hall & Hall Toilet Block 600.00
			Public Hall Utilities 1,000.00
			Warralakin 1,250.00
			17,750.00
	➤	BC2	Complex Mtce as per Building
			Complex RCD's 2,500.00
			Complex 1,500.00
			Complex Utilities 1,500.00
			Complex Cleaning 1,500.00
			10,500.00
	➤	BC1	Gymnasium Mtce
			Gym Equipment 5,000.00
			Blinds 1,000.00
			Complex 1,500.00
			Complex Utilities 1,500.00
			Complex Cleaning 1,500.00
			15,500.00
	➤	11106	Stadium Mtce as per Building
			Stadium Insurance 1,000.00
			Stadium Utilities 200.00
			Stadium Cleaning 4,000.00
			14,200.00
	➤	11199	Depreciation Building
			78,000.00
	➤	11110	Complex & Hall Hire Charges
			200.00
	➤	11112	Stadium Charges
			200.00
	➤	11111	Evolution MOU 33%
			14,000.00
	➤	11114	Contribution Westonia Progress
			28,000.00
Local Laws			None.

SHIRE OF WESTONIA Schedule 11 - RECREATION & CULTURE ANNUAL BUDGET 2019/2020				
GL #	DESCRIPTION	ANNUAL BUDGET 2019/2020	ESTIMATED ACTUAL 2018/2019	ADOPTED BUDGET 2018/2019
	OPERATING EXPENDITURE			
	Swimming Pool			
11200	Expenses Relating to Swimming Pools Other	0	0	0
11207	BWSP Maintenance Westonia Swimming Pool	500	318	500
11207	BWSP Maintenance Westonia Swimming Pool	5,000	5,361	4,500
11207	BWSP Maintenance Westonia Swimming Pool	16,000	8,667	12,000
11207	BWSP Maintenance Westonia Swimming Pool	0	0	0
11207	BWSP Maintenance Westonia Swimming Pool	5,000	5,299	8,500
11207	BWSP Maintenance Westonia Swimming Pool	500	258	500
11207	BWSP Maintenance Westonia Swimming Pool	500	420	500
11207	BWSP Maintenance Westonia Swimming Pool	500	0	500
11208	Chlorine Expenses	3,000	4,243	3,000
11209	Management Contract Charges	62,000	77,228	60,000
11209	Management Contract Charges	0	0	0
11210	Water Charges	7,000	3,809	7,000
11299	Depreciaton - Swimming Pool	60,000	50,024	60,000
11299	Depreciaton - Swimming Pool	18,000	16,462	12,000
	Sub Total	178,000	172,088	169,000
	OPERATING REVENUE			
	Swimming Pool			
11202	Swimming Pool Subsidy (Banked in Reserve)	0	0	0
11203	Govt Grants - Swimming Pool	0	0	0
	Sub Total	0	0	0

Statutory Requirements	None.
Service Levels	Clean & Tidy Public Facilities available to the community as required
Fees & Charges	Old Miners Hall - \$ 70.00 Complex (with Alcohol) - \$100.00 Complex (without Alcohol) - \$60.00 Complex Meeting Room only - \$30.00 Complex Kitchen only - \$30.00 Complex Badminton/Dance - \$10.00 Pavilion - \$70.00 Plastic Chair Hire - \$0.20c each Trestle Table Hire - \$2.00 each
IE CODE	520 520 570 520 521 540 541 900 901 520 500 521 542 550 551
	Capital Investment None.
	Financing None.
	Note 18 (b) - Account Detail (by Reporting Program)
	Operating Program Operating Sub-Program
	RECREATION & CULTURE Swimming Pool
	Description/Objectives The operation and maintenance of an outdoor public swimming
	Management Chief Executive Officer.
	New Budget Initiatives and Highlights
	➤ 11209 Swimming pool Operational Co
	Contact Wages 62,000.00
	Swimming Pool 11,500.00
	Pump 4,500.00
	➤ 11208 Chemicals 3,000.00
	➤ 11207 Other 11,000.00
	92,000.00
	➤ 11210 Swimming Pool Utilities
	Water 7,000.00
	Power 500.00
	Phone 500.00
	8,000.00
	➤ 11299 Depreciation 78,000.00
Local Laws	None.
Statutory Requirements	None.

SHIRE OF WESTONIA Schedule 11 - RECREATION & CULTURE ANNUAL BUDGET 2019/2020				
GL #	DESCRIPTION	ANNUAL BUDGET 2019/2020	ESTIMATED ACTUAL 2018/2019	ADOPTED BUDGET 2018/2019
	OPERATING EXPENDITURE			
	Other Recreation & Sport			
11306	Maintenance - Parks and Reserves	0	1,798	
11307	MPGD Maintenance - Parks, Reserves, Playgrounds	70,000	65,488	70,000
11307	MPGD Maintenance - Parks, Reserves, Playgrounds	8,000	14,234	6,500
11307	MPGD Maintenance - Parks, Reserves, Playgrounds	1,500	1,390	1,500
11307	MPGD Maintenance - Parks, Reserves, Playgrounds	85,000	83,982	90,000
11307	MPGD Maintenance - Parks, Reserves, Playgrounds	20,000	13,208	25,500
11307	MPGD Maintenance - Parks, Reserves, Playgrounds	250	619	250
11307	MPGD Maintenance - Parks, Reserves, Playgrounds	2,500	2,483	3,000
11308	Maintenance - Recreation Oval	4,098	1,632	4,098
11308	Maintenance - Recreation Oval	4,000	3,582	4,000
11308	Maintenance - Recreation Oval	500	397	500
11308	Maintenance - Recreation Oval	2,500	2,552	2,500
11308	Maintenance - Recreation Oval	20,000	31,334	20,000
11308	Maintenance - Recreation Oval	4,000	2,155	5,410
11308	Maintenance - Recreation Oval	1,500	613	2,340
11399	Depreciation - Other Rec & Sport	28,000	23,453	28,000
11399	Depreciation - Other Rec & Sport	9,500	8,290	9,500
11399	Depreciation - Other Rec & Sport	13,000	11,133	13,000
	Sub Total	274,348	268,341	286,098
	OPERATING REVENUE			
	Other Recreation & Sport			
11301	Income Relating to Other Recreation & Sport	0	0	0
11302	Marquee Hire Charges	(1,000)	(549)	(1,000)
11310	Grant Funding	0	0	
	Sub Total	(1,000)	(549)	(1,000)
	OPERATING EXPENDITURE			
	Television & Radio Rebroadcasting			
11401	Maintenance - Television and Rebroadcasting	1,000	187	1,000
11499	Depreciation - TV & Radio	9,000	7,534	9,000
	Sub Total	10,000	7,721	10,000
	OPERATING REVENUE			
	Television & Radio Rebroadcasting			
11402	Income Relating to Television and Rebroadcasting	0	0	0
	Sub Total	0	0	0

Service Levels	Facilities available to public and visitors during normal opening times and season.
Fees & Charges	Admission fees:-Subsidies MOU Evolution facilities monies.
IE	Capital Investment
CODE	Financing
	None.
	None.
520	Note 18 (b) - Account Detail (by Reporting Program)
500	Operating Program
520	Operating Sub-Program
570	Description/Objectives
900	
901	
540	Management
542	
500	New Budget Initiatives and Highlights
520	➤ 11307 Mtce Parks, Gardens & Reserves
570	Wages 175,000.00
540	Utilities 2,750.00
542	Mtce 8,000.00
900	Insurance 1,500.00
	187,250.00
901	➤ 11308 Oval Mtce
550	Chemicals & Fertiliser 4,500.00
551	Wages 9,598.00
556	Water 20,000.00
	Power 2,500.00
	36,598.00
154	➤ 11399 Depreciation 50,500.00
156	➤ 11302 Marquee Hire Charges 1,000.00
	Local Laws
	None.
	Statutory Requirements
	None.
520	Service Levels
	N/A
551	Fees & Charges
	Marquee Hire \$100 Local residents, \$500 – Non local.
	Capital Investment
	None.
	Financing
	None.
156	

SHIRE OF WESTONIA
Schedule 11 - RECREATION & CULTURE
ANNUAL BUDGET 2019/2020

GL #	DESCRIPTION	ANNUAL BUDGET 2019/2020	ESTIMATED ACTUAL 2018/2019	ADOPTED BUDGET 2018/2019
OPERATING EXPENDITURE				
Library				
11500	Expenses Relating to Libraries	0	136	0
11504	Library Salaries	10,000	12,293	10,000
11504	Library Salaries	2,000	472	2,000
11505	Library Expenses	3,500	2,009	3,500
		15,500	14,909	15,500
OPERATING REVENUE				
Library				
11501	Income Relating to Libraries	(100)	0	(100)
11502	Fines & Penalties Charged	(100)	0	(100)
		(200)	0	(200)
OPERATING EXPENDITURE				
Other Culture				
11600	Oral History Project	0	0	0
11605	Nature Reserve Management	1,000	0	1,000
11606	Maintenance Walgoolan Gazebo	500	0	500
11606	Maintenance Walgoolan Gazebo	50	0	50
11606	Maintenance Walgoolan Gazebo	50	0	50
	Sub Total	1,600	0	1,600
OPERATING REVENUE				
Other Culture				
11601	Income Relating to Other Culture	0	0	0
11602	Income Charges History Books	(200)	(441)	(200)
	Sub Total	(200)	(441)	(200)
TOTAL EXPENDITURE TO OPERATING STATEMENT		738,398	704,925	743,148
TOTAL INCOME TO OPERATING STATEMENT		(43,800)	(32,922)	(61,800)
CAPITAL EXPENDITURE				
Other Culture				
10709	Old Hall Public Toilets - CAPITAL		0	
11205	Purchase Furniture & Equipment - Swimming Pools	0	25,856	
11603	Purchase Furniture & Equipment - Other Culture	5,000	5,153	10,000
	Sub Total	5,000	5,153	10,000

Note 18 (b) - Account Detail (by Reporting Program)				
IE CODE	Operating Program	Operating Sub-Program	Description/Objectives	
	RECREATION & CULTURE	Television & Radio Rebroadcasting	The re-broadcasting of Television & Radio Channels to the Westonia townsite and surrounds.	
		Management	Chief Executive Officer.	
	New Budget Initiatives and Highlights			
		➤ 11401	Radio Equipment Mtce	1,000.00
		➤ 11499	Depreciation	9,000.00
		➤ 11605	Nature Reserve Mtce	1,000.00
		➤ 11606	Walgoolan Gazebo Mtce	600.00
		➤ 11602	Sale of History Books	200.00
		➤ 11603	Nature Reserve Grant Funding	5,000.00
		➤	Library Operation Costs	
		➤ 11504	Library Salaries	2,000.00
		➤ 11505	LMIS Licence Renewal	1,500.00
		➤ 11505	Freight Costs	2,000.00
				5,500.00
		➤ 11501	Lost Books	100.00
		➤ 11502	Fines & Penalties	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 & Charges		None.	
	Capital Investment		None.	
	Financing		None.	

SHIRE OF WESTONIA Schedule 12 - TRANSPORT ANNUAL BUDGET 2019/2020				
GL #		ANNUAL BUDGET 2019/2020	ESTIMATED ACTUAL 2018/2019	ADOPTED BUDGET 2018/2019
	CAPITAL EXPENDITURE			
	Streets, Roads, Bridges & Depot Mtce			
	Roads Construction Council			
12101				
12108	FP0054 Jasper Street Footpaths & Drainage	2,500	0	
12108	FP0058 Kaolin Street Footpaths & Drainage	7,500	0	
12108	FP0061 Wolfram Street Footpaths & Drainage	10,000	0	
12108	FP0056 Pyrites Street Footpaths & Drainage	5,000	0	
12101	C0032 Boodarockin Road Polycm - CAPITAL	36,000	0	
12101	C0019 4 Mile Gate Rd Floodway - CAPITAL	52,000	0	51,000
12101	C0008 Goldfields Road Floodway - CAPITAL	68,000	0	67,000
12101	C0005 Warrachuppin Road - CAPITAL	60,000	0	59,000
12101	C0080 Della Bosca Road - CAPITAL	39,000	0	38,000
12101	C0005E Warrachuppin Road Polycm - CAPITAL		29,269	27,000
12101	C0032 Boodarockin North Road - CAPITAL	58,000	0	57,000
12103	MRWA Project Construction		0	
12103	RRG91C Koorda-Southern Cross Road (M40) Reconstruction	283,710	274,392	276,150
12103	RRG91R Koorda-Southern Cross Road (M40) Reseals	178,500	171,367	175,000
12104	Roads to Recovery Construction		0	
12104	R2R07 Boodarockin Rd - R2R	80,000	78,116	78,000
12104	R2R04 Walgoolan South Road	131,300	0	
12104	R2R22 TBA	65,116	0	
12104	R2R91 M40 Shoulders - CAPITAL		0	
12104	R2R12 Daddow Road -R2R		53,266	55,000
12104	R2R10 Begley Road - CAPITAL		0	
12104	R2R50 Morrison Rd - R2R	48,000	47,452	47,000
12104	R2R15 Echo Valley Road - R2R		97,028	81,000
12104	R2R25 Rabbit Proof Fence Rd - R2R		23,306	18,500
12107	Drainage Construction		0	25,000
	Sub Total	1,124,626	774,195	1,054,650
	OPERATING EXPENDITURE			
	Streets, Roads, Bridges & Depot Mtce			
12200	Expenses Relating to Streets, Roads, Bridges & Depot Maintenance	0	0	0
12202	Power - Street Lighting	6,000	5,997	6,000
12203	Maintenance - GRM	125,355	88,046	125,355
12203	Maintenance - GRM	0	32,476	0
12203	Maintenance - GRM	170,577	116,222	170,577
12203	Maintenance - GRM	69,120	129,014	69,120

IE CODE		Note 18 (b) - Account Detail (by Reporting Program)	
Operating Program	Operating Sub-Program	Description/Objectives	
	TRANSPORT		
	Road Construction Council	The provision of new and improved road infrastructure within the district.	
	Management	Works Supervisor/Chief Executive Officer	
	New Budget Initiatives and Highlights	> Roads 2 Recovery!	
		R2R07 Boodarockin Rd - R2R	80,000
		R2R04 Walgoolan South Road	131,300
		R2R22 TBA	65,116
		R2R50 Morrison Rd	48,000
			<u>324,416.00</u>
		> RRG	
		RRG91C Koorda-SX Road (M40) Reconstructio	283,710
		RRG91R Koorda-SX Road (M40) Reseals	178,500
			<u>462,210</u>
		> Council	
		C0032 Boodarockin Road Polycm - CAPITAL	36,000
		C0019 4 Mile Gate Rd Floodway - CAPITAL	52,000
		C0008 Goldfields Road Floodway - CAPITAL	68,000
		C0005 Warrachuppin Road - CAPITAL	60,000
		C0080 Della Bosca Road - CAPITAL	39,000
		C0032 Boodarockin North Road - CAPITAL	58,000
			<u>313,000</u>
		> Footpath & Drainage	
		FP0054 Jasper Street Footpaths & Drainage	2,500
		FP0058 Kaolin Street Footpaths & Drainage	7,500
		FP0061 Wolfram Street Footpaths & Drainage	10,000
		FP0056 Pyrites Street Footpaths & Drainage	5,000
			<u>25,000</u>
500	Statutory Requirements	Grant - MRWA Direct \$116,000	
520	Service Levels	Grant - MRWA Specific \$308,140	
900	Fees & Charges	Grants - Blackspot \$Nil	
901		TOTAL \$748,555	
		Grants - Roads 2 Recovery \$324,415	

SHIRE OF WESTONIA Schedule 12 - TRANSPORT ANNUAL BUDGET 2019/2020				
GL #		ANNUAL BUDGET 2019/2020	ESTIMATED ACTUAL 2018/2019	ADOPTED BUDGET 2018/2019
12204	Maintenance - Depot			
12204	BDEP Maintenance Depot	1,500	3,217	1,500
12204	BDEP Maintenance Depot	3,000	(256)	3,000
12204	BDEP Maintenance Depot	2,000	1,797	2,000
12204	BDEP Maintenance Depot	1,000	844	1,000
12204	BDEP Maintenance Depot	2,000	1,092	2,000
12204	BDEP Maintenance Depot	0	3,625	0
12204	BDEP Maintenance Depot	0	253	0
12205	Maintenance - Footpaths	500	423	500
12206	Traffic Signs Maintenance	1,000	0	1,000
12206	Traffic Signs Maintenance	10,000	3,373	10,000
12206	Traffic Signs Maintenance	500	0	500
12206	Traffic Signs Maintenance	500	0	500
16105	Loan Interest Loan # 4	0	0	0
12219	RRG Expenses	7,000	0	7,000
12299	Depreciation - Street, Roads, Bridges	19,000	17,815	19,000
12299	Depreciation - Street, Roads, Bridges	750,000	511,205	1,400,000
12299	Depreciation - Street, Roads, Bridges	12,000	9,713	12,000
	Sub Total	1,181,052	924,854	1,831,052
	OPERATING REVENUE			
	Streets, Roads, Bridges & Depot Mtce			
12201	Income Relating to Streets, Roads, Bridges & Depot Maintenance	0	0	0
12209	Bikewest Grants - Dual Use Paths	0	0	0
12210	Crossover Contributions	0	0	0
12211	Grant - MRWA Project	0	0	0
12212	Grant - MRWA Direct	(116,000)	(409,309)	(68,000)
12213	Grant - MRWA Specific	(308,140)	0	(300,000)
12214	Grant - Specific Bridges	0	0	0
12215	Grant - Roadwise	0	0	0
12216	Grant - Roads to Recovery	(324,415)	(275,243)	(275,243)
12217	Grant - MRWA Blackspot	0	(107,083)	0
	Sub Total	(748,555)	(898,735)	(643,243)
	OPERATING EXPENDITURE			
	Aerodrome			
12600	Expenses Relating to Aerodromes	0	0	0
12604	Airport Maintenance	16,000	920	3,479
12604	Airport Maintenance	500	397	500
12604	Airport Maintenance	3,500	0	4,592
12604	Airport Maintenance	5,000	0	7,250
	Sub Total	25,000	1,317	15,821

540 Capital Investment

IE CODE Financing None.

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

520 Operating Program **TRANSPORT**
540 Operating Sub-Program **Road Maintenance**
542 Description/Objectives The provision of library services to residents and visitors etc.
570 Management Works Supervisor/Chief Executive Officer
900
901 **New Budget Initiatives > None.**
520 **and Highlights**
500 Local Laws None.
520 Statutory Requirements None.
901 Service Levels N/A
560 Fees & Charges None.
520 Capital Investment None.
550
553 Financing None.
554

12219 Wheatbelt Secondary Freight Route contribution \$ 6,000

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

113 Operating Program **TRANSPORT**
113 Operating Sub-Program **Aerodrome**
113 Description/Objectives The provision of aerodrome facilities to CAA Standards
110 Management Works Supervisor/Chief Executive Officer
181
113 **New Budget Initiatives > 12604 Airstrip survey costs 13000**
113 **and Highlights**
182 Local Laws None.
181
181 Statutory Requirements None.
Service Levels N/A
Fees & Charges None.
Capital Investment None.
520
570 Financing None.
900
901

SHIRE OF WESTONIA
Schedule 12 - TRANSPORT
ANNUAL BUDGET 2019/2020

GL #		ANNUAL BUDGET 2019/2020	ESTIMATED ACTUAL 2018/2019	ADOPTED BUDGET 2018/2019
OPERATING REVENUE				
12601	Aerodrome			
	Income Relating to Aerodromes	0	0	0
	Sub Total	0	0	0
TOTAL EXPENDITURE TO OPERATING STATEMENT				
		1,206,052	1,700,366	2,901,523
TOTAL INCOME TO OPERATING STATEMENT				
		(116,000)	(409,309)	(68,000)
CAPITAL EXPENDITURE				
Road Plant Purchases				
12605	Airport Building - CAPITAL			
12220	<i>SSHEL</i> Depot Storage Shed	6,000	0	0
14213	Works Supervisor Vehicle - CAPITAL	108,000	0	108,000
12307	<i>04WT</i> Crew Cab Ute		0	0
12307	<i>WT06</i> Hilux - Grader Ute		0	0
12304	<i>ROLLER</i> Multi Tyred Roller		0	0
12304	<i>PLTRAI</i> 4.5 tonne Plant Trailer	0	0	0
12304	<i>MOWER</i> Mower	15,000	0	10,000
12308	New Prime Mover	240,000	309,280	0
12304	<i>GRADER</i> Grader		0	0
16113	Loan Principal Loan # 4		0	0
	Sub Total	369,000	309,280	118,000
TOTAL CAPITAL EXPENDITURE TO STATEMENT				
		1,493,626	1,083,475	1,172,650
CAPITAL REVENUE				
Transport				
12359	Loss on Sale of Asset		53	
12398	Proceeds from Sale of Asset		(3,177)	
	Works Supervisors Vehicle - CAPITAL	(104,000)		(104,000)
	Crew Cab Ute	(45,000)		0
	Grader Ute	(2,000)		0
	Multi Tyred Roller			0
	Sub Total	(151,000)	(3,124)	(104,000)
TOTAL CAPITAL INCOME STATEMENT				
		(783,555)	(492,550)	(679,243)

IE CODE	Note 18 (b) - Account Detail (by Reporting Program)
	Operating Program TRANSPORT
	Operating Sub-Program Road Plant Purchase
156	Description/Objectives Management The upgrade of Council's Plant & Equipment fleet Works Supervisor/Chief Executive Officer
	New Budget Initiatives and Highlights > None.
	Local Laws None.
	Statutory Requirements None.
	Service Levels N/A
	Fees & Charges None.
	Capital Investment
Shed	Depot Storage Shed Gates 6,000.00 2x Works Supervisor Vehicle 108,000.00 Mower 15,000.00 New Prime Mover 240,000.00
	Financing
701	Nil Transfer to Reserve
700	
700	

SHIRE OF WESTONIA Schedule 13 - ECONOMIC SERVICES ANNUAL BUDGET 2019/2020				
GL #	DESCRIPTION	ANNUAL BUDGET 2019/2020	ESTIMATED ACTUAL 2018/2019	ADOPTED BUDGET 2018/2019
	OPERATING EXPENDITURE			
	Rural Services			
13100	ABC Costs- Rural Services	68,000	68,181	68,000
13119	Project TBA	20,000	27,875	20,000
13120	NRM Workcover	0	0	0
13121	NRM Superannuation	0	0	0
13123	NRM Contract	18,000	13,427	18,000
13124	Promotional Material	0	0	0
13125	Noxious Weed Control	2,000	503	2,000
13126	Wild Dog Contribution	0	0	0
	Sub Total	108,000	109,986	108,000
	OPERATING REVENUE			
	Rural Services			
13100	ABC Costs- Rural Services	0	0	0
13104	NRM Contract Works Income	0	0	0
13105	Govt. Grant Funding	(20,000)	(24,624)	(20,000)
	Sub Total	(20,000)	(24,624)	(20,000)
	OPERATING EXPENDITURE			
	Tourism & Area Promotion			
13200	Admin Allocations Tourism & Area Promotion	32,000	31,752	32,000
13210	Area Promotion	8,000	6,958	6,000
13211	SUBS- CW Visitor Centre	4,500	2,272	4,500
13212	SUBS- Newtravel	3,000	2,000	2,000
13213	Maintenance Caravan Park			
13213	<i>MCVAN</i> Maintenance Caravan Park	21,000	22,065	21,000
13213	<i>MCVAN</i> Maintenance Caravan Park	10,000	13,301	6,000
13213	<i>MCVAN</i> Maintenance Caravan Park	1,000	0	4,000
13213	<i>MCVAN</i> Maintenance Caravan Park	1,000	993	1,000
13213	<i>MCVAN</i> Maintenance Caravan Park	1,500	1,762	1,500
13213	<i>MCVAN</i> Maintenance Caravan Park	2,500	2,947	2,500
13214	Information Bay- Carrabin			
13214	<i>MIBC</i> Information Bay- Carrabin	6,000	0	6,000
13214	<i>MIBC</i> Information Bay- Carrabin	250	324	250
13214	<i>MIBC</i> Information Bay- Carrabin	200	721	200
13214	<i>MIBC</i> Information Bay- Carrabin	0	16	0

Note 18 (b) - Account Detail (by Reporting Program)		
Operating Program	Operating Sub-Program	Description/Objectives
ECONOMIC SERVICES	Rural Services	The implementation of Natural Resource Management (NRM) Strategies and Rural Services across the shire. CEO, NRM Facilitator and Officer
	New Budget Initiatives and Highlights	<ul style="list-style-type: none"> ➤ 13123 NRMO Salaries 18,000.00 ➤ 13125 Noxious Weed Expenses 2,000.00 ➤ 13119 Project Allocations 20,000.00 ➤ 13502 Nursery Operating Costs 1,800.00 ➤ 41,800.00 ➤ 13105 Funding Opportunities 20,000.00 ➤ 13505 Tree Planter Hire Charges 500.00
	Local Laws	None.
	Statutory Requirements	None.
	Service Levels	N/A
	Fees & Charges	None.
	Capital Investment	None.
	Financing	None.
Note 18 (b) - Account Detail (by Reporting Program)		
Operating Program	Operating Sub-Program	Description/Objectives
ECONOMIC SERVICES	Tourism & Area Promotion	The promotion of the district via tourism to increase economic activity.
	New Budget Initiatives and Highlights	<ul style="list-style-type: none"> ➤ 13210 Promotion & Advertising 6,000.00 ➤ Town Promotional Signage 2,000.00 ➤ 13211 Central Wheatbelt Visitor Centre 4,500.00 ➤ 13212 NEWTRAVEL Subscriptions 3,000.00 ➤ 3,000.00 ➤ 13213 Caravan Park Operation Costs 7,000.00

SHIRE OF WESTONIA				
Schedule 13 - ECONOMIC SERVICES				
ANNUAL BUDGET 2019/2020				
GL #	DESCRIPTION	ANNUAL BUDGET 2019/2020	ESTIMATED ACTUAL 2018/2019	ADOPTED BUDGET 2018/2019
13215	Old Club Hotel Museum -Maintenance			
13215	<i>MOCHM</i> Old Club Hotel Museum -Maintenance	2,000	2,347	2,000
13215	<i>MOCHM</i> Old Club Hotel Museum -Maintenance	4,000	2,547	4,000
13215	<i>MOCHM</i> Old Club Hotel Museum -Maintenance	1,500	1,588	1,500
13215	<i>MOCHM</i> Old Club Hotel Museum -Maintenance	2,600	3,098	2,600
13299	Depreciation - Tourism & Area Promotion	2,000	1,683	2,000
13299	Depreciation - Tourism & Area Promotion	12,000	10,130	12,000
	Sub Total	115,050	106,503	111,050
	OPERATING REVENUE			
	Tourism & Area Promotion			
13201	Income Relating to Tourism & Area Promotion	0	(18,425)	0
13202	Caravan Site Charges	(22,000)	(28,400)	(22,000)
13203	Tent Site Charges	(300)	(755)	(300)
13204	Souvenir Sales	(200)	(77)	(200)
13221	Income - Old Club Hotel Museum Entry	0	(2,899)	0
13226	Income - Museum Watch			
	Sub Total	(22,500)	(50,555)	(22,500)
	OPERATING EXPENDITURE			
	Building Control			
13300	Expenses Relating to Building Control	0	0	0
13301	Contract EH Services	6,400	4,480	8,000
	Sub Total	6,400	4,480	8,000
	OPERATING REVENUE			
	Building Control			
13302	Income Relating to Building Control	0	(91)	0
13303	Building Permit Charges	(500)	(333)	(500)
13304	Demolition Charges	(100)	0	(100)
13305	Commission BRB	(200)	0	(200)
	Sub Total	(800)	(424)	(800)
	OPERATING EXPENDITURE			
	Plant Nursery			
13500	Expenses Relating to Plant Nursery	0	0	0
13502	Nursery Operating Costs	300	397	300
13502	Nursery Operating Costs	1,500	0	1,500
	Sub Total	1,800	397	1,800

IE CODE	DESCRIPTION	AMOUNT
	Camp Kitchen Blind	2,000.00
	Landgate lease	6,200.00
	Caravan Park Utilities	630.00
	Cleaning & Gardening	21,170.00
		<u>37,000.00</u>
	➤ 13214 Carrabin Information Bay (Paint) Utilities	6,000.00 450.00
		<u>6,450.00</u>
	➤ 13215 Old Club Hotel Museum Cleaning Mtce	4,600.00 5,500.00
		<u>10,100.00</u>
	➤ 13299 Depreciation	14,000.00
156	Local Laws	None.
156	Statutory Requirements	None.
156	Service Levels	N/A
156	Fees & Charges	Caravan Site - \$20.00. Caravan Site Weekly - \$ 119.00 Tent Site - \$10.00
	Capital Investment	None.
	Financing	None.
521	Note 18 (b) - Account Detail (by Reporting Program)	
	Operating Program	ECONOMIC SERVICES
	Operating Sub-Program	Building Control
	Description/Objectives	The provision of approval and inspection services to residents of the district to achieve a high level of building safety.
156	Management	The Environmental Health Officer contracted Allan Ramsay approvals and inspection and is supervised by the CEO
156		
170	New Budget Initiatives and Highlights	➤ 13301 Contact Allan Ramsay 6,400.00
		➤ 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 2019/2020				
GL #	DESCRIPTION	ANNUAL BUDGET 2019/2020	ESTIMATED ACTUAL 2018/2019	ADOPTED BUDGET 2018/2019
	OPERATING REVENUE			
	Plant Nursery			
13503	Income Relating to Plant Nursery	0	0	0
13504	Community Nursery Charges	0	(91)	0
13505	Tree Planter Hire	(500)	0	(500)
	Sub Total	(500)	(91)	(500)
	OPERATING EXPENDITURE			
	Other Economic Services			
13600	Expenses Relating to Other Economic Services	3,000	7,085	3,000
13610	Maintenance - Westonia CRC			
13610 <i>BWCRC</i>	Maintenance - Westonia CRC	3,500	3,306	3,500
13610 <i>BWCRC</i>	Maintenance - Westonia CRC	2,000	2,086	2,000
13610 <i>BWCRC</i>	Maintenance - Westonia CRC	3,000	3,646	3,000
13610 <i>BWCRC</i>	Maintenance - Westonia CRC	2,500	2,612	2,500
13610 <i>BWCRC</i>	Maintenance - Westonia CRC	1,500	1,851	1,500
13610 <i>BWCRC</i>	Maintenance - Westonia CRC	500	338	500
13610 <i>BWCRC</i>	Maintenance - Westonia CRC	2,000	2,383	2,000
13610 <i>BWCRC</i>	Maintenance - Westonia CRC	4,000	4,365	4,000
13610 <i>BWCRC</i>	Maintenance - Westonia CRC	200	0	200
13616	Westonia CRC Contributions	2,500	5,960	2,500
13611	Water Supply Standpipes	3,000	7,029	3,000
13611	Water Supply Standpipes	20,000	21,081	20,000
13612	Drought Relief - Water Tanks	12,000	0	0
13613	Evolution Lease - Industrial Shed			
13613 <i>BIDS</i>	Evolution Lease - Industrial Shed	0	240	0
13614	St Lukes Church	1,000	0	1,000
16107	Loan Interest Loan # 6	1,092	2,710	1,667
13699	Deprciation - Other Economic Services	45,000	38,099	45,000
13699	Deprciation - Other Economic Services	3,000	2,976	3,000
13699	Deprciation - Other Economic Services	20,000	19,682	5,000
	Sub Total	129,792	125,447	103,367
	OPERATING REVENUE			
	Other Economic Services			
13601	Income Relating to Other Economic Services	0	0	0
13602	Community Bus Hire Charges	(1,000)	(1,127)	(1,000)
13603	Evolution Lease - Industrial Shed	(19,500)	(19,502)	(19,500)
13604	Police Licensing Commissions	(3,000)	(5,736)	(4,000)

IE CODE	Service Levels Fees & Charges	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	ECONOMIC SERVICES
520	Operating Sub-Program	Other Economic Services
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		Drought Relief - Water Tanks 12,000.00
520		<u>35,000.00</u>
520		➤ 16107 Loan 6 Interest Community Bus 1,092.00
520		➤ 13614 Church & RV Site Mtce 1,000.00
560		Westonia CRC Operations
550		➤ 13616 CRC Contributions 2,500.00
551		➤ 13610 CRC Building Mtce 4,500.00
556		CRC Utilities 4,500.00
		CRC Cleaning 10,200.00
		<u>21,700.00</u>
156		➤ 13699 Depreciation' 68,000.00
156		➤ 13604 DPI Commissions 3,000.00
156		➤ 13603 Industrial Shed Lease 19,500.00

SHIRE OF WESTONIA Schedule 13 - ECONOMIC SERVICES ANNUAL BUDGET 2019/2020				
GL #	DESCRIPTION	ANNUAL BUDGET 2019/2020	ESTIMATED ACTUAL 2018/2019	ADOPTED BUDGET 2018/2019
13607	SSL Interest Reimbursement	(1,092)	(1,806)	(1,667)
13618	Reimbursements General	(200)	(548)	(200)
13605	Federal Education Grant	0	0	0
	Sub Total	(24,792)	(28,719)	(26,367)
	TOTAL EXPENDITURE TO OPERATING STATEMENT	361,042	346,813	332,217
	TOTAL INCOME TO OPERATING STATEMENT	(68,592)	(104,413)	(70,167)
	CAPITAL EXPENDITURE			
	Rural Services			
13106	Purchase Furniture & Equipment - Rural Services	0	0	0
13107	Purchase Plant & Equipment - Rural Services	0	0	0
13109	NRM Vehicle - CAPITAL	0	0	0
	Sub Total	0	0	0
	Tourism & Area Promotion			
13216	Old Club Hotel Museum Project - CAPITAL	37,000	10,388	6,000
13224	Campers Kitchen - CAPITAL	0	14,472	0
13217	Caravan Park - CAPITAL	0	43,283	0
16115	Loan Principal Loan # 6	9,747	13,549	9,172
	Sub Total	46,747	81,692	15,172
	Other Economic Services			
13606	Furniture & Equipment - Standpipes	32,000	0	32,000
	Sub Total	32,000	0	32,000
	Plant Nursery			
13506	Purchase Furniture & Equipment - Plant Nursery	0	0	0
	Sub Total	0	0	0
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	78,747	81,692	47,172
	CAPITAL REVENUE			
	Rural Services			
	Tourism & Area Promotion			
13198	Profit on Sale of Asset		0	0
13608	SSL Principal Reimbursement	(9,747)	(9,033)	(9,172)
13222	Museum - CAPITAL	(33,000)	0	0
13622	Furniture & Equipment - Standpipes	(20,500)	0	(20,500)
	Sub Total	(63,247)	(9,033)	(29,672)
	TOTAL CAPITAL INCOME TO STATEMENT	(63,247)	(9,033)	(29,672)

IE
CODE
114
156

Local Laws None.
Statutory Requirements None.
Service Levels N/A
Fees & Charges Charges Community Bus \$0.88c/km plus fuel.
Industrial Shed Lease Mine \$1250/month
Commissions Police Licensing as per DPI Contract.

Capital Investment None.
Financing None.

701

➤ 13602 Community Bus Hire Charges 1,000.00
➤ 16115 Loan 6 Co-op Bus Principal 9,747.00

CAPITAL
13216 New Museum Displays 37,000.00
13606 Standpipes x 10 Controllers 32,000.00
13222 Museum Capital WPA 33,000.00
13622 Furniture & Equipment - Standpipes 20,500.00

SHIRE OF WESTONIA
Schedule 14 - OTHER PROPERTY & SERVICES
ANNUAL BUDGET 2019/2020

GL #	DESCRIPTION	ANNUAL BUDGET 2019/2020	ESTIMATED ACTUAL 2018/2019	ADOPTED BUDGET 2018/2019
	OPERATING EXPENDITURE			
	Private Works			
	Curtin Uni House - Maintenance			
14101	<i>MCUH Curtin Uni House - Maintenance</i>	500	0	500
14101	<i>MCUH Curtin Uni House - Maintenance</i>	500	0	500
14101	<i>MCUH Curtin Uni House - Maintenance</i>	1,000	0	1,000
14101	<i>MCUH Curtin Uni House - Maintenance</i>	100	0	100
14102	Private Works			
14102	<i>PW Private Works</i>	5,000	6,688	5,000
14102	<i>PW Private Works</i>	0	(16,681)	0
14102	<i>PW Private Works</i>	0	15,555	0
14102	<i>PW Private Works</i>	5,000	8,828	5,000
14102	<i>PW Private Works</i>	5,000	12,935	5,000
	Sub Total	17,100	27,325	17,100
	OPERATING REVENUE			
	Private Works			
14100	Private Works Income	(25,000)	(633,529)	(25,000)
	Sub Total	(25,000)	(633,529)	(25,000)
	OPERATING EXPENDITURE			
	Public Works Overheads			
14200	Administration Allocations to PWOH	0	0	0
14200	Administration Allocations to PWOH	13,000	6,333	13,000
14200	Administration Allocations to PWOH	220,000	222,264	220,000
14200	Administration Allocations to PWOH	22,000	20,399	17,000
14202	Sick Leave Expense	13,000	10,959	13,000
14203	Annual & Long Service Leave Expense	80,000	69,304	80,000
14204	Protective Clothing - Outside Staff	3,500	301	3,500
14205	Conference Expenses- Engineering	2,000	618	2,000
14206	Medical Examination Costs	1,000	1,214	1,000
14208	Expendable Stores Expense	0	0	0
14209	Workers Compensation Payments	0	19,163	0
14211	Unallocated Wages	0	644	0
14214	Eng. & Technical Support	10,000	0	2,500
14215	Staff Training	1,000	2,743	1,000
14215	Staff Training	1,500	0	1,500
14215	Staff Training	4,000	8,794	4,000
14215	Staff Training	1,500	3,588	1,500
14216	Insurance on Works	12,260	44,076	15,000
14217	Supervision Costs	15,000	15,106	15,000

IE CODE	Note 18 (b) - Account Detail (by Reporting Program)	
	Operating Program	OTHER PROERTY & SERVICES
	Operating Sub-Program	Private Works
	Description/Objectives	The provision of high quality private/contract work for residents on a fee for service basis.
500	Management	CEO/Works Supervisor
900	New Budget Initiatives and Highlights	➤ 14102 Private Works Expense 15,000.00
901		➤ 14100 Private Works Income Charges 25,000.00
500		
520	Local Laws	None.
521	Statutory Requirements	None.
900	Service Levels	N/A
901	Fees & Charges	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.
500		
520	Financing	None.
520		
520		
520		
500		
500		
521		
500		
502		
520		
900		
570		
500		

SHIRE OF WESTONIA
Schedule 14 - OTHER PROPERTY & SERVICES
ANNUAL BUDGET 2019/2020

GL #	DESCRIPTION	ANNUAL BUDGET 2019/2020	ESTIMATED ACTUAL 2018/2019	ADOPTED BUDGET 2018/2019	IE CODE
	OPERATING REVENUE				
	Stock on Hand				
14404	Diesel Fuel Rebate	(25,000)	(26,955)	(25,000)	114
14406	Sale of Fuel and Scrap	(500)	(3,979)	(500)	156
14405	Sale of Stock	(500)	0	(500)	156
	Sub Total	(26,000)	(30,934)	(26,000)	
	OPERATING EXPENDITURE				
	Administration				
14500	Expenses relating to Administration	430,000	418,461	407,000	500
14500	Expenses relating to Administration	60,000	50,960	61,000	501
14500	Expenses relating to Administration	0	0	0	520
14500	Expenses relating to Administration	12,000	13,667	6,000	901
14500	Expenses relating to Administration	15,000	15,815	12,000	904
14501	Administration Office Maintenance				
14501	<i>BADO</i> Administration Office Maintenance	4,500	4,598	4,500	500
14501	<i>BADO</i> Administration Office Maintenance	3,000	5,739	3,000	520
14501	<i>BADO</i> Administration Office Maintenance	6,000	4,548	6,000	521
14501	<i>BADO</i> Administration Office Maintenance	13,000	9,450	13,000	540
14501	<i>BADO</i> Administration Office Maintenance	15,000	20,847	15,000	541
14501	<i>BADO</i> Administration Office Maintenance	1,200	1,307	1,200	542
14501	<i>BADO</i> Administration Office Maintenance	2,500	2,581	2,500	570
14501	<i>BADO</i> Administration Office Maintenance	6,000	6,070	6,000	900
14502	Workers Compensation Premiums- Administration	21,250	0	18,000	570
14503	Office Equipment Maintenance - Admin	4,000	4,905	6,000	520
14504	Telecommunications - Admin	0	1,823	0	
14505	Travel & Accommodation - Admin	2,000	1,244	2,000	520
14506	Legal Expenses Administration	2,000	1,707	2,000	520
14507	Training Expenses - Admin	5,000	2,982	5,000	520
14508	Printing & Stationery - Admin	10,000	4,928	10,000	520
14509	Fringe Benefits Tax - Admin	12,000	10,595	12,000	580
14510	Conference Expenses - Admin	4,000	3,411	3,000	520
14511	Staff Uniform - Admin	3,000	1,834	3,000	520
14517	Postage & Freight	1,500	1,008	1,500	520
14521	Accounting Assistance	29,000	15,612	38,200	520
14522	Advertising	2,000	1,293	2,000	520
14599	Depreciation - Admin	34,000	29,344	34,000	550
14599	Depreciation - Admin	1,500	1,327	1,500	551
	Sub Total	699,450	636,054	675,400	
14515	Administration Costs Allocated to Programs	(699,450)	(671,385)	(675,400)	903
14515	Administration Costs Allocated to Programs	0	0	0	910
	Sub Total	0	(35,331)	0	

➤	14304	Tyres & Batteries	20,000.00
➤	14302	Insurance of Plant	14,000.00
➤	14307	Licences on Plant	7,500.00
➤	14306	Repair Wages	65,000.00
➤	14309	POC Allocated to Works	-393,500.00
➤	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 & Charges	None.
		Capital Investment	None.
		Financing	None.
		Note 18 (b) - Account Detail (by Reporting Program)	
		Operating Program	OTHER PROPERTY & SERVICES
		Operating Sub-Program	Administration Overheads
		Description/Objectives	The provision of management, secretarial and administration services to the residents and visitors to the district and also internal Chief Executive Officer. Administration costs are allocated to other reporting programs based upon activity based methods. Administration provides both an internal and external service, which includes overall management services and administrative tasks such as accounting, payroll and general secretarial services.
		Management	
		New Budget Initiatives and Highlights	
➤	14505	Travel & Accommodation	2,000.00
➤	14500	2019/20 Salaries	430,000.00
		Superannuation	60,000.00
		Other	27,000.00
			517,000.00
➤	14511	Staff Uniforms	3,000.00
➤	14521	IT & Accounting Assistance	
		IT Vision	14,000.00
		SMS Message Service	1,500.00
		IT Assistance 2v.NET	6,700.00
		Accounting Assistance	6,800.00

SHIRE OF WESTONIA				
Schedule 14 - OTHER PROPERTY & SERVICES				
ANNUAL BUDGET 2019/2020				
GL #	DESCRIPTION	ANNUAL BUDGET 2019/2020	ESTIMATED ACTUAL 2018/2019	ADOPTED BUDGET 2018/2019
	OPERATING REVENUE			
	Administration			
14512	Admin Re-Allocations	0	0	0
14525	Admin - Reimbursement	0	0	0
14525	Admin - Reimbursement	(1,000)	(11,049)	(1,000)
	Sub Total	(1,000)	(11,049)	(1,000)
	OPERATING EXPENDITURE			
	Salaries & Wages			
14602	Gross Salaries & Wages	1,055,000	1,037,481	1,010,000
14603	Less Sal & Wages Alloc to Works	(1,055,000)	(1,037,481)	(1,010,000)
	Sub Total	0	0	0
	OPERATING EXPENDITURE			
	Unclassified			
14704	Land Development	50,000	0	0
	Sub Total	50,000	0	0
	OPERATING REVENUE			
	Unclassified			
14701	Transfer from Reserve	0		
14701	Proceeds from Sale of Blocks	(30,000)	(5,000)	0
	Sub Total	(30,000)	(5,000)	0
	TOTAL EXPENDITURE TO OPERATING STATEMENT	17,100	10,284	17,100
	TOTAL INCOME TO OPERATING STATEMENT	(89,000)	(694,517)	(59,000)
	CAPITAL EXPENDITURE			
	Administration			
14559	Admin Loss on Sale		0	0
14514	Purchase Furniture & Equipment Administration	10,000	30,248	11,000
14523	Administration Vehicle - CAPITAL	31,000	0	0
14520	CEO Vehicle - CAPITAL	137,840	215,676	137,000
	TOTAL TO CAPITAL STATEMENT	178,840	245,924	148,000
	CAPITAL REVENUE			
	Administration			
14799	Proceeds on Sale of Assets	(14,500)	0	(20,000)
14598	Profit on Sale of Asset - Admin	(142,600)	(22,770)	(142,000)
	TOTAL TO CAPITAL STATEMENT	(157,100)	(22,770)	(162,000)

IE CODE

114
156

500
500

700
Land Develop

156
Transfer from Res

590
Admin Generator

600
130

Local Laws
Statutory Requirements
Service Levels
Fees & Charges
Capital Investment
Financing

		29,000.00
➤	14510 Conference & Training	
	WALGA Local Gov. Week	1,500.00
	WALGA Local Gov. Week Accom	750.00
	Other Shire related Trips	1,250.00
	Expenses	500.00
		<u>4,000.00</u>
	14508 Printing and Stationary	10,000.00
➤	14503 2 x Computers & Software	4,000.00
➤	14501 Office Mtce	
	Building Mtce	10,200.00
➤	Insurance	2,500.00
	Office Cleaning	10,500.00
	Office Utilities	28,000.00
		<u>51,200.00</u>
	14522 Advertising	2,000.00
➤	14502 Admin Insurance	
	Salary Continuance	1,750.00
	Works Comp Admin	8,400.00
➤	LGIS Liability	11,100.00
		<u>21,250.00</u>
	14599 Depreciation	35,500.00
➤	14602 Gross Salaries & Wages	1,055,000.00
	14603 Less Wages Alloc to Works	-1,055,000.00
		<u>0.00</u>
➤	14523 Admin Vehicle	34,000.00
➤	14520 CEO Vehicle x 2	150,000.00
➤	14704 Land Development Scheelite Subdivis	50,000.00
	Admin Generator	10,000.00
	Transfer from Reserve	20,000.00
	Proceeds from Sale of Blocks	30,000.00
	None.	
	Management and administration is required to be carried out in compliance with the Local Government Act 1995 and the associated regulations.	
	The main office is open between 8.30am to 5.00pm Monday to Friday (except public holidays)	
	None.	
	None.	
	None.	

30/06/2020
Plant & Equipment Report
Budgeted 19/20

BUDGET 18/19

<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>
Plant and Equipment							
Chief Executive Officer							
Toyota LandCruiser - 0WT	4	68,920	71,600	(2,680)	68,500	71,000	(2,500)
Toyota LandCruiser - 0WT	4	68,920	71,000	(2,080)	68,500	71,000	(2,500)
		137,840	142,600	(4,760)	137,000	142,000	(5,000)
Toyota Rav 4 - 02WT	4	31,000	14,500	16,500			-
		31,000	14,500	16,500	-	-	-
Plant & Equipment Total - Sch 4							
		168,840	157,100	11,740	137,000	142,000	(5,000)
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
		108,000	104,000	4,000	108,000	104,000	4,000
Depot Vehicles - (Utilities)							
Canter (P10) WT139							
Toyota Hilux Dual Cab - 04WT	12			-			-
Note: Trading Gardeners Ute WT35	12			-			-
and moving graders ute to gardeners ute	12			-			-
	12			-			-
		-	-	-	-	-	-
Depot Vehicles - (Machinery)							
Prime Mover	12	240,000		240,000			-
Mower	12	15,000	2,000	13,000			-
	12			-			-
		255,000	2,000	253,000	-	-	-
Plant & Equipment Total - Sch 12							
		363,000	106,000	257,000	108,000	104,000	4,000
Total - Plant and Equipment							
		531,840	263,100	268,740	245,000	246,000	(1,000)

30/06/2020
Budget Information Note 3
Acquisition/Construction of Assets

Program/Sub-program	Non-Infrastructure					Infrastructure				TOTAL			
	Land & Buildings		Plant & Equipment		Furniture & Equipment	Roads		Other		Budget	Budget		
	Budget (18/19)	Budget (19/20)	Budget (18/19)	Budget (19/20)	Budget (18/19)	Budget (19/20)	Budget (18/19)	Budget (19/20)	Budget (18/19)	Budget (19/20)	Budget (18/19)	Budget (19/20)	
Governance											-	-	
Education											-	-	
School Solar					7,000	10,000					7,000	10,000	
Housing											-	-	
Principal Loan #5					61,201	66,061					61,201	66,061	
Solar					9,000	12,000					9,000	12,000	
Community Amenities											-	-	
Recreation and Culture											-	-	
Reserves Infrastructure					10,000	5,000					10,000	5,000	
Transport											-	-	
Road Construction							1,054,650	1,099,626			1,054,650	1,099,626	
Footpaths								25,000			-	25,000	
Depot Shed gates		6,000									-	6,000	
Toyota Prado - WT111			108,000	108,000							108,000	108,000	
Mower				15,000							-	15,000	
Prime Mover				240,000							-	240,000	
Economic Services											-	-	
Standpipe Controller	32,000	32,000									32,000	32,000	
Museum					6,000	37,000					6,000	37,000	
Camper Kitchen											-	-	
Principal Loan #6	9,172	9,747									9,172	9,747	
Other Property & Services											-	-	
CEO Vehicle			137,000	137,840							137,000	137,840	
Admin Vehicle				31,000							-	31,000	
Admin Generator						10,000					-	10,000	
Land Development		50,000									-	50,000	
Totals	41,172	97,747	245,000	531,840	93,201	140,061	1,054,650	1,124,626	-	-	1,434,023	1,894,274	
	TOTAL NON-INFRASTRUCTURE					\$ 379,373	\$ 769,648	TOTAL INFRASTRUCTURE		\$ 1,054,650	\$ 1,124,626	\$ 1,894,274	

**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020**

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Loan No	Particulars	Principal 1-Jul-19	New Loans	Loan Expiry Date	Original Loan Amount	Interest Rate (Yearly)	Principal Repayments		Principal Outstanding		Interest Repayments	
							2019/20 Budget \$	2018/19 Actual \$	2019/20 Budget \$	2018/19 Actual \$	2019/20 Budget \$	2018/19 Actual \$
5	Housing Lifestyle Village	66,061		10-May-20	500,000	6.33%	66,061	65,137	0	66,061	3,108	7,968
6	Other Property and Services School Bus*	20,244		10-Jan-21	80,000	6.17%	9,747	9,033	10,497	20,244	1,092	1,806
		86,305	0		580,000		75,808	74,170	10,497	86,305	4,200	9,774

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

INTEREST PER PROGRAM	Amount	Loan No
Housing	042081 3,108	5
Other Property & Services	148081 1,092	6
	4,200	

Note ****

Councils Total Principal Liability of \$10,497 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 2020

RESERVES & OTHER RESTRICTED ASSETS

	2018/19 Actual \$	ANNUAL 2019/20 Budget \$
Cash Backed Reserves & Other Restricted Assets		
(a) Leave Reserve		
Opening Balance	102,642	104,283
Amount Set Aside / Transfer to Reserve	1,641	1,800
Amount Used / Transfer from Reserve	-	-
	<u>104,283</u>	<u>106,083</u>
(b) Plant Reserve		
Opening Balance	77,664	329,939
Amount Set Aside / Transfer to Reserve	252,275	507,500
Amount Used / Transfer from Reserve	-	(250,000)
	<u>329,939</u>	<u>587,439</u>
(c) Building Reserve		
Building Reserve		
Opening Balance	275,460	279,864
Amount Set Aside / Transfer to Reserve	4,404	285,500
Amount Used / Transfer from Reserve	-	-
	<u>279,864</u>	<u>565,364</u>
(d) Communication & IT Reserve		
Opening Balance	27,109	27,542
Amount Set Aside / Transfer to Reserve	433	20,600
Amount Used / Transfer from Reserve	-	-
	<u>27,542</u>	<u>48,142</u>
(e) Community Development Reserve		
Opening Balance	86,970	88,361
Amount Set Aside / Transfer to Reserve	1,391	181,800
Amount Used / Transfer from Reserve	-	(50,000)
	<u>88,361</u>	<u>220,161</u>
(f) Waste Management Reserve		
Opening Balance	45,238	45,961
Amount Set Aside / Transfer to Reserve	723	51,000
Amount Used / Transfer from Reserve	-	-
	<u>45,961</u>	<u>96,961</u>
(g) Swimming Pool Redevelopment Reserve		
Opening Balance	65,455	-
Amount Set Aside / Transfer to Reserve	(65,455)	50,000
Amount Used / Transfer from Reserve	-	-
	<u>-</u>	<u>50,000</u>
TOTAL CASH BACKED RESERVES	<u>875,950</u>	<u>1,674,150</u>

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

SCHEDULE OF FEES AND CHARGES	
GOVERNANCE	
GENERAL	
Instalment Administration Fee (per instalment)	\$12.00
Recovery of Dishonour Fees - Direct Debit	At Cost
Recovery of Dishonour Fees - Cheques	At Cost
Rate Enquiry Fees - Property Information Reports	\$88.00
Document / Building Plan Search Fee	\$77.00
Rate Book - full print out	\$150.00
Subscription to monthly agenda - per annum	\$275.00
Single monthly agenda	\$30.00
Subscription to monthly minutes - per annum	\$275.00
Single monthly minutes	\$30.00
Annual Report	\$30.00
Annual Financial Statements	\$30.00
Council Annual Budget	\$35.00
Electoral Rolls	\$130.00
Freedom of Information - Administration / staff time \$/hr	\$76.00
Freedom of Information - postage	Cost Recovery plus 10%
Freedom of Information - photocopying per page	\$0.50
Hire of Council Chambers (hourly)	Price on application and approved by CEO
PHOTOCOPYING	
Shire Staff Administration Support \$/hr	\$66.00
A4 1 side	\$0.25
A4 2 side	\$0.30
A3 1 side	\$0.35
A3 2 side	\$0.40
A4 1 side Colour	\$1.00
A4 2 side Colour	\$1.50
A3 1 side Colour	\$2.00
A3 2 side Colour	\$3.00
LAW, ORDER AND PUBLIC SAFETY	
FOOD ACT 2008 SECTION 110	
Food business surveillance fee (High Risk Food Premises)	\$200.00
Food business surveillance fee (Medium Risk Food Premises)	\$150.00
Food business surveillance fee (Low Risk Food Premises)	\$100.00
Transfer of Food Business Registration	\$50.00
SANITATION	
GENERAL	
Domestic Refuse Charge 240lt - per annum*	\$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
LANDFILL SITE	
Tyres	NOT ACCEPTED
Asbestos	NOT ACCEPTED
Commercial Bulk Waste – unsorted/m ³ - approval by CEO	\$25.00
Commercial Bulk Waste – sorted/m ³ - approval by CEO	\$20.00
CEMETERY	
BURIAL CHARGES	
For Each Internment:	
Burial Fee	\$550.00
Additional Fee Sat/Sun	\$55.00
Niche Wall: Internment	
Single (no Reservation fee paid)	\$275.00
Plaque Single	Cost + 15% + \$75.00

MISCELLANEOUS CHARGES		
For sinking a grave beyond 2.15m for each additional 300mm		\$55.00
SWIMMING AREAS		
SWIMMING POOL		
Private Swimming Pool Inspection		\$60.00
Admissions Adult		Free
Admission Children (Attending School)/Seniors		Free
Spectators		Free
WESTONIA RECREATION COMPLEX		
Complex (with Alcohol)		\$110.00
Complex (without Alcohol)		\$66.00
Kitchen only		\$33.00
Badminton/dance		\$11.00
Additional charge after 1am		\$22.00
Wanderers Stadium		\$88.00
Wanderers Stadium - Meetings (by negotiation with CEO) per hour		Negotiation
Old Miners Hall		\$88.00
Marquee Hire (local)	Bond of \$500	\$110.00
Marquee Hire (other)	Bond of \$500	\$550.00
Chair (each)		\$0.22
Trestle (each)		\$2.20
GYMNASIUM		
Gymnasium		Free
ECONOMIC SERVICES		
CARAVAN PARK		
Caravan Site (powered) / night		20.00
Industrial Crews-per person / night		20.00
Caravan Site (powered) / week		119.00
Tent Site (unpowered) / night		15.00
Tent Site (unpowered) / week		91.00
"Old School" Overflow Caravan Site (powered) / week		100.00
Caravans left unattended /day		20.00
Caravans left unattended /week		140.00
Overflow area (powered) / night		10.00
Overflow area (unpowered) / night		5.00
PRIVATE WORKS - PLANT HIRE INCLUSIVE OF LABOUR - per hour charge (max. 8 hrs per day)		
Graders <i>per hr</i>		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
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
Light Truck <i>per hr</i>		66.00
New Tree Planter <i>per day</i>		110.00
Old Tree Planter <i>per day</i>		55.00
Small Equipment <i>per day</i>		33.00
Low Loader Dry per day		\$180 + .10 per km other than Perth
Low Loader Dry per day (Perth)		\$220
Community Bus Hire		.75/km plus fuel
CommV Bus Hire		.75/km plus fuel
Rabbit Baiter (no labour)		20.00
Supervision		110.00
Administration Charge		10%
Labour		65.00
Labour with penalty rates		as per award 1.5
Labour with penalty rates		as per award 2.0
MATERIAL CARTAGE & DELIVERY CHARGES (within town boundary)		
Gravel / Yellow sand per cubic metre Delivered		\$40.00
Gravel / Yellow sand per cubic metre in ground		\$10.00
Gravel / Yellow sand per cubic metre - loaded by Shire		\$19.00
Mulch		Market Rates + 10%
Aggregate		Market Rates + 10%

* Denotes no GST applicable on these Fees & Charges

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

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2020

16. TRUST FUNDS

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

Description	Opening Balance 1-Jul-19	Amount Received	Amount Paid	Closing Balance 30-Jun-20
	\$	\$	\$	\$
Police Licensing	2,467	118,000	-119,000	1,467
BCITF Training Levy - Now CTF Levy	1,409	1,000	-2,409	0
BRB Building Levy - Now BSL Levy	592	200	-792	0
Nomination Deposits	0	240	-240	0
Bonds	1,980	500	-500	1,980
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	0	3,135
Accommodation Units	2,900	0	0	2,900
WEIRA - Booderockin Water Scheme	646	0	-646	0
Warralakin Hall	1,700	0	0	1,700
Social Club	4,092	1,320	-1,000	4,412
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	4,962	1,000	-1,000	4,962
Rates Incentive Prize	1,800	0	-1,800	0
Rent Pre-Payment	835	0	0	835
Westonia Historical Society	9,792	2,500	-3,000	9,292
Cemetery Committee	10,151	1,000	-2,000	9,151
Donation - J Townrow	73	0	-73	0
	87,858	125,760	(165,070)	48,548