



2020-2021

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



SHIRE OF
WESTONIA
A vibrant community lifestyle

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Shire of Westonia

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*Westonia a
vibrant
community
lifestyle.*

2020-202 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.

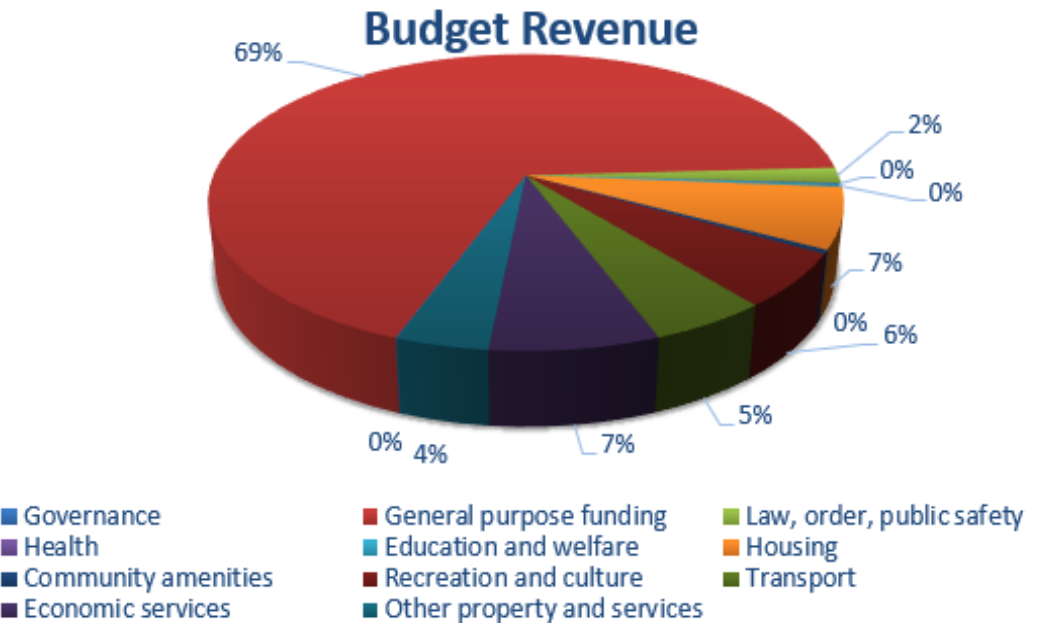
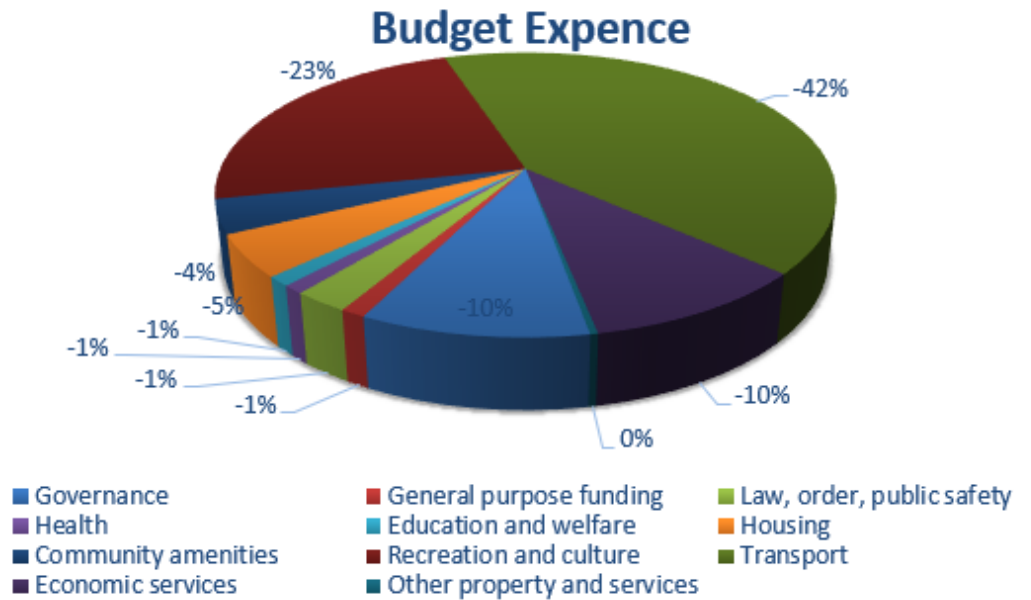
The 2020-2021 budget has been based on an annual expenditure of \$3,479,688.00 This includes amounts received in the form of rates from the owners of properties with the Shire of Westonia.

Key Projects

The main capital projects included for the year are: -

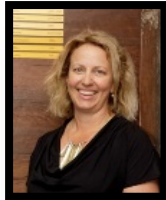
- o 7 x Standpipes Controllers;
- o Museum Display Expansion
- o Solar Panels at 2 residences;
- o Solar Panels at Community Resource Centre;
- o Toilet/infrastructure enhancements to Baladjie/Elachbutting Rocks;
- o Caravan Park expansion/Redevelopment;
- o Scheelite/Pyrite Subdivisions;
- o Over \$1,698,500 worth of road works;
- o New footpaths and repairs to existing footpaths;
- o Changeover of a Semi Trailer/Dolly and light vehicles;
- o Transfer of \$229,500 net to various Reserves
- o COVID-19 Stimulus

Financial Summary



Your Council

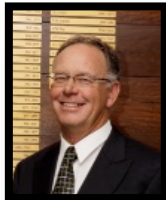
The Shire of Westonia is made up of six representatives that enable Council to work towards goals, strategies and outcomes that will benefit all residents and ratepayers



Cr Karin Day (2023)
Shire President
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cr.day@westonia.wa.gov.au



Cr Bill Huxtable (2021)
Deputy Shire President
(08) 90467162
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Cr John Jefferys (2021)
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Cr Ross Della Bosca (2023)
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Cr Renae Corsini (2023)
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Cr Daimon Geier (2021)
(08) 90467070
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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 2020/2021 Ordinary Meetings of Council dates, which will be available after December 2020.

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

Council Meeting Dates		
16 July 2020	19 November 2020	21 April 2021*
20 August 2020	17 December 2020	19 May 2021*
17 September 2020	17 February 2021*	16 June 2021*
15 October 2020	17 March 2021*	* date to be confirmed

Council Elections

Local government elections will be held in October 2021, the terms are ending for:

Cr Bill Huxtable

Cr John Jefferys

Cr Daimon Geier

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 2020/2021

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??? 2020/21



For every \$100 the Shire of Westonia spent in 2020/21 is: -

\$18.00
on Recreation & Culture

\$4.00
on Other

\$47.00
on Roads

\$10.00
on Economic Services

\$3.00
on Community Amenities

\$2.00
on Law, Order & Public Safety

\$10.00
on Governance

\$1.00
on Health

\$4.00
on Housing

\$1.00
on Education & Welfare

SHIRE OF WESTONIA
BUDGET
FOR THE YEAR ENDED 30 JUNE 2021
LOCAL GOVERNMENT ACT 1995

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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.

SHIRE OF WESTONIA
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	1,047,650	1,047,957	1,047,341
Operating grants, subsidies and contributions	9(a)	960,842	5,792,028	877,517
Fees and charges	8	275,150	477,654	289,930
Interest earnings	11(a)	18,750	20,059	22,400
Other revenue	11(b)	66,482	67,903	55,592
		2,368,874	7,405,601	2,292,780
Expenses				
Employee costs		(906,478)	(677,958)	(916,606)
Materials and contracts		(768,811)	(841,818)	(474,161)
Utility charges		(143,450)	(215,591)	(146,800)
Depreciation on non-current assets	5	(1,509,340)	(1,486,615)	(1,428,840)
Interest expenses	11(d)	(482)	(3,581)	(4,201)
Insurance expenses		(110,986)	(110,293)	(103,587)
Other expenditure		(42,623)	(51,299)	(58,623)
		(3,482,170)	(3,387,155)	(3,132,818)
Subtotal				
		(1,113,296)	4,018,446	(840,038)
Non-operating grants, subsidies and contributions	9(b)	972,647	521,816	665,555
Profit on asset disposals	4(b)	0	21,000	303,347
Loss on asset disposals	4(b)	(6,000)	(37,221)	0
		966,647	505,595	968,902
Net result				
		(146,649)	4,524,041	128,864
Other comprehensive income				
Changes on revaluation of non-current assets		0	(1,445,241)	0
Total other comprehensive income		0	(1,445,241)	0
Total comprehensive income				
		(146,649)	3,078,800	128,864

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

SHIRE OF WESTONIA

FOR THE YEAR ENDED 30 JUNE 2021

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 13 to the budget.

2019/20 ACTUAL BALANCES

Balances shown in this budget as 2019/20 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 2020 the following new accounting policies are to be adopted and may impact the preparation of the budget:

- AASB 1059 Service Concession Arrangements: Grantors
- AASB 2018-7 Amendments to Australian Accounting Standards - Materiality

AASB 1059 is not expected to impact the annual budget. Specific impacts of AASB 2018-7 have not been identified.

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 and concessions 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 and amortisation 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.

SHIRE OF WESTONIA
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
Revenue	1,8,9(a),11(a),11(b)	\$	\$	\$
Governance		1,150	0	1,150
General purpose funding		1,700,167	2,513,223	1,704,508
Law, order, public safety		42,400	48,592	42,400
Health		2,000	1,470	2,000
Education and welfare		8,750	10,273	8,750
Housing		164,000	154,288	171,280
Community amenities		10,300	8,444	10,300
Recreation and culture		145,800	54,858	43,800
Transport		126,325	4,227,161	116,000
Economic services		68,982	83,245	89,092
Other property and services		99,000	304,046	103,500
		2,368,874	7,405,600	2,292,780
Expenses excluding finance costs	4(a),5,11(c),(e)			
Governance		(350,813)	(310,258)	(330,116)
General purpose funding		(38,500)	(36,072)	(36,500)
Law, order, public safety		(86,130)	(84,657)	(79,000)
Health		(33,800)	(29,790)	(34,290)
Education and welfare		(38,300)	(38,956)	(38,000)
Housing		(166,996)	(132,741)	(158,946)
Community amenities		(134,266)	(105,925)	(130,266)
Recreation and culture		(811,898)	(766,101)	(738,398)
Transport		(1,452,935)	(1,367,997)	(1,206,052)
Economic services		(354,050)	(413,348)	(359,950)
Other property and services		(14,000)	(97,726)	(17,100)
		(3,481,688)	(3,383,571)	(3,128,618)
Finance costs	,6(a),11(d)			
Housing		0	(3,108)	(3,108)
Economic services		(482)	(472)	(1,092)
		(482)	(3,580)	(4,200)
Subtotal		(1,113,296)	4,018,449	(840,038)
Non-operating grants, subsidies and contributions	9(b)	972,647	521,816	665,555
Profit on disposal of assets	4(b)	0	21,000	303,347
(Loss) on disposal of assets	4(b)	(6,000)	(37,221)	0
		966,647	505,595	968,902
Net result		(146,649)	4,524,044	128,864
Other comprehensive income				
Changes on revaluation of non-current assets		0	(1,445,241)	0
Total other comprehensive income		0	(1,445,241)	0
Total comprehensive income		(146,649)	3,078,803	128,864

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

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

ACTIVITIES

GOVERNANCE

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

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

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 and operation of health clinic.

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.

SHIRE OF WESTONIA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		1,047,650	1,040,602	1,047,341
Operating grants, subsidies and contributions		960,842	5,823,293	877,517
Fees and charges		275,150	477,654	289,930
Interest earnings		18,750	20,059	22,400
Goods and services tax		0	2,654	0
Other revenue		66,482	67,903	55,592
		2,368,874	7,432,165	2,292,780
Payments				
Employee costs		(906,478)	(675,101)	(916,606)
Materials and contracts		(768,811)	(596,042)	(474,161)
Utility charges		(143,450)	(215,591)	(146,800)
Interest expenses		(482)	1,987	(4,201)
Insurance expenses		(110,986)	(110,293)	(103,587)
Other expenditure		(42,623)	(51,299)	(58,623)
		(1,972,830)	(1,646,339)	(1,703,978)
Net cash provided by (used in) operating activities	3	396,044	5,785,826	588,802
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(955,090)	(864,788)	(769,648)
Payments for construction of infrastructure	4(a)	(1,738,500)	(4,278,744)	(1,124,629)
Non-operating grants, subsidies and contributions		972,647	521,816	665,555
Proceeds from sale of plant and equipment	4(b)	240,000	413,500	303,347
Net cash provided by (used in) investing activities		(1,480,943)	(4,208,215)	(925,375)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(10,358)	(70,084)	(75,808)
Net cash provided by (used in) financing activities		(10,358)	(70,084)	(75,808)
Net increase (decrease) in cash held		(1,095,257)	1,507,526	(412,381)
Cash at beginning of year		4,179,070	2,840,234	3,204,075
Cash and cash equivalents at the end of the year	3	3,083,813	4,347,760	2,791,694

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

SHIRE OF WESTONIA
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021

NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
OPERATING ACTIVITIES			
Net current assets at start of financial year - surplus/(deficit)	1,354,464	1,860,314	2,412,281
Revenue from operating activities (excluding rates)	1,354,464	1,860,314	2,412,281
Governance	1,150	0	1,150
General purpose funding	657,167	1,469,785	661,689
Law, order, public safety	42,400	48,592	42,400
Health	2,000	1,470	2,000
Education and welfare	8,750	10,273	8,750
Housing	164,000	154,288	171,280
Community amenities	10,300	8,444	10,300
Recreation and culture	145,800	54,858	43,800
Transport	126,325	4,231,506	267,000
Economic services	68,982	83,245	98,839
Other property and services	99,000	320,701	246,100
	1,325,874	6,383,162	1,553,308
Expenditure from operating activities			
Governance	(350,813)	(310,258)	(330,115)
General purpose funding	(38,500)	(36,072)	(36,500)
Law, order, public safety	(86,130)	(84,657)	(79,000)
Health	(33,800)	(29,790)	(34,290)
Education and welfare	(38,300)	(38,956)	(38,000)
Housing	(166,996)	(135,849)	(162,054)
Community amenities	(134,266)	(105,925)	(130,266)
Recreation and culture	(811,898)	(766,101)	(738,398)
Transport	(1,456,935)	(1,394,031)	(1,206,052)
Economic services	(354,532)	(413,820)	(361,042)
Other property and services	(16,000)	(108,913)	(17,100)
	(3,488,170)	(3,424,372)	(3,132,817)
Non-cash amounts excluded from operating activities	2 (a)(i) 1,515,340	1,506,889	1,125,493
Amount attributable to operating activities	707,508	6,325,993	1,958,265
INVESTING ACTIVITIES			
Non-operating grants, subsidies and contributions	9(b) 972,647	521,816	665,555
Purchase property, plant and equipment	4(a) (955,090)	(864,788)	(769,648)
Purchase and construction of infrastructure	4(a) (1,738,500)	(4,278,744)	(1,124,629)
Proceeds from disposal of assets	4(b) 240,000	413,500	303,347
Amount attributable to investing activities	(1,480,943)	(4,208,215)	(925,375)
FINANCING ACTIVITIES			
Repayment of borrowings	6(a) (10,358)	(70,084)	(75,808)
Transfers to cash backed reserves (restricted assets)	7(a) (521,500)	(1,914,033)	(1,098,200)
Transfers from cash backed reserves (restricted assets)	7(a) 292,000	0	300,000
Amount attributable to financing activities	(239,858)	(1,984,118)	(874,008)
Budgeted deficiency before general rates	(1,013,293)	133,660	158,882
Estimated amount to be raised from general rates	1 1,043,000	1,043,438	1,042,819
Net current assets at end of financial year - surplus/(deficit)	2 (a)(iii) 29,707	1,177,098	1,201,701

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

SHIRE OF WESTONIA
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021

NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
OPERATING ACTIVITIES			
Net current assets at start of financial year - surplus/(deficit)	1,354,464	1,860,314	2,412,281
	1,354,464	1,860,314	2,412,281
Revenue from operating activities (excluding rates)			
Specified area rates	1(e) 4,650	4,519	4,522
Operating grants, subsidies and contributions	9(a) 960,842	5,792,028	877,517
Fees and charges	8 275,150	477,654	289,930
Interest earnings	11(a) 18,750	20,059	22,400
Other revenue	11(b) 66,482	67,903	55,592
Profit on asset disposals	4(b) 0	21,000	303,347
	1,325,874	6,383,163	1,553,308
Expenditure from operating activities			
Employee costs	(906,478)	(677,958)	(916,606)
Materials and contracts	(768,811)	(841,818)	(474,161)
Utility charges	(143,450)	(215,591)	(146,800)
Depreciation on non-current assets	5 (1,509,340)	(1,486,615)	(1,428,840)
Interest expenses	11(d) (482)	(3,581)	(4,201)
Insurance expenses	(110,986)	(110,293)	(103,587)
Other expenditure	(42,623)	(51,299)	(58,623)
Loss on asset disposals	4(b) (6,000)	(37,221)	0
	(3,488,170)	(3,424,376)	(3,132,818)
Operating activities excluded from budgeted deficiency			
Non-cash amounts excluded from operating activities	2 (a)(i) 1,515,340	1,506,889	1,125,493
Amount attributable to operating activities	707,508	6,325,990	1,958,264
INVESTING ACTIVITIES			
Non-operating grants, subsidies and contributions	9(b) 972,647	521,816	665,555
Purchase property, plant and equipment	4(a) (955,090)	(864,788)	(769,648)
Purchase and construction of infrastructure	4(a) (1,738,500)	(4,278,744)	(1,124,629)
Proceeds from disposal of assets	4(b) 240,000	413,500	303,347
Amount attributable to investing activities	(1,480,943)	(4,208,215)	(925,375)
FINANCING ACTIVITIES			
Repayment of borrowings	6(a) (10,358)	(70,084)	(75,808)
Transfers to cash backed reserves (restricted assets)	7(a) (521,500)	(1,914,033)	(1,098,200)
Transfers from cash backed reserves (restricted assets)	7(a) 292,000	0	300,000
Amount attributable to financing activities	(239,858)	(1,984,118)	(874,008)
Budgeted deficiency before general rates	(1,013,293)	133,657	158,881
Estimated amount to be raised from general rates	1(a) 1,043,000	1,043,438	1,042,819
Net current assets at end of financial year - surplus/(deficit)	2 (a)(iii) 29,707	1,177,095	1,201,700

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

SHIRE OF WESTONIA
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FOR THE YEAR ENDED 30 JUNE 2021

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SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2020/21 Budgeted rate revenue	2020/21 Budgeted interim rates	2020/21 Budgeted back rates	2020/21 Budgeted total revenue	2019/20 Actual total revenue	2019/20 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate									
Gross rental valuations									
GRV -Residential	0.07207	49	619,955	44,682		0	44,682	44,897	44,277
GRV- Mining	0.20495	2	1,305,800	267,628	0	0	267,628	267,628	267,628
Unimproved valuations									
UV - Rural/Pastoral	0.01592	123	44,798,998	713,290	679	0	713,969	714,126	714,126
UV - Mining	0.01592	7	176,245	2,806	0	0	2,806	2,673	2,673
Sub-Totals		181	46,900,998	1,028,406	679	0	1,029,085	1,029,323	1,028,704
Minimum									
Minimum payment									
	\$								
Gross rental valuations									
GRV -Residential	355	16	23,722	5,680	0	0	5,680	5,680	5,680
Unimproved valuations									
UV - Rural/Pastoral	355	17	130,102	6,035	0	0	6,035	6,035	6,035
UV - Mining	200	11	38,485	2,200	0	0	2,200	2,400	2,400
Sub-Totals		44	192,309	13,915	0	0	13,915	14,115	14,115
		225	47,093,307	1,042,321	679	0	1,043,000	1,043,438	1,042,819
Discounts (Refer note 1(g))							0	0	0
Concessions (Refer note 1(g))							0	0	0
Total amount raised from general rates							1,043,000	1,043,438	1,042,819
Specified area rates (Refer note 1(e))							0	0	0
Ex-gratia rates							4,650	4,519	4,522
Total rates							1,047,650	1,047,957	1,047,341

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 2020/21 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.

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	7/09/2020	0	0.0%	11.0%
Option two				
First instalment	7/09/2020	10	5.5%	11.0%
Second instalment	11/01/2021	10	5.5%	11.0%
Option three				
First instalment	7/09/2020	10	5.5%	11.0%
Second instalment	9/11/2020	10	5.5%	11.0%
Third instalment	11/01/2021	10	5.5%	11.0%
Fourth instalment	15/03/2021	10	5.5%	11.0%

	2020/21 Budget revenue	2019/20 Actual revenue	2019/20 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	1,250	1,881	2,500
Instalment plan interest earned	1,400	3,798	2,800
	2,650	5,679	5,300

SHIRE OF WESTONIA
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2021

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		

1. RATES AND SERVICE CHARGES (CONTINUED)

(e) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30 June 2021.

(f) Service Charges

The Shire did not raise service charges for the year ended 30 June 2021.

1. RATES AND SERVICE CHARGES (CONTINUED)

The Shire does not anticipate any waivers or concessions for the year ended 30 June 2021.

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

2 (a). NET CURRENT ASSETS

Items excluded from calculation of 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.

Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020	
	\$	\$	\$	
(i) 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)	0	(21,000)	(303,347)
Less: Reversal of prior year loss on revaluation of non-current assets		0	0	0
Less: Non-cash grants and contributions for assets				
Less: Movement in contract liabilities associated with restricted cash		0	0	
Less: Movement in employee liabilities associated with restricted cash		0	4,053	
Add: Movement in non-current contract liabilities		0	0	
Add: Loss on disposal of assets	4(b)	6,000	37,221	0
Add: Loss on revaluation of non current assets		0	0	0
Add: Change in accounting policies		0		
Add: Depreciation on assets	5	1,509,340	1,486,615	1,428,840
Non cash amounts excluded from operating activities		1,515,340	1,506,889	1,125,493
(ii) Current assets and liabilities excluded from budgeted deficiency				
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: Unspent borrowings	6(c)			
Less: Cash - restricted reserves	3	(1,070,787)	(1,005,287)	(1,679,339)
Less: Financial assets - restricted	3	0	0	0
Less: Current assets restricted to trading undertaking				
Less: Current assets not expected to be received at end of year				
- current portion of self supporting loans receivable				
- Land held for resale		0	0	
- rates receivable				
- Cash in lieu of parking		0	0	
- Other contract liabilities [describe]				
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		63,180	73,538	(72,354)
- Current portion of contract liability held in reserve		0	0	0
- Current portion of lease liabilities		0	0	0
- Employee benefit provisions		(174,789)	(174,789)	(178,842)
- Bonds and deposits held				
Add: Movement in provisions between current and non-current provisions				
Total adjustments to net current assets		(1,182,396)	(1,106,538)	(1,930,535)

2 (a). NET CURRENT ASSETS (CONTINUED)

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

	Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
		\$	\$	\$
(iii) Composition of estimated net current assets				
Current assets				
Cash and cash equivalents- unrestricted	3	2,013,026	3,173,783	1,112,358
Cash and cash equivalents - restricted				
Cash backed reserves	3	1,070,787	1,005,287	1,679,339
Unspent grants, subsidies and contributions	9	(1,953,886)	(1,789,886)	0
Receivables		135,109	135,109	161,673
Inventories		7,884	7,884	7,964
		1,272,920	2,532,177	2,961,334
Less: current liabilities				
Trade and other payables		(172,426)	(172,426)	(80,292)
Long term borrowings		(63,180)	(73,538)	72,354
Provisions		174,789	174,789	178,842
		(60,817)	(71,175)	170,904
Net current assets		1,212,103	2,461,002	3,132,238
Less: Total adjustments to net current assets	2 (a)(ii)	(1,182,396)	(1,106,538)	(1,930,535)
Closing funding surplus / (deficit)		29,707	1,354,464	1,201,703

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

2 (b). 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.

LEASE LIABILITIES

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

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.

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.

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

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:

Note	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Cash at bank and on hand	288,641	1,383,898	1,112,358
Term deposits	2,795,172	2,795,172	1,679,339
	3,083,813	4,179,070	2,791,697
- Unrestricted cash and cash equivalents	2,013,026	3,173,783	1,112,358
- Restricted cash and cash equivalents	1,070,787	1,005,287	1,679,339
	3,083,813	4,179,070	2,791,697
The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents: and financial assets at amortised cost:			
Reserves cash backed - Leave Reserve	110,018	108,018	106,701
Reserves cash backed - Plant Replacement	1,093,233	985,733	589,393
Reserves cash backed - Building	791,506	736,006	567,022
Reserves cash backed - Communication/IT	69,147	68,147	48,306
Reserves cash backed - Community Development	330,299	470,299	220,683
Reserves cash backed - Waste Management	91,970	90,970	97,234
Reserves cash backed - Swimming Pool ReDevelopment	351,500	300,000	50,000
Reserves cash backed - Roadworks Reserve	187,000	36,000	0
Unspent grants, subsidies and contributions	9 (1,953,886)	(1,789,886)	
	1,070,787	1,005,287	1,679,339
Reconciliation of net cash provided by operating activities to net result			
Net result	(146,649)	4,524,044	128,865
Depreciation	5 1,509,340	1,486,615	1,428,840
(Profit)/loss on sale of asset	4(b) 6,000	16,221	(303,347)
(Increase)/decrease in receivables	0	26,564	0
(Increase)/decrease in inventories	0	80	0
Increase/(decrease) in payables	0	252,718	0
Increase/(decrease) in employee provisions	0	1,403	0
Non-operating grants, subsidies and contributions	(972,647)	(521,816)	(665,555)
Net cash from operating activities	396,044	5,785,829	588,803

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.

FINANCIAL ASSETS AT AMORTISED COST

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

SHIRE OF WESTONIA
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2021

4. FIXED ASSETS

(a) Acquisition of Assets

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

Reporting program

Asset class	Reporting program						2020/21 Budget total	2019/20 Actual total	2019/20 Budget total
	Education and welfare	Housing	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	
<i>Property, Plant and Equipment</i>									
Land - freehold land	0	0	0	0	0	0	65,806	0	
Buildings - non-specialised	0	0	0	0	10,358	30,000	40,358	97,747	
Furniture and equipment	10,000	21,000	97,000	0	390,732	0	518,732	140,061	
Plant and equipment	0	0	0	258,000	0	138,000	396,000	531,840	
	10,000	21,000	97,000	258,000	401,090	168,000	955,090	769,648	
<i>Infrastructure</i>									
Infrastructure - roads	0	0	0	1,698,500	0	0	1,698,500	1,099,629	
Infrastructure - footpaths	0	0	0	40,000	0	0	40,000	25,000	
	0	0	0	1,738,500	0	0	1,738,500	1,124,629	
Total acquisitions	10,000	21,000	97,000	1,996,500	401,090	168,000	2,693,590	1,894,277	

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

SIGNIFICANT ACCOUNTING POLICIES

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.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

SHIRE OF WESTONIA
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2021

4. FIXED ASSETS

(b) Disposals of Assets

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

	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss	2019/20 Actual Net Book Value	2019/20 Actual Sale Proceeds	2019/20 Actual Profit	2019/20 Actual Loss	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Transport	108,000	104,000	0	(4,000)	246,189	224,500	4,345	(26,034)	0	151,000	151,000	0
Economic services		0	0	0	0	0	0	0	0	9,747	9,747	0
Other property and services	138,000	136,000	0	(2,000)	183,532	189,000	16,655	(11,187)	0	142,600	142,600	0
	246,000	240,000	0	(6,000)	429,721	413,500	21,000	(37,221)	0	303,347	303,347	0
By Class												
<i>Property, Plant and Equipment</i>												
Plant and equipment	246,000	240,000	0	(6,000)	429,721	413,500	21,000	(37,221)	0	303,347	303,347	0
	246,000	240,000	0	(6,000)	429,721	413,500	21,000	(37,221)	0	303,347	303,347	0

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

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

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

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

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

2020/21 Budget	2019/20 Actual	2019/20 Budget
\$	\$	\$
40	0	40
17,000	16,110	17,000
1,600	1,520	1,600
10,000	9,321	10,000
67,000	62,423	67,000
49,200	44,692	49,200
217,500	201,147	215,500
856,000	846,570	781,000
84,000	83,770	82,000
207,000	221,062	205,500
1,509,340	1,486,615	1,428,840
394,140	363,875	384,140
64,500	68,024	59,000
180,000	194,220	190,000
825,000	815,592	750,000
12,000	10,679	12,000
33,700	34,225	33,700
1,509,340	1,486,615	1,428,840

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.

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.

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

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
formation	not depreciated
pavement	50 years
gravel sheet	12 years
Formed roads	
formation	not depreciated
pavement	50 years
Footpaths - slab	20 years
Sewerage piping	100 years
Water piping & drainage systems	75 years

AMORTISATION

The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The assets residual value of intangible assets is considered to be zero and useful live and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2020/21	2020/21	Budget	2020/21	Actual	2019/20	2019/20	Actual	2019/20	Budget	2019/20	2019/20	Budget	2019/20	
				Principal	Budget	Budget	Principal	Actual		Actual	Principal	Actual	Principal		Budget	Budget	Budget	Principal	Principal
				1 July 2020	New	Principal	outstanding	Budget	1 July 2019	New	Principal	outstanding	Actual	1 July 2019	New	Principal	outstanding	Actual	
				\$	Loans	Repayments	30 June 2021	Interest	\$	Loans	Repayments	30 June 2020	\$	\$	\$	\$	\$	\$	
Housing																			
Lifestyle Village	5	Treasury	3.2%	0	0	0	0	0	65,137	0	(65,137)	0	3,108	66,061	0	(66,061)	0	3,108	
Economic services																			
School Bus	6	Treasury	3.1%	0	0	(10,358)	(10,358)	482	15,305	0	(4,947)	10,358	472	15,728	0	(9,747)	5,981	1,092	
				0	0	0	0	0	65,137	0	(65,137)	0	3,108	66,061	0	(66,061)	0	3,108	
Self Supporting Loans																			
Economic services																			
School Bus	6	Treasury	3.1%	0	0	(10,358)	(10,358)	482	15,305	0	(4,947)	10,358	472	15,728	0	(9,747)	5,981	1,092	
				0	0	(10,358)	(10,358)	482	15,305	0	(4,947)	10,358	472	15,728	0	(9,747)	5,981	1,092	
				0	0	(10,358)	(10,358)	482	80,442	0	(70,084)	10,358	3,581	81,789	0	(75,808)	5,981	4,200	

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.

**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021**

6. INFORMATION ON BORROWINGS

(b) New borrowings - 2020/21

The Shire does not intend to undertake any new borrowings for the year ended 30 June 2021

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30 June 2020 nor is it expected to have unspent borrowing funds as at 30 June 2021.

(d) Credit Facilities

	2020/21 Budget	2019/20 Actual	2019/20 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	(10,358)	10,358	5,981

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.

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance	2019/20 Actual Opening Balance	2019/20 Actual Transfer to	2019/20 Actual Transfer (from)	2019/20 Actual Closing Balance	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Reserves cash backed - Leave Reserve	108,018	2,000	0	110,018	104,901	3,117	0	108,018	104,901	1,800	0	106,701
(b) Reserves cash backed - Plant Replacement	985,733	257,500	(150,000)	1,093,233	331,894	653,839	0	985,733	331,893	507,500	(250,000)	589,393
(c) Reserves cash backed - Building	736,006	55,500	0	791,506	281,522	454,484	0	736,006	281,522	285,500	0	567,022
(d) Reserves cash backed - Communication/IT	68,147	1,000	0	69,147	27,706	40,441	0	68,147	27,706	20,600	0	48,306
(e) Reserves cash backed - Community Development	470,299	2,000	(142,000)	330,299	88,883	381,416	0	470,299	88,883	181,800	(50,000)	220,683
(f) Reserves cash backed - Waste Management	90,970	1,000	0	91,970	46,234	44,736	0	90,970	46,234	51,000	0	97,234
(g) Reserves cash backed - Swimming Pool ReDevelopment	300,000	51,500	0	351,500	0	300,000	0	300,000	0	50,000	0	50,000
(h) Reserves cash backed - Roadworks Reserve	36,000	151,000	0	187,000	0	36,000	0	36,000	0	0	0	0
	2,795,173	521,500	(292,000)	3,024,673	881,140	1,914,033	0	2,795,173	881,139	1,098,200	(300,000)	1,679,339

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
(a) Reserves cash backed - Leave Reserve	Ongoing	- to be used to fund annual and long service leave requirements.
(b) Reserves cash backed - Plant Replacement	Ongoing	- to be used for the purchase of major plant.
(c) Reserves cash backed - Building	Ongoing	- to be used for the purchase of land and construction of major buildings and facilities.
(d) Reserves cash backed - Communication/IT	Ongoing	- to be used for the purpose of upgrading IT equipment and rebroadcasting equipment.
(e) Reserves cash backed - Community Development	Ongoing	- to be used for the development of land, buildings and facilities for the community.
(f) Reserves cash backed - Waste Management	Ongoing	- to be used for ongoing waste management strategies.
(g) Reserves cash backed - Swimming Pool ReDevelopment	Ongoing	- to be used for redevelopment of the Westonia Memorial Swimming Pool.
(h) Reserves cash backed - Roadworks Reserve	Ongoing	- to be used for upgrades/maintenance to Boodarockin Rd and Koorda Bullfinch Rd (M40)

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

8. FEES & CHARGES REVENUE

	2020/21 Budget	2019/20 Actual	2019/20 Budget
Governance	\$ 150	\$ 0	\$ 150
Law, order, public safety	900	2,734	900
Education and welfare	8,000	9,727	0
Housing	161,500	153,886	168,280
Community amenities	10,300	8,444	10,300
Recreation and culture	1,800	528	1,800
Economic services	48,500	61,597	44,500
Other property and services	44,000	240,737	64,000
	275,150	477,654	289,930

9. GRANT REVENUE

	Unspent grants, subsidies and contributions liability				Grants, subsidies and contributions revenue			
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Total Liability 30 June 2021	Current Liability 30 June 2021	2020/21 Budget	2019/20 Actual	2019/20 Budget
By Program:	\$	\$	\$	\$	\$	\$	\$	\$
(a) Operating grants, subsidies and contributions								
General purpose funding				0		633,017	1,444,123	633,017
Law, order, public safety				0		37,500	45,857	37,500
Education and welfare				0		0	0	8,000
Housing				0		0	0	500
Recreation and culture				0		144,000	54,330	42,000
Transport				0		126,325	4,227,162	116,000
Economic services				0		20,000	20,555	40,500
	0	0	0	0	0	960,842	5,792,028	877,517
(b) Non-operating grants, subsidies and contributions								
Transport				0		704,415	515,816	632,555
Economic services				0		268,232	6,000	33,000
	0	0	0	0	0	972,647	521,816	665,555
Total	0	0	0	0	0	1,933,489	6,313,844	1,543,072

(c) Unspent grants, subsidies and contributions were restricted as follows:

	Budget Closing Balance 30 June 2021	Actual Balance 30 June 2020
Reserves cash backed - Plant Replacement	1,093,233	985,733
Reserves cash backed - Building	791,506	736,006
Reserves cash backed - Communication/IT	69,147	68,147
Unspent grants, subsidies and contributions	(1,953,886)	(1,789,886)
	0	0

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

10. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

11. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Investments			
- Reserve funds	16,100	14,380	14,000
- Other funds	1,250	1,881	5,600
Other interest revenue (refer note 1b)	1,400	3,798	2,800
	18,750	20,059	22,400

* 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	66,482	67,903	47,342
Other	0	0	8,250
	66,482	67,903	55,592

The net result includes as expenses

(c) Auditors remuneration

Audit services	22,000	20,800	22,000
	22,000	20,800	22,000

(d) Interest expenses (finance costs)

Borrowings (refer Note 6(a))	482	3,581	4,200
	482	3,581	4,200

(e) Elected members remuneration

Meeting fees	21,534	21,318	21,534
Mayor/President's allowance	5,589	5,553	5,589
Travelling expenses	1,000	77	1,000
Telecommunications allowance	1,200	1,200	1,200
	29,323	28,148	29,323

12. MAJOR LAND TRANSACTIONS

It is not anticipated any land transactions or major land transactions will occur in 2020/21.

13. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated the Shire will be party to any Major Land Transactions or Trading Undertakings during 2020/21.

13. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Shire will be party to any joint venture arrangements during 2020/21.

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.

13. 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	Estimated	Estimated	Estimated
	30 June 2020	amounts received	amounts paid	balance 30 June 2021
	\$	\$	\$	\$
Police Licensing	(4,877)	148,902	-146,769	(2,743)
BCITF Training Levy - Now CTF Levy	381	381	0	762
BRB Building Levy - Now BSL Levy	5	267	-262	10
Nomination Deposits	0	240	-240	0
Bonds	2,141	160	0	2,301
George Rd Water Extensions	0	0	0	0
St John's Westonia	2,048	0	0	2,048
Westonia Sports Council	123	0	0	123
Westonia Progress Association	3,137	0	0	3,137
Accommodation Units	2,901	0	0	2,902
WEIRA - Booderockin Water Scheme	647	0	0	647
Warralakin Hall	1,700	0	0	1,701
Social Club	6,565	2,200	0	8,765
Walgoolan History Group	12,071	1	-12,071	1
Community Project	1,001	0	0	1,001
Rural Youth	4,639	0	0	4,639
Westonia P & C	910	0	0	910
LGMA - Receipts	2,749	804	-2,704	848
Donations J Townrow	73	0	0	73
Rates Incentive Prize	3,654	2,053	-150	5,556
Rent Pre Payment	835	0	0	835
Westonia Historical Society	14,803	5,007	0	19,810
Cemetery Committee	6,405	1	-2,991	3,414
	61,910	160,016	(165,187)	56,739

14. 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.

15. CHANGE IN ACCOUNTING POLICIES

15. BUDGET RATIOS

	2020/21 Budget	2019/20 Actual	2018/19 Actual	2017/18 Actual
Operating Surplus	0.3598	0.7634	0.4431	0.2414
Funds After Operations	0.5562	4.4000	1.5518	0.775
PPE	0.0000	(0.0524)	0.1082	0.034
Infrastructure	0.0000	0.1238	0.0359	(0.6578)
Cash Reserves	0.7010	0.6940	0.4746	0.4034
Borrowings	0.0000	0.0450	0.0685	0.1366
Debt Servicing	0.0030	0.0474	0.0742	0.1459
Average Rates (UV)	5,805	5,806	4,768	4,491
Average Rates (GRV)	912	916	1,002	876

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

SHIRE OF WESTONIA Schedule 3 - GENERAL PURPOSE FUNDING ANNUAL BUDGET 2020/2021				
GL #	DESCRIPTION	ANNUAL BUDGET 2020/2021	ACTUAL 2019/2020	ADOPTED BUDGET 2019/2020
	RATE REVENUE			
	Operating Expenditure			
03100	ABC Costs- Rate Revenue	27,000	24,852	25,000
03101	Rate Notice Stationery expense	500	0	500
03102	Rates Recovery - Legal Expenses	1,500	0	1,500
03103	Valuation Expenses and Title Searches Expense	4,000	4,017	4,000
03107	Rates Written-off	0	25	0
03107	Rates Written-off	500	2,759	500
	Sub Total	33,500	31,654	31,500
	RATE REVENUE			
	Operating Income			
03104	General Rates Levied	(1,043,000)	(1,043,463)	(1,042,691)
03105	Ex-Gratia Rates Received	(4,650)	(4,519)	(4,650)
03106	Penalty Interest Raised on Rates	(1,400)	(3,798)	(2,800)
03108	Back Rates Levied	0	0	0
03109	Instalment Interest Received	(1,250)	(1,881)	(2,500)
03110	Rates Administration Fee Received	0	(924)	(1,000)
03112	Other Revenue	(500)	(160)	(500)
	Sub Total	(1,050,800)	(1,054,746)	(1,054,141)

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 has been kept at 0% to 7.2073 and Mining Differential rate of 20.4953
520	➤ The UV rate in the dollar will remain at 1.4677 (0%)
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 reduced to 5% Interest on O/S Rates 1,400.00
160	➤ 03110 Administration charge reduced to \$0 per assessment 0.00
160	➤ 03109 Reduced to 5% pa on Instalment Notices 1,250.00
170	
114	Local Laws
	Statutory Requirements
	Service Levels
	Fees & Charges
	Capital Investment
	Financing

SHIRE OF WESTONIA Schedule 3 - GENERAL PURPOSE FUNDING ANNUAL BUDGET 2020/2021				
GL #	DESCRIPTION	ANNUAL BUDGET 2020/2021	ACTUAL 2019/2020	ADOPTED BUDGET 2019/2020
OTHER GENERAL PURPOSE FUNDING				
Operating Expenditure				
03210	Bank Fees Expense	5,000	4,444	5,000
	Sub Total	5,000	4,444	5,000
OTHER GENERAL PURPOSE FUNDING				
Operating Income				
03201	Grants Commission Grant Rec. - Gen Roads 50% claim	(397,804)	(907,344)	(397,804)
03202	Grants Commission Grant Received - Roads 50% claim	(235,213)	(536,779)	(235,213)
03204	Interest Received - Muni	(1,000)	(346)	(2,000)
03204	Interest Received - Reserves	(15,000)	(14,033)	(15,000)
03204	Interest Received - Trust	(100)	0	(100)
03205	Other General Purpose funding received	(250)	(0)	(250)
	Sub Total	(649,367)	(1,458,503)	(650,367)
TOTAL INCOME TO OPERATING STATEMENT		(1,700,167)	(2,513,248)	(1,704,508)
TOTAL EXPENDITURE TO OPERATING STATEMENT		38,500	36,098	36,500

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	<ul style="list-style-type: none"> ➤ 03201 Grants Commission - General Purpose <li style="padding-left: 20px;">Federal Assistance Grant - General Distributed at Councils Discretion 464,260.00 <li style="padding-left: 20px;"><u>397,804.00</u> <li style="padding-left: 20px;">862,064.00 ➤ 03202 Grants Commission - Road <li style="padding-left: 20px;">Federal Assistance Grant - Roads 297,160.00 <li style="padding-left: 20px;"><u>235,213.00</u> <li style="padding-left: 20px;">532,373.00 ➤ 03202 Investments Interest <li style="padding-left: 20px;">Municipal Interest 1,000.00 <li style="padding-left: 20px;">Reserve Interest 15,000.00 <li style="padding-left: 20px;">Trust Interest 100.00 <li style="padding-left: 20px;"><u>16,100.00</u> ➤ 03210 Bank Charges <li style="padding-left: 20px;">Municipal Bank Fees (EFTPOS, Autopays, Credit Card) 4,000.00 <li style="padding-left: 20px;">Loan Govt Guarantee Fee 1,000.00 <li style="padding-left: 20px;"><u>5,000.00</u> 	1,394,437.00
	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 2020/2021

GL #	DESCRIPTION	ANNUAL BUDGET 2020/2021	ACTUAL 2019/2020	BUDGET 2019/2020	IE CODE
	Members of Council				
	Operating Expenditure				
04100	Members Travelling Expenses paid	1,000	77	1,000	581
04101	Members Conference Expenses	2,000	6,275	10,000	581
04101	Members Conference Expenses	2,000	5,541	0	520
04102	Council Election Expenses	500	1,150	2,500	520
04103	President's Allowance paid	5,589	5,553	5,589	581
04104	Members Refreshments & Receptions Expense	16,000	18,106	16,000	520
04105	Members - Insurance	13,900	9,620	9,452	570
04106	Members - Subscriptions				
04106	<i>SCRM Subs - Reginal Risk Management</i>	7,500	4,572	7,500	570
04106	<i>SGEZ Subs-Great Eastern Zone</i>	0	1,750	4,500	520
04106	<i>SLGMA Subs-LGMA Corporate</i>	750	483	500	520
04106	<i>SWALGA Subs-WALGA</i>	19,000	23,818	18,000	520
04106	<i>SOTHER Subs-Other (SLIPs)</i>	2,500	2,107	0	
04106	<i>SWEROC Subs-WEROC, CEACA</i>	32,000	32,273	32,000	
04107	Members - Donation & Gifts	3,000	4,198	3,000	520
04108	Members Telephone Subsidy Paid	1,200	1,200	1,200	541
04109	Members Sitting Fees Paid	21,534	21,318	21,534	581
04110	Consultant Fees Expense	38,000	23,250	37,000	522
04111	Training Expenses of Members	3,000	2,127	7,000	520
04112	Maintenance - Council Chambers				
04112	<i>BCCH Maintenance - Council Chambers Other</i>	600	544	600	500
04112	<i>BCCH Maintenance - Council Chambers Other</i>	900	719	400	900
04112	<i>BCCH Maintenance - Council Chambers Cleaning</i>	500	0	1,000	520
04112	<i>BCCH Maintenance - Council Chambers Utilities</i>	800	353	800	540
04113	ABC Costs- Relating to Members	135,000	124,241	125,000	903
04114	Audit Fees expense	22,000	20,800	22,000	523
04118	Advertising	2,000	165	2,000	520
04120	Public Relations/ Promotions	18,500	0	1,500	520
04199	Depreciation - Members of Council	40	0	40	550
	TOTAL EXPENDITURE TO OPERATING STATEMENT	349,813	310,241	330,115	
	Members of Council				
04115	Other Income Relating to Members	0	0	0	156
04121	Contributions, Reimbursements	(1,000)	0	(1,000)	114
04122	Photocopying	(100)	0	(100)	156
04123	Drought Assistance Funding - Income	0	0	0	112
04124	Sale of Electoral Rolls	(50)	0	(50)	156
	TOTAL INCOME TO OPERATING STATEMENT	(1,150)	0	(1,150)	

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

Operating Program	GOVERNANCE
Operating Sub-Program	Members of Council
Description/Objectives	The maintenance of a representative body of community members elected to fill the role of Councillors and President as required by the Local Government Act 1995 Financial Contributions to MSHS Chaplaincy Service
Management	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	<p>➤ 04114 Audit Fees</p> <p>Audit Fees (Other) 2,000.00</p> <p>2020/2021 Audit Fees (Interim /Final) <u>20,000.00</u></p> <p>➤ 04103 20/21 Presidents Allowance per SAT 5,589.00</p> <p>➤ 04109 20/21 Councillors Fee @ \$3589 21,534.00</p> <p>➤ 04100 Councillors @ .71c per Km 1,000.00</p> <p>➤ 04108 iPad Recharge 1,200.00</p> <p>➤ 04101 LG Week 2,000.00</p> <p>LG Week Expenses (Accom & Meals) <u>2,000.00</u></p> <p>27,734.00</p> <p>➤ 04106 WEROC 12,000.00</p> <p>CEACA 20,000.00</p> <p>➤ 04118 Members Advertising 2,000.00</p> <p>➤ 04110 Consultancy</p> <p>Financial Management Review 10,000.00</p> <p>Asset Valuation 7,700.00</p> <p>Local Laws 3,000.00</p> <p>Planning 10,000.00</p> <p>Other <u>7,300.00</u></p> <p>38,000.00</p> <p>➤ 04102 Elections Expenses 500.00</p> <p>➤ 04104 Refreshments & Receptions</p> <p>Council Meetings 8,000.00</p> <p>Council Functions <u>8,000.00</u></p> <p>16,000.00</p> <p>➤ 04107 Donations & Contributions</p> <p>Merredin Senior High - Chaplaincy 550.00</p> <p>Eastern District Display Committee 350.00</p> <p>Other <u>2,100.00</u></p> <p>3,000.00</p> <p>➤ 04120 Public Relation Promotions 1,500.00</p> <p>Covid-19 Stimulus 13,000.00</p>

SHIRE OF WESTONIA Schedule 4 - GOVERNANCE ANNUAL BUDGET 2020/2021				
GL #	DESCRIPTION	ANNUAL BUDGET 2020/2021	ACTUAL 2019/2020	BUDGET 2019/2020
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

	Wessy on the Green	4,000.00
		18,500.00
➤	04105 Insurance	
	Management	6,420.00
	Personal Accident	395.00
	Travel	695.00
	Other Property	1900.00
	Crime & Cyber Crime	<u>4,460.00</u>
		13,870.00
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 2020/2021				
GL #	DESCRIPTION	ANNUAL BUDGET 2020/2021	ACTUAL 2019/2020	BUDGET 2019/2020
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	86,130	84,140	79,000
	TOTAL INCOME TO OPERATING STATEMENT	(42,400)	(47,792)	(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	156	Management	Chief Executive Officer	
		New Budget Initiatives and Highlights		
		➤	05201 Animal Control Officer Contract	5,000.00
		➤	05203 2020/2021 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	
			Pensioners 50% of the above-mentioned charges.	
		Capital Investment	None.	
		Financing	None.	

SHIRE OF WESTONIA
Schedule 7 - HEALTH
ANNUAL BUDGET 2020/2021

GL #	DESCRIPTION	ANNUAL BUDGET 2020/2021	ACTUAL 2019/2020	BUDGET 2019/2020
OPERATING EXPENDITURE				
Health Administration and Inspection				
07400	ABC Costs- Preventative Services - Administration & Inspection	13,500	12,424	13,000
07404	Analytical Expenses	360	360	350
07406	Contract - EHO Expense	6,400	5,760	6,400
	Sub Total	20,260	18,544	19,750
OPERATING REVENUE				
07401	Income Relating to Preventative Services - Administration & Inspection	0	0	0
07407	Reimbursement WA County Health Service	(2,000)	(1,470)	(2,000)
	Sub Total	(2,000)	(1,470)	(2,000)
OPERATING EXPENDITURE				
Preventative Services - Pest Control				
07500	Mosquito Control Preventative Services - Pest Control	1,000	0	1,000
07500	Mosquito Control Preventative Services - Pest Control	2,000	1,200	2,000
07500	Mosquito Control Preventative Services - Pest Control	1,320	0	1,320
07500	Mosquito Control Preventative Services - Pest Control	500	0	500
	Sub Total	4,820	1,200	4,820
OPERATING EXPENDITURE				
Other Health				
07600	Ambulance Services - Other	1,300	45	1,300
07601	BMR Medical Rooms & Dr Expense - Other	1,500	1,020	1,500
07601	BMR Medical Rooms & Dr Expense - Other	3,000	5,971	4,000
07601	BMR Medical Rooms & Dr Expense - Other	1,320	1,346	1,320
07700	Expenses Relating to Other Health		0	
07799	Depreciation - Health	1,600	1,520	1,600
	Sub Total	8,720	9,903	9,720
OPERATING REVENUE				
Other Health				
07602	Income Relating to Preventative Services - Other	0	0	0
07701	Income Relating to Other Health	0	0	0
	Sub Total	0	0	0
TOTAL EXPENDITURE TO OPERATING STATEMENT		33,800	29,646	34,290
TOTAL INCOME TO OPERATING STATEMENT		(2,000)	(1,470)	(2,000)

IE CODE	Operating Program Operating Sub-Program	Description/Objectives	HEALTH All Health																					
903			• The provision of a Regional Health Service, compliance with the Health Acts to ensure a high standard of environmental health is maintained in the district.																					
520			• Provision of a Medical Centre for visiting RFDS Doctor and maintenance of an Ambulance Service to the community.																					
521			• Mosquito Control program for the Westonia Townsite																					
	Management	Environmental Health Services are contracted to Allan Ramsay Construction on a monthly basis..																						
	New Budget Initiatives and Highlights		<table border="0"> <tr> <td>➤</td> <td>07406 Contract EHO - Allan Ramsay</td> <td>6,400.00</td> </tr> <tr> <td></td> <td>07404 Analytical Expenses</td> <td>350.00</td> </tr> <tr> <td></td> <td>07600 Ambulance Services</td> <td>1,300.00</td> </tr> <tr> <td></td> <td>07601 Medical Room & Dr Expenses computer & Printer</td> <td>3,000.00</td> </tr> <tr> <td></td> <td>07407 Reimbursement WA County Health Service</td> <td>2,000.00</td> </tr> <tr> <td></td> <td>07500 Mosquito Control Mosquito</td> <td>4,820.00</td> </tr> <tr> <td></td> <td></td> <td><u>4,820.00</u></td> </tr> </table>	➤	07406 Contract EHO - Allan Ramsay	6,400.00		07404 Analytical Expenses	350.00		07600 Ambulance Services	1,300.00		07601 Medical Room & Dr Expenses computer & Printer	3,000.00		07407 Reimbursement WA County Health Service	2,000.00		07500 Mosquito Control Mosquito	4,820.00			<u>4,820.00</u>
➤	07406 Contract EHO - Allan Ramsay	6,400.00																						
	07404 Analytical Expenses	350.00																						
	07600 Ambulance Services	1,300.00																						
	07601 Medical Room & Dr Expenses computer & Printer	3,000.00																						
	07407 Reimbursement WA County Health Service	2,000.00																						
	07500 Mosquito Control Mosquito	4,820.00																						
		<u>4,820.00</u>																						
540	Local Laws	Shire of Westonia Health Local Law.																						
500	Statutory Requirements	Administration in accordance with the Health Act (State Legislation).																						
520	Service Levels	Random food quality sampling is undertaken by the EHO and a inspection and approvals service.																						
900	Fees & Charges	None.																						
580																								
550																								
	Capital Investment	None.																						
	Financing	None.																						
171																								
171																								

SHIRE OF WESTONIA Schedule 7 - HEALTH ANNUAL BUDGET 2020/2021				
GL #	DESCRIPTION	ANNUAL BUDGET 2020/2021	ACTUAL 2019/2020	BUDGET 2019/2020
	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 Chief Executive Officer
700	Management
700	Management
	New Budget Initiatives and Highlights
	➤ 07601 Upgrades for Medical Rooms other
	<u>1,000.00</u>
	100.00
700	Local Laws
	Shire of Westonia Health Local Law.
	Statutory Requirements
	Administration in accordance with the Health Act (State Legislation).
	Service Levels
	N/A
700	Fees & Charges
	None.
	Capital Investment
	None.
	Financing
	None.

SHIRE OF WESTONIA
Schedule 8 - EDUCATION & WELFARE
ANNUAL BUDGET 2020/2021

GL#	DESCRIPTION	ANNUAL BUDGET 2020/2021	ACTUAL 2019/2020	BUDGET 2019/2020
OPERATING EXPENDITURE				
Pre Schools				
08100	ABC Costs Relating to Pre-Schools	6,750	0	0
08101	Westonia Primary School	1,500	1,866	1,000
08101	Westonia Primary School	2,500	3,915	2,000
08101	Westonia Primary School	500	63	2,000
08101	Westonia Primary School	1,800	0	0
08101	Westonia Primary School	1,000	83	3,000
08101	Westonia Primary School	500	0	1,000
08101	Westonia Primary School	4,000	4,442	3,000
08102	Merredin College Chaplaincy Service	0	0	0
08199	Depreciation - Pre School	10,000	9,167	10,000
	Sub total	28,550	19,536	22,000
OPERATING REVENUE				
Pre Schools				
08103	Income Relating to Pre-Schools	0	0	0
08105	Charges Caravan Overflow	(8,000)	(9,727)	(8,000)
08105	Charges Camp School	(750)	(545)	(750)
08105	Rebursesments	0	0	0
	Sub total	(8,750)	(10,273)	(8,750)
OPERATING EXPENDITURE				
Aged & Disabled - Senior Citizens				
08400	Expenses Relating to Aged & Disabled - Senior Citizens	0	0	0
08401	Seniors Activities	2,500	2,500	2,500
08402	Wheatbelt Agcare	500	500	500
	Sub total	3,000	3,000	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		Operating Program		Operating Sub-Program		Description/Objectives	
Note 18 (b) - Account Detail (by Reporting Program)							
				EDUCATION & WELFARE			
				Education			
				<ul style="list-style-type: none"> ▮ The provision support for education & welfare within the District for the betterment of residents. ▮ Financial Contributions to 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			
				➤ 08101 Westonia Primary School			
				School Gardens		6,000.00	
				Building Mtce		4,000.00	
						<u>10,000.00</u>	
				➤ 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 2020/2021

GL#	DESCRIPTION	ANNUAL BUDGET 2020/2021	ACTUAL 2019/2020	BUDGET 2019/2020
OPERATING EXPENDITURE				
Other Welfare				
08600	ABC Costs- Other Welfare	6,750	12,426	13,000
08603	Primary School Workshop Expenses	0	3,840	0
	Sub total	6,750	16,266	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		38,300	38,802	38,000
TOTAL INCOME TO OPERATING STATEMENT		(8,750)	(10,273)	(8,750)
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	20,727	10,000
08602	Purchase Furniture & Equipment - Other Welfare	0	0	0
	Sub total	10,000	20,727	10,000
TOTAL CAPITAL EXPENDITURE TO STATEMENT		10,000	20,727	10,000

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														
	New Budget Initiatives and Highlights														
110			<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 20px;">➤</td> <td style="width: 150px;">Capital Expenditure</td> <td></td> </tr> <tr> <td></td> <td>08203 Enclose sewing room verandah</td> <td style="text-align: right;">6,500.00</td> </tr> <tr> <td></td> <td>Kitchen storage renovation</td> <td style="text-align: right;"><u>3,500.00</u></td> </tr> <tr> <td></td> <td></td> <td style="text-align: right;">10,000.00</td> </tr> </table>	➤	Capital Expenditure			08203 Enclose sewing room verandah	6,500.00		Kitchen storage renovation	<u>3,500.00</u>			10,000.00
➤	Capital Expenditure														
	08203 Enclose sewing room verandah	6,500.00													
	Kitchen storage renovation	<u>3,500.00</u>													
		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 2020/2021				
GL #	DESCRIPTION	ANNUAL BUDGET 2020/2021	ACTUAL 2019/2020	BUDGET 2019/2020
	OPERATING EXPENDITURE			
	Staff Housing			
09101	B20DIO Maintenance 20 Diorite St -CEO	10,000	6,593	4,000
09101	B20DIO Maintenance 20 Diorite St -CEO	2,000	1,347	2,000
09101	B20DIO Maintenance 20 Diorite St -CEO	850	1,014	850
09101	B20DIO Maintenance 20 Diorite St -CEO	1,500	1,632	1,500
09101	B20DIO Maintenance 20 Diorite St -CEO	2,800	4,939	2,800
09101	B20DIO Maintenance 20 Diorite St -CEO	1,000	72	1,000
09211	B301PY Maintenance 301 Pyrite Street - W/Supervisor	4,000	4,806	4,000
09211	B301PY Maintenance 301 Pyrite Street - W/Supervisor	1,500	612	1,500
09211	B301PY Maintenance 301 Pyrite Street - W/Supervisor	2,000	1,253	2,000
09211	B301PY Maintenance 301 Pyrite Street - W/Supervisor	1,000	1,080	1,000
09211	B301PY Maintenance 301 Pyrite Street - W/Supervisor	800	0	800
09201	B4QUA Maintenance 4 Quartz St	3,000	4,263	3,000
09201	B4QUA Maintenance 4 Quartz St	500	609	500
09201	B4QUA Maintenance 4 Quartz St	2,500	2,475	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	10,462	8,000
09104	B37DIO Maintenance 37 Diorite St - Plant Operator	500	0	500
09104	B37DIO Maintenance 37 Diorite St - Plant Operator	500	609	500
09104	B37DIO Maintenance 37 Diorite St - Plant Operator	500	388	500
09105	B7QUA Maintenance 7 Quartz St - Plant Operator	8,000	342	8,000
09105	B7QUA Maintenance 7 Quartz St - Plant Operator	500	609	500
09105	B7QUA Maintenance 7 Quartz St - Plant Operator	0	0	0
09105	B7QUA Maintenance 7 Quartz St - Plant Operator	1,000	833	1,000
09105	B7QUA Maintenance 7 Quartz St - Plant Operator	0	0	0
09103	B42JAS Maintenance 42 Jasper St - Swimming Pool Manager	8,000	4,464	4,000
09103	B42JAS Maintenance 42 Jasper St - Swimming Pool Manager	500	609	500
09103	B42JAS Maintenance 42 Jasper St - Swimming Pool Manager	1,500	0	1,500
09103	B42JAS Maintenance 42 Jasper St - Swimming Pool Manager	0	401	0
09103	B42JAS Maintenance 42 Jasper St - Swimming Pool Manager	0	72	0
09102	B11QUA Maintenance 11 Quartz St -Gardner	3,000	2,108	3,000
09102	B11QUA Maintenance 11 Quartz St -Gardner	500	0	500
09102	B11QUA Maintenance 11 Quartz St -Gardner	550	609	550
09102	B11QUA Maintenance 11 Quartz St -Gardner	200	55	200

IE CODE		Note 18 (b) - Account Detail (by Reporting Program)	
Operating Program	Operating Sub-Program	Description/Objectives Management	HOUSING Staff Housing
			The provision of housing facilities to staff members. Chief Executive Officer.
	New Budget Initiatives and Highlights		
			➤ Staff Housing - Building Maintenance as per building inspections
			09101 20 Diorite St - CEO 18,150.00
			Modify Shed, minor paint, robes.
			09211 301 Pyrite St - W/Supervisor 9,300.00
			09103 42 Jasper St 6,000.00
			Paint 6,000.00
			09104 37 Diorite St - 3,600.00
			Paint 6,000.00
			09105 7 Quartz St - 3,500.00
			52,550.00
			➤ 09201 4 Quartz 6,200.00
			➤ 09105 11 Quartz 5,800.00
			➤ 09108 Building 27,000.00
			➤ 09129 Reimburse 500.00
	Local Laws		None.
	Statutory Requirements		None.
	Service Levels		N/A
	Fees & Charges		Emplo
	Capital Investment		None.
	Financing		None.

SHIRE OF WESTONIA Schedule 9 - HOUSING ANNUAL BUDGET 2020/2021				
GL #	DESCRIPTION	ANNUAL BUDGET 2020/2021	ACTUAL 2019/2020	BUDGET 2019/2020
09102	B11QUA Maintenance 11 Quartz St -Gardner	1,000	1,824	1,000
09102	B11QUA Maintenance 11 Quartz St -Gardner	0	0	0
09102	B11QUA Maintenance 11 Quartz St -Gardner	0	0	0
09102	B11QUA Maintenance 11 Quartz St -Gardner	550	72	550
09107	Staff House Costs Allocated to Works	(30,000)	(31,772)	(25,000)
09108	Depreciation - Staff Housing	27,000	25,274	27,000
	Sub Total	65,450	47,652	60,450
09100	Staff Housing - ABC Costs	0	12,426	0
	Sub Total	65,450	60,077	60,450
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)	(2,160)	(2,080)
09125	Income 7 Quartz St - Plant Operator	(2,080)	(2,160)	(2,080)
09123	Income 42 Jasper St - Swimming Pool Manager	(2,080)	(2,800)	(9,360)
09220	Income 4 Quartz St	(2,080)	(2,080)	(2,080)
09122	Income 11 Quartz St - Gardner	(1,040)	0	(1,040)
09129	Reimbursements	0	0	0
	Sub Total	(9,360)	(9,200)	(16,640)
OPERATING EXPENDITURE				
Other Housing				
09202	B55WO Maintenance 55 Wolfram St -Ramelius Resources	2,500	138	2,500
09202	B55WO Maintenance 55 Wolfram St -Ramelius Resources	500	609	500
09202	B55WO Maintenance 55 Wolfram St -Ramelius Resources	50	72	0
09202	B55WO Maintenance 55 Wolfram St -Ramelius Resources	1,500	625	1,500
09203	Maintenance - Lifestyle			
09203	BLS1 Maintenance H6 501 Quartz Street	1,500	138	1,500
09203	BLS1 Maintenance H6 501 Quartz Street	500	558	500
09203	BLS1 Maintenance H6 501 Quartz Street	500	609	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	138	1,500
09203	BLS2 Maintenance H8 501 Quartz Street	500	558	500
09203	BLS2 Maintenance H8 501 Quartz Street	500	609	500
09203	BLS2 Maintenance H8 501 Quartz Street	50	0	50
09203	BLS2 Maintenance H8 501 Quartz Street	50	0	50

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

Operating Program	Operating Sub-Program	Description/Objectives Management
HOUSING	Other Housing	The provision housing to non-staff. Chief Executive Officer.
	New Budget Initiatives and Highlights	<ul style="list-style-type: none"> ➤ Other Housing - Building Maintenance ➤ 09202 55 Wolfram St - Ramelius 4,500.00 ➤ 09203 Lifestyle Village (\$2600 each) 13,000.00 ➤ 09208 Paint interior JV Unit 3 5,000.00 ➤ 09208 17 Pyrite St - JV Units (\$2650) 7,950.00 ➤ 09211 11 Quartz Street - Rental (\$5800) 5,800.00 ➤ 09207 2 x CEACA Units (\$3000 Each) 6,000.00 <li style="border-top: 1px solid black;">42,250.00 ➤ 09236 Other Housing Building Depreciation 40,000.00 ➤ 09221 55 Wolfram St - Ramelius 20,000.00 ➤ 09222 5 x Lifestyle Village (\$17,300 each) 86,500.00 ➤ 09227 3x 17 Pyrite St - JV Units (\$4,420) 13,260.00 ➤ 09206 11 Quartz Street - Rental 1,040.00 ➤ 09238 4x Aged Units (\$4,420) 17,680.00 <li style="border-top: 1px solid black;">138,480.00 ➤ 09231 Mine Shed - Lease 17,200.00
	Local Laws	None.
	Statutory Requirements	None.
	Service Levels	N/A
	Fees & Charges	Mine house \$250/week
	Capital Investment	None.
	Financing	Interest Repayments Loan No 5 Lifestyle

SHIRE OF WESTONIA
Schedule 9 - HOUSING
ANNUAL BUDGET 2020/2021

GL #	DESCRIPTION	ANNUAL BUDGET 2020/2021	ACTUAL 2019/2020	BUDGET 2019/2020	IE CODE
09203	BLS3 Maintenance H10 501 Quartz Street	1,500	138	1,500	520
09203	BLS3 Maintenance H10 501 Quartz Street	500	558	500	542
09203	BLS3 Maintenance H10 501 Quartz Street	500	609	500	570
09203	BLS3 Maintenance H10 501 Quartz Street	50	0	50	900
09203	BLS3 Maintenance H10 501 Quartz Street	50	0	50	901
09203	BLS4 Maintenance H12 501 Quartz Street	1,500	138	1,500	520
09203	BLS4 Maintenance H12 501 Quartz Street	500	558	500	542
09203	BLS4 Maintenance H12 501 Quartz Street	500	609	500	570
09203	BLS4 Maintenance H12 501 Quartz Street	50	0	50	900
09203	BLS4 Maintenance H12 501 Quartz Street	50	0	50	901
09203	BLS5 Maintenance H14 501 Quartz Street	1,500	138	1,500	520
09203	BLS5 Maintenance H14 501 Quartz Street	500	558	500	542
09203	BLS5 Maintenance H14 501 Quartz Street	500	609	500	570
09203	BLS5 Maintenance H14 501 Quartz Street	50	0	50	900
09203	BLS5 Maintenance H14 501 Quartz Street	50	0	50	901
09206	Maintenance Quartz Street Age Units				
09206	MQAU1 Quartz Street Age Unit No.6	1,000	166	1,000	520
09206	MQAU1 Quartz Street Age Unit No.6	0	0	0	521
09206	MQAU1 Quartz Street Age Unit No.6	50	0	50	540
09206	MQAU1 Quartz Street Age Unit No.6	500	320	500	542
09206	MQAU1 Quartz Street Age Unit No.6	500	609	500	570
09206	MQAU2 Quartz Street Age Unit No.7	250	0	250	500
09206	MQAU2 Quartz Street Age Unit No.7	1,000	176	1,000	520
09206	MQAU2 Quartz Street Age Unit No.7	50	0	50	540
09206	MQAU2 Quartz Street Age Unit No.7	0	0	0	521
09206	MQAU2 Quartz Street Age Unit No.7	500	320	500	542
09206	MQAU2 Quartz Street Age Unit No.7	500	609	500	570
09206	MQUA3 Quartz Street Age Unit No.8	250	0	250	500
09206	MQUA3 Quartz Street Age Unit No.8	1,000	405	1,000	520
09206	MQUA3 Quartz Street Age Unit No.8	0	0	0	521
09206	MQUA3 Quartz Street Age Unit No.8	50	0	50	540
09206	MQUA3 Quartz Street Age Unit No.8	0	0	0	541
09206	MQUA3 Quartz Street Age Unit No.8	500	320	500	542
09206	MQUA3 Quartz Street Age Unit No.8	500	609	500	570

SHIRE OF WESTONIA
Schedule 9 - HOUSING
ANNUAL BUDGET 2020/2021

GL #	DESCRIPTION	ANNUAL BUDGET 2020/2021	ACTUAL 2019/2020	BUDGET 2019/2020	IE CODE
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	159	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	50	0	541
09206	<i>MQUA4</i> Quartz Street Age Unit No.9	500	320	500	542
09206	<i>MQUA4</i> Quartz Street Age Unit No.9	500	609	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		
09207	<i>MCEAC1</i> Maintenance- CEACA Unit 1	1,000	0	2,000	520
09207	<i>MCEAC1</i> Maintenance- CEACA Unit 1	400	0	400	542
09207	<i>MCEAC1</i> Maintenance- CEACA Unit 1	500	0	500	570
09207	<i>MCEAC1</i> Maintenance- CEACA Unit 1	50	0	50	900
09207	<i>MCEAC1</i> Maintenance- CEACA Unit 1	50	0	50	901
09207	<i>MCEAC2</i> Maintenance- CEACA Unit 2	1,000	0	2,000	520
09207	<i>MCEAC2</i> Maintenance- CEACA Unit 2	400	0	400	542
09207	<i>MCEAC2</i> Maintenance- CEACA Unit 2	500	0	500	570
09207	<i>MCEAC2</i> Maintenance- CEACA Unit 2	50	0	50	900
09207	<i>MCEAC2</i> Maintenance- CEACA Unit 2	50	0	50	901
09208	Maintenance - 17 Pyrite Street JV Units		0		
09208	<i>BJV1</i> Maintenance U1 17 Pyrite St	0	0	0	500
09208	<i>BJV1</i> Maintenance U1 17 Pyrite St	1,000	981	1,000	520
09208	<i>BJV1</i> Maintenance U1 17 Pyrite St	50	0	50	521
09208	<i>BJV1</i> Maintenance U1 17 Pyrite St	100	101	100	540
09208	<i>BJV1</i> Maintenance U1 17 Pyrite St	500	0	500	541
09208	<i>BJV1</i> Maintenance U1 17 Pyrite St	500	1,114	500	542
09208	<i>BJV1</i> Maintenance U1 17 Pyrite St	500	609	500	570
09208	<i>BJV1</i> Maintenance U1 17 Pyrite St	0	0	0	900
09208	<i>BJV2</i> Maintenance U2 17 Pyrite St	0	0	0	500
09208	<i>BJV2</i> Maintenance U2 17 Pyrite St	1,000	427	1,000	520
09208	<i>BJV2</i> Maintenance U2 17 Pyrite St	50	0	50	521
09208	<i>BJV2</i> Maintenance U2 17 Pyrite St	100	101	100	540
09208	<i>BJV2</i> Maintenance U2 17 Pyrite St	500	0	500	541
09208	<i>BJV2</i> Maintenance U2 17 Pyrite St	500	1,278	500	542
09208	<i>BJV2</i> Maintenance U2 17 Pyrite St	0	0	0	543
09208	<i>BJV2</i> Maintenance U2 17 Pyrite St	500	609	500	570
09208	<i>BJV2</i> Maintenance U2 17 Pyrite St	0	0	0	900
09208	<i>BJV2</i> Maintenance U2 17 Pyrite St	0	0	0	901

SHIRE OF WESTONIA Schedule 9 - HOUSING ANNUAL BUDGET 2020/2021				
GL #	DESCRIPTION	ANNUAL BUDGET 2020/2021	ACTUAL 2019/2020	BUDGET 2019/2020
09208	BJV3 Maintenance U3 17 Pyrite St	0	0	0
09208	BJV3 Maintenance U3 17 Pyrite St	6,000	94	1,000
09208	BJV3 Maintenance U3 17 Pyrite St	50	0	50
09208	BJV3 Maintenance U3 17 Pyrite St	100	101	100
09208	BJV3 Maintenance U3 17 Pyrite St	500	0	500
09208	BJV3 Maintenance U3 17 Pyrite St	500	1,041	500
09208	BJV3 Maintenance U3 17 Pyrite St	500	609	500
09208	BJV3 Maintenance U3 17 Pyrite St	0	0	0
09208	BJV3 Maintenance U3 17 Pyrite St	0	0	0
09212	Rental Lifestyle Village - Westonia Progress	18,096	22,620	18,096
09236	Depreciation Other Housing	40,000	37,148	40,000
16104	Interest on Loans 5	0	0	0
16106	Interest on Loans 5	0	3,108	3,108
	Sub Total	101,546	82,573	101,604
09200	Other Housing - ABC Costs	0	0	0
	Sub Total	101,546	82,573	101,604
	OPERATING REVENUE			
	Other Housing			
09221	Income 55 Wolfram St -Ramelius Resources	(500)	0	(500)
09221	Income 55 Wolfram St -Ramelius Resources	(19,500)	(18,952)	(19,500)
09222	Income - Lifestyle			
09222	BLSI1 Income H6 501 Quartz Street	(16,800)	(16,728)	(16,800)
09222	BLSI1 Income H6 501 Quartz Street	(500)	(80)	(500)
09222	BLSI2 Income H8 501 Quartz Street	(16,800)	(18,096)	(16,800)
09222	BLSI2 Income H8 501 Quartz Street	(500)	(80)	(500)
09222	BLSI3 Income H10 501 Quartz Street	(16,800)	(16,728)	(16,800)
09222	BLSI3 Income H10 501 Quartz Street	(500)	(80)	(500)
09222	BLSI4 Income H12 501 Quartz Street	(16,800)	(18,096)	(16,800)
09222	BLSI4 Income H12 501 Quartz Street	(500)	(80)	(500)
09222	BLSI5 Income H14 501 Quartz Street	(16,800)	(16,728)	(16,800)
09222	BLSI5 Income H14 501 Quartz Street	(500)	(80)	(500)
09227	Income 17Pyrite St - JV Units			
09227	BJVI1 Income U1 17 Pyrite Street	(4,420)	(4,420)	(4,420)
09227	BJVI2 Income U2 17 Pyrite Street	(4,420)	(4,420)	(4,420)
09227	BJVI3 Income U3 17 Pyrite Street	(4,420)	(4,420)	(4,420)
09231	Income - Ramelius Resources Lease Camp/Carport	(17,200)	(15,640)	(17,200)
09238	U1AQUA Income -Age Units Quartz Street	(4,420)	(4,590)	(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	(154,640)	(151,915)	(154,640)

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

Operating Program	Operating Sub-Program	Description/Objectives Management	IE CODE
HOUSING	Other Housing	The provision housing to non-staff. Chief Executive Officer.	
	New Budget Initiatives and Highlights		
		Other Housing - Building Maintenance CAPITAL	
		➤ 09232 Solar 55 Wolfram	6,000.00
		➤ 09232 Solar 42 Jasper	6,000.00
		➤ 09232 Pergola 4 Quartz	9,000.00
		➤	\$21,000.00
	Local Laws	None.	
	Statutory Requirements	None.	
	Service Levels	N/A	
	Fees & Charges	N/A	
	Capital Investment	None.	
	Financing	Principal Repayments Loan No 5 Lifestyle Village	

	TOTAL EXPENDITURE TO OPERATING STATEMENT	166,996	142,650	162,054	
	TOTAL INCOME TO OPERATING STATEMENT	(164,000)	(161,115)	(171,280)	
	CAPITAL EXPENDITURE				
	Other Housing				
09232	Purchase Furniture & Equipment - Other Housing	12,000	12,545	12,000	700
09127	Purchase Land & Building - Staff Housing	9,000	9,091	7,000	700
16114	Loan Principal Loan # 5	0	65,137	66,061	
09239	R4R - 2x2 Housing Unit 8&9 - CAPITAL		0	0	
	Sub Total	21,000	86,773	85,061	
	CAPITAL REVENUE				
	Other Housing				
	Proceeds from Sale of Asset				
09237	Income R4R - 2x2 Housing Unit 8&9 - CAPITAL	0	0	0	181
	Sub Total	0	0	0	
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	21,000	86,773	85,061	
	TOTAL CAPITAL REVENUE TO STATEMENT	0	0	0	

SHIRE OF WESTONIA
Schedule 10 - COMMUNITY AMENITIES
ANNUAL BUDGET 2020/2021

GL #	DESCRIPTION	ANNUAL BUDGET 2020/2021	ACTUAL 2019/2020	BUDGET 2019/2020
	OPERATING EXPENDITURE			
	Household Refuse			
10100	Expenses Relating to Sanitation - Household Refuse	20,000	18,639	20,000
10103	Domestic Refuse Collection	12,000	12,847	12,000
10105	Refuse Collection Public Bins	4,098	2,856	4,098
10105	Refuse Collection Public Bins	0	0	0
10105	Refuse Collection Public Bins	5,410	3,704	5,410
10105	Refuse Collection Public Bins	2,340	830	2,340
10106	Refuse Maintenance	4,098	1,734	4,098
10106	Refuse Maintenance	4,000	1,855	4,000
10106	Refuse Maintenance	4,000	5,634	4,000
10106	Refuse Maintenance	5,410	2,180	5,410
10106	Refuse Maintenance	4,000	2,073	4,000
10107	Waste Oil Recycling	500	0	500
10108	Drum-Muster	1,000	0	1,000
	Sub Total	66,856	52,352	66,856
	OPERATING REVENUE			
	Household Refuse			
10120	Income Relating to Sanitation - Household Refuse	(8,800)	(8,444)	(8,800)
10122	Drum-Muster	(1,000)	0	(1,000)
10501	Income Relating to Protection Of Environment	0	0	0
	Sub Total	(9,800)	(8,444)	(9,800)
	OPERATING EXPENDITURE			
	Other Community Services			
10704	Maintenance - Public Conveniences	1,500	1,643	1,500
10704	Maintenance - Public Conveniences	4,500	547	500
10704	Maintenance - Public Conveniences	2,000	2,169	2,000
10705	Maintenance - Cemetery			
10706	<i>MCGD</i> Maintenance - Grave Digging	3,246	278	3,246
10706	<i>MCGD</i> Maintenance - Grave Digging	4,284	367	4,284
10706	<i>MCGD</i> Maintenance - Grave Digging	2,000	3,279	2,000
10706	<i>MCGD</i> Maintenance - Grave Digging	680	0	680
10799	Depreciation - Community Services	48,500	44,042	48,500
10799	Depreciation - Community Services	700	650	700
	Sub Total	67,410	52,976	63,410
	OPERATING REVENUE			
	Other Community Services			
10708	Cemetery Fees	(500)	0	(500)
	Sub Total	(500)	0	(500)
	TOTAL EXPENDITURE TO OPERATING STATEMENT	134,266	105,328	130,266

IE CODE		Description/Objectives		COMMUNITY AMENITIES	
Operating Program				Refuse	
Operating Sub-Program				<ul style="list-style-type: none"> ▣ The maintenance of a service to householders for the collection of domestic rubbish. ▣ The Provision of Drum Muster and waste oil recycling service ▣ Maintenance of Refuse sites 	
Management				Chief Executive Officer.	
New Budget Initiatives and Highlights				<ul style="list-style-type: none"> ➤ 10103 52 bins x \$2.57 per bin x 52 weeks 12,000.00 ➤ 10105 Refuse Collection Public Bins 11,848.00 ➤ 10106 Refuse Site Maintenance Refuse Site Maintenance 13,508.00 Recycle shed floor Recycling Bulk Bins 4,000.00 New Hole Contactor - New Hole 4,000.00 21,508.00 	
				<ul style="list-style-type: none"> ➤ 10108 Drum Muster Expenses 1,000.00 ➤ 10704 Paint public Toilets 4,000.00 ➤ 10107 Waste Oil Recycling 500.00 ➤ 10120 Domestic Refuse Reval Fees 8,800.00 	
Local Laws		None.			
Statutory Requirements		The levy of a charge for the collection of rubbish is made under the Health Act (State Legislation).			
Service Levels		One weekly kerbside collection service (domestic).			
Fees & Charges		\$165 per bin (domestic).			
Capital Investment		None.			
Financing		None.			

SHIRE OF WESTONIA Schedule 10 - COMMUNITY AMENITIES ANNUAL BUDGET 2020/2021				
GL #	DESCRIPTION	ANNUAL BUDGET 2020/2021	ACTUAL 2019/2020	BUDGET 2019/2020
	TOTAL INCOME TO OPERATING STATEMENT	(10,300)	(8,444)	(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 Paint Public Toilets 4,000.00 Public Convenience Wages Public 1,500.00 Public 500.00 2,000.00 8,000.00
	➤ 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 2020/2021					
GL #	DESCRIPTION	ANNUAL BUDGET 2020/2021	ESTIMATED ACTUAL 2019/2020	ADOPTED BUDGET 2019/2020	IE CODE
	OPERATING EXPENDITURE				
	Public Halls Civic Centres				
11100	ABC Costs- Public Halls & Civic Centres	100,000	93,182	95,000	903
11104	H001 Maintenance - Public Halls	2,500	2,430	2,500	500
11104	H001 Maintenance - Public Halls	19,000	10,797	8,500	520
11104	H001 Maintenance - Public Halls	1,000	998	1,000	540
11104	H001 Maintenance - Public Halls	2,500	3,021	2,500	900
11104	H001 Maintenance - Public Halls	2,000	2,232	2,000	570
11104	H002 Warralakin Hall	0	154	0	500
11104	H002 Warralakin Hall	250	138	250	520
11104	H002 Warralakin Hall	500	154	500	540
11104	H002 Warralakin Hall	500	812	500	570
11105	Maintenance - Complex/ Gym				
11105	BC1 Gym Maintenance/Operations	1,500	1,417	1,500	500
11105	BC1 Gym Maintenance/Operations	10,000	3,843	8,000	520
11105	BC1 Gym Maintenance/Operations	1,500	978	1,500	540
11105	BC1 Gym Maintenance/Operations	3,000	3,246	3,000	570
11105	BC1 Gym Maintenance/Operations	1,500	1,721	1,500	900
11105	BC2 Complex Minus Gym Maintenance/ Operations	1,500	1,463	1,000	500
11105	BC2 Complex Minus Gym Maintenance/ Operations	10,000	10,470	5,500	520
11105	BC2 Complex Minus Gym Maintenance/ Operations	1,500	978	2,500	540
11105	BC2 Complex Minus Gym Maintenance/ Operations	1,500	1,931	1,500	900
11106	BWST Maintenance - Wanderers Stadium	2,000	1,528	2,000	500
11106	BWST Maintenance - Wanderers Stadium	2,000	2,018	2,000	570
11106	BWST Maintenance - Wanderers Stadium	1,500	1,850	1,500	540
11106	BWST Maintenance - Wanderers Stadium	500	1,167	500	542
11106	BWST Maintenance - Wanderers Stadium	5,000	7,494	5,000	520
11106	BWST Maintenance - Wanderers Stadium	200	91	200	543
11106	BWST Maintenance - Wanderers Stadium	3,000	2,017	3,000	900
11107	MOU Westonia Progress Payment	28,000	43,829	28,000	520
11199	Depreciation - Public Halls	72,000	65,141	72,000	550
11199	Depreciation - Public Halls	6,000	6,211	6,000	551
	Sub Total	280,450	271,308	258,950	
	OPERATING REVENUE				
	Public Halls Civic Centres				
11110	Income Relating to Public Halls & Civic Centres	(200)	(160)	(200)	156
11111	Income Evolution MOU 33%	(14,000)	(17,929)	(14,000)	113
11112	Income Charges Stadium	(200)	0	(200)	156
11113	Income Government Grants	0	0	0	110
11114	Income Evolution MOU WPA 67%	(28,000)	(36,401)	(28,000)	113
	Sub Total	(42,400)	(54,490)	(42,400)	

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 - Electrical Upgrade 4,000.00
			Public Hall Mtc - Paint Facades 6,000.00
			Public Hall Mtc - Paint Poppithead 5000.00
			Public Hall Mtc - Photos 1,000.00
			Old Hall & Hall Toilet Block 600.00
			Public Hall Utilities 1,000.00
			Warralakin 1,250.00
			26,750.00
	➤	BC2	Complex Mtce as per Building 3,500.00
			Complex RCD's 2,500.00
			Complex 1,500.00
			Complex Cleaning 1,500.00
			10,500.00
	➤	BC1	Gymnasium Mtce 5,000.00
			Gym Equipment 5,000.00
			Carpet 3,000.00
			Repair Exterior 7,000.00
			Complex 1,500.00
			Complex Utilities 1,500.00
			Complex Cleaning 1,500.00
			24,500.00
	➤	11106	Stadium Mtce as per Building 9,000.00
			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 2020/2021				
GL #	DESCRIPTION	ANNUAL BUDGET 2020/2021	ESTIMATED ACTUAL 2019/2020	ADOPTED BUDGET 2019/2020
OPERATING EXPENDITURE				
Swimming Pool				
11200	Expenses Relating to Swimming Pools Other	0	0	0
11207	BWSP Maintenance Westonia Swimming Pool	500	344	500
11207	BWSP Maintenance Westonia Swimming Pool	5,000	5,489	5,000
11207	BWSP Maintenance Westonia Swimming Pool	15,000	10,734	16,000
11207	BWSP Maintenance Westonia Swimming Pool	0	0	0
11207	BWSP Maintenance Westonia Swimming Pool	5,000	4,734	5,000
11207	BWSP Maintenance Westonia Swimming Pool	500	349	500
11207	BWSP Maintenance Westonia Swimming Pool	500	454	500
11207	BWSP Maintenance Westonia Swimming Pool	500	143	500
11208	Chlorine Expenses	3,000	654	3,000
11209	Management Contract Charges	62,000	45,113	62,000
11209	Management Contract Charges	0	0	0
11210	Water Charges	7,000	5,652	7,000
11299	Depreciaton - Swimming Pool	60,000	54,504	60,000
11299	Depreciaton - Swimming Pool	20,000	20,522	18,000
	Sub Total	179,000	148,689	178,000
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	520 500 570 520 521 540 541 900 901 520 500 521 542 550 551
	Capital Investment Financing
	None.
	None.
	Note 18 (b) - Account Detail (by Reporting Program)
	Operating Program
	Operating Sub-Program
	Description/Objectives
	RECREATION & CULTURE Swimming Pool The operation and maintenance of an outdoor public swimming pool.
	Management
	Chief Executive Officer.
	New Budget Initiatives and Highlights
	➤ 11209 Swimming pool Operational Co
	Contact Wages
	Swimming Pool
	Pump
	➤ 11208 Chemicals
	➤ 11207 Other
	96,000.00
	➤ 11205 B/Ball Court
	➤ 11210 Swimming Pool Utilities
	Water
	Power
	Phone
	8,000.00
	➤ 11299 Depreciation
	78,000.00
Local Laws	None.
Statutory Requirements	None.

SHIRE OF WESTONIA Schedule 11 - RECREATION & CULTURE ANNUAL BUDGET 2020/2021				
GL #	DESCRIPTION	ANNUAL BUDGET 2020/2021	ESTIMATED ACTUAL 2019/2020	ADOPTED BUDGET 2019/2020
OPERATING EXPENDITURE				
Other Recreation & Sport				
11306	Maintenance - Parks and Reserves	0	0	0
11307	MPGD Maintenance - Parks, Reserves, Playgrounds	85,000	88,631	70,000
11307	MPGD Maintenance - Parks, Reserves, Playgrounds	14,000	13,089	8,000
11307	MPGD Maintenance - Parks, Reserves, Playgrounds	1,500	1,420	1,500
11307	MPGD Maintenance - Parks, Reserves, Playgrounds	100,000	105,307	85,000
11307	MPGD Maintenance - Parks, Reserves, Playgrounds	20,000	15,345	20,000
11307	MPGD Maintenance - Parks, Reserves, Playgrounds	250	737	250
11307	MPGD Maintenance - Parks, Reserves, Playgrounds	2,500	7,220	2,500
11308	Maintenance - Recreation Oval	4,098	522	4,098
11308	Maintenance - Recreation Oval	4,000	2,451	4,000
11308	Maintenance - Recreation Oval	500	609	500
11308	Maintenance - Recreation Oval	2,500	2,031	2,500
11308	Maintenance - Recreation Oval	20,000	31,561	20,000
11308	Maintenance - Recreation Oval	4,000	689	4,000
11308	Maintenance - Recreation Oval	1,500	303	1,500
11399	Depreciation - Other Rec & Sport	28,000	25,553	28,000
11399	Depreciation - Other Rec & Sport	9,500	8,878	9,500
11399	Depreciation - Other Rec & Sport	13,000	12,130	13,000
Sub Total		310,348	316,477	274,348
OPERATING REVENUE				
Other Recreation & Sport				
11301	Income Relating to Other Recreation & Sport	0	0	0
11302	Marquee Hire Charges	(1,000)	(50)	(1,000)
11310	Grant Funding	0	0	0
Sub Total		(1,000)	(50)	(1,000)
OPERATING EXPENDITURE				
Television & Radio Rebroadcasting				
11401	Maintenance - Television and Rebroadcasting	1,000	446	1,000
11499	Depreciation - TV & Radio	9,000	8,208	9,000
Sub Total		10,000	8,654	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.
Note 18 (b) - Account Detail (by Reporting Program)	
520	Operating Program
520	Operating Sub-Program
570	Description/Objectives
900	Management
901	
540	
542	
500	New Budget Initiatives and Highlights
520	
570	
540	
542	
900	
901	
550	
551	
556	
	11307 Mtce Parks, Gardens & Reserves
	Wages
	Utilities
	Mtce
	Insurance
	187,250.00
	11308 Oval Mtce
	Chemicals & Fertiliser
	Wages
	Water
	Power
	36,598.00
154	11399 Depreciation
156	11302 Marquee Hire Charges
	50,500.00
	1,000.00
	Local Laws
	Statutory Requirements
520	Service Levels
551	Fees & Charges
	Capital Investment
	Financing
	None.
	None.
156	
	None.
	N/A
	Marquee Hire \$100 Local residents, \$500 - Non local.
	None.
	None.

SHIRE OF WESTONIA
Schedule 11 - RECREATION & CULTURE
ANNUAL BUDGET 2020/2021

GL #	DESCRIPTION	ANNUAL BUDGET 2020/2021	ESTIMATED ACTUAL 2019/2020	ADOPTED BUDGET 2019/2020
	OPERATING EXPENDITURE			
	Library			
11500	Expenses Relating to Libraries	0	0	0
11504	Library Salaries	15,000	16,348	10,000
11504	Library Salaries	2,000	1,813	2,000
11505	Library Expenses	3,500	1,929	3,500
		20,500	20,090	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	11,000	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	11,600	0	1,600
	OPERATING REVENUE			
	Other Culture			
11601	Income Relating to Other Culture	0	0	0
11602	Income Charges History Books	(200)	0	(200)
11604	Income - Ramelius Reserve Management	(10,000)	0	0
	Sub Total	(10,200)	0	(200)
	TOTAL EXPENDITURE TO OPERATING STATEMENT	811,898	765,219	738,398
	TOTAL INCOME TO OPERATING STATEMENT	(53,800)	(54,540)	(43,800)
	CAPITAL EXPENDITURE			
	Other Culture			
10709	Old Hall Public Toilets - CAPITAL	0	0	0
11205	Purchase Furniture & Equipment - Swimming Pools	5,000	0	0
11603	Purchase Furniture & Equipment - Other Culture	12,000	0	5,000
11603	Purchase Furniture & Equipment - Other Culture	80,000	0	5,000
	Sub Total	97,000	0	5,000

IE CODE		Description/Objectives		Amount	
Note 18 (b) - Account Detail (by Reporting Program)					
Operating Program		RECREATION & CULTURE			
Operating Sub-Program		Television & Radio Rebroadcasting			
Description/Objectives		The re-broadcasting of Television & Radio Channels to the Westonia townsite and surrounds.			
520					
500	Management	Chief Executive Officer.			
501					
520	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	80,000.00
			11603	Walgoolan Wagon	12,000.00
		➤		Library Operation Costs	
			11605	Westonia Common Mgmt	10,000.00
		➤	11504	Library Salaries	2,000.00
		➤	11505	LMS	1,500.00
		➤	11505	Freight Costs	2,000.00
					5,500.00
		➤	11501	Lost Books	100.00
		➤	11502	Fines & Penalties	100.00
156	Local Laws	None.			
153			11604	Westonia Common Mgmt	10,000.00
113	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.			
700					
700					
700					

		TOTAL CAPITAL EXPENDITURE TO STATEMENT	97,000	0	5,000
		CAPITAL REVENUE			
		Other Recreation & Sport			
		Proceeds from Sale of Asset			
11310		Furniture & Equip - Play Equipment Shire	(12,000)	0	112
		Furniture & Equip - Play Equipment WPA		0	700
11310		Furniture & Equip - Reserve funding	(80,000)	0	112
		Sub Total	(92,000)	0	700
		TOTAL CAPITAL INCOME TO STATEMENT	(92,000)	0	0

SHIRE OF WESTONIA Schedule 12 - TRANSPORT ANNUAL BUDGET 2020/2021				
GL #		ANNUAL BUDGET 2020/2021	ESTIMATED ACTUAL 2019/2020	ADOPTED BUDGET 2019/2020
	CAPITAL EXPENDITURE			
	Streets, Roads, Bridges & Depot Mtce			
	Roads Construction Council			
12101				
12108	FP0054 Jasper Street Footpaths & Drainage	0	4,924	2,500
12108	FP0058 Kaolin Street Footpaths & Drainage	0	4,924	7,500
12108	FP0061 Wolfram Street Footpaths & Drainage	0	5,689	10,000
12108	FP0056 Pyrites Street Footpaths & Drainage	27,000	4,924	5,000
12108	FP0093 Scheelite Street Footpaths & Drainage	10,000	0	0
12108	FP0059 Gold Street Footpaths & Drainage	3,000	0	0
12101	C0032 Boodarockin Road Polycorn - CAPITAL	0	48,263	36,000
12101	C0019 4 Mile Gate Rd Floodway - CAPITAL	40,000	0	52,000
12101	C0008 Goldfields Road Floodway - CAPITAL	61,000	0	68,000
12101	C0005 Warrachuppin Road - CAPITAL	0	22,445	60,000
12101	C0080 Della Bosca Road - CAPITAL	0	40,870	39,000
12101	C0005R Warrachuppin Road- Ramelius	0	349,291	0
12101	C0032 Boodarockin North Road - CAPITAL	0	48,263	58,000
12101	C0083 Baladjie Track Formation & Gravel Sheet	21,000	0	0
12101	C0015 Echo Valley Road Gravel Resheet/Drainage	33,000	0	0
12101	C0048 English Road Gravel Resheet	60,000	0	0
12101	C0030 Masefield Road Gravel Resheet	56,000	0	0
12101	C0060 Cement Street Footpaths & Drainage	25,000	0	0
12101	C0007 Boodarockin Road Floodway repair	30,000	7,451	0
12101	C0018 George Road Gravel Resheet	86,000	0	0
12101	C0040 Capito Road Resheet	86,000	0	0
12101	C0007R Boodarockin Rd - Ramelius Marda Dam	25,000	3,266,572	0
12103	MRWA Project Construction	0	0	0
12103	RRG91C Koorda-Southern Cross Road (M40) Reconstruction	477,000	66,465	283,710
12103	RRG91R Koorda-Southern Cross Road (M40) Reconstruction	0	178,065	178,500
12103	RRG84C Warralakin Road Reconstruction	195,000	0	0
12104	Roads to Recovery Construction	0	0	0
12104	R2R07 Boodarockin Rd - R2R	0	92,630	80,000
12104	R2R04 Walgoolan South Road	135,000	0	131,300
12104	R2R11 Maxfield Rd - R2R	0	27,835	65,116
12104	R2R50 Morrison Rd - R2R	50,000	0	48,000
12104	R2R25 Rabbit Proof Fence Rd - R2R	40,000	0	0
12104	R2R16 Leach Road Shoulder Widening	100,000	0	0
12107	Drainage Construction	0	0	0
	Sub Total	1,560,000	4,168,612	1,124,626
	OPERATING EXPENDITURE			
	Streets, Roads, Bridges & Depot Mtce			
12200	Expenses Relating to Streets, Roads, Bridges & Depot Maintenance		0	0
12202	Power - Street Lighting	6,000	6,110	6,000
12203	Maintenance - GRM	131,384	107,006	125,355
12203	Maintenance - GRM	30,000	57,476	0
12203	Maintenance - GRM	173,427	141,249	170,577
12203	Maintenance - GRM	197,255	149,923	69,120

Note 18 (b) - Account Detail (by Reporting Program)	
IE CODE	Operating Program / Operating Sub-Program / Description/Objectives
	TRANSPORT Road Construction Council The provision of new and improved road infrastructure within the district.
	Management Works Supervisor/Chief Executive Officer
	New Budget Initiatives and Highlights
	➤ Roads 2 Recovery
	R2R50 Morrison Rd - R2R 50,000
	R2R4 Sth Walgoolan Rd - Polymer 135,000
	R2R25 Rabbit Proof Fence Rd - R2R 40,000
	R2R16 Leach Road Shoulder Widening 100,000
	325,000.00
	➤ RRG
	RRG91C Koorda-SX Road (M40) Reconstruction 477,000
	RRG91R Warralakin 195,000
	672,000
	➤ Council
	C0083 Baladjie Track Formation & Gravel Sheet 21,000
	C0008 Goldfields Floodway Pipe Installations 61,000
	C0019 4 Mile Road Pipe Installations 40,000
	C0015 Echo Valley Road Gravel 33,000
	C0048 English Road Gravel Resheet 60,000
	C0060 Cement St Drainage 25,000
	C0030 Masefield Road Gravel Resheet 56,000
	C0007 Boodarockin Road Floodway repair 30,000
	C0018 George Road Gravel Resheet 86,000
	C0040 Capito Road Resheet 86,000
	TBA 25,000
	523,000.00
	➤ Footpath & Drainage
	FP0056 Pyrites Street Footpaths & Drain 15,000
	FP0093 Scheelite 10,000
	FP0059 Gold Street 3,000
	28,000
	Statutory Requirements Grant - MRWA Direct \$126,325
	Service Levels Grant - MRWA Specific \$308,140
	Fees & Charges Grants - Blackspot \$Nil
	TOTAL \$748,555
500	Capital Investment
520	
900	
901	Financing
540	None.

SHIRE OF WESTONIA Schedule 12 - TRANSPORT ANNUAL BUDGET 2020/2021				
GL #		ANNUAL BUDGET 2020/2021	ESTIMATED ACTUAL 2019/2020	ADOPTED BUDGET 2019/2020
12204	Maintenance - Depot			
12204	<i>BDEP Maintenance Depot</i>	1,500	4,824	1,500
12204	<i>BDEP Maintenance Depot</i>	3,000	9,927	3,000
12204	<i>BDEP Maintenance Depot</i>	2,000	1,976	2,000
12204	<i>BDEP Maintenance Depot</i>	1,000	642	1,000
12204	<i>BDEP Maintenance Depot</i>	2,000	2,232	2,000
12204	<i>BDEP Maintenance Depot</i>	0	6,368	0
12204	<i>BDEP Maintenance Depot</i>	0	438	0
12205	Maintenance - Footpaths	500	2,694	500
12206	Traffic Signs Maintenance	1,000	577	1,000
12206	Traffic Signs Maintenance	10,000	12,127	10,000
12206	Traffic Signs Maintenance	500	761	500
12206	Traffic Signs Maintenance	500	100	500
16105	Loan Interest Loan # 4	0	0	0
12219	RRG Expenses	7,000	13,962	7,000
12299	Depreciation - Street, Roads, Bridges	19,000	19,410	19,000
12299	Depreciation - Street, Roads, Bridges	825,000	816,482	750,000
12299	Depreciation - Street, Roads, Bridges	12,000	10,679	12,000
	Sub Total	1,423,066	1,364,959	1,181,052
	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	(126,325)	(123,457)	(116,000)
12213	Grant - MRWA Specific	(340,000)	(191,400)	(308,140)
12214	Grant - Ramelius Resources Boodarockin Rd	0	(3,660,681)	0
12215	Grant - Ramelius Resources Warrachuppin Rd	0	(443,024)	0
12216	Grant - Roads to Recovery	(324,415)	(324,416)	(324,415)
12217	Footpath funding	(40,000)	0	0
	Sub Total	(830,740)	(4,850,078)	(748,555)
	OPERATING EXPENDITURE			
	Aerodrome			
12600	Expenses Relating to Aerodromes	0	0	0
12604	Airport Maintenance	16,000	1,779	16,000
12604	Airport Maintenance	1,986	406	500
12604	Airport Maintenance	4,133	454	3,500
12604	Airport Maintenance	7,750	255	5,000
	Sub Total	29,869	2,893	25,000

IE CODE	Note 18 (b) - Account Detail (by Reporting Program)
	Operating Program TRANSPORT
	Operating Sub-Program Road Maintenance
	Description/Objectives The provision of library services to residents and visitors etc.
	Management Works Supervisor/Chief Executive Officer
500	
520	
540	New Budget Initiatives and Highlights ➤ None.
542	
570	Local Laws None.
900	
901	Statutory Requirements None.
520	Service Levels N/A
500	Fees & Charges None.
520	Capital Investment None.
900	
901	Financing None.
560	
520	
550	12219 Wheatbelt Secondary Freight Route contribution
553	
554	
	Note 18 (b) - Account Detail (by Reporting Program)
	Operating Program TRANSPORT
	Operating Sub-Program Aerodrome
	Description/Objectives The provision of aerodrome facilities to CAA Standards
	Management Works Supervisor/Chief Executive Officer
156	
113	
113	New Budget Initiatives and Highlights ➤ 12604 Airstrip survey costs 13000
113	
110	Local Laws None.
181	
113	Statutory Requirements None.
113	Service Levels N/A
182	Fees & Charges None.
181	Capital Investment None.
	Financing None.

SHIRE OF WESTONIA Schedule 12 - TRANSPORT ANNUAL BUDGET 2020/2021				
GL #		ANNUAL BUDGET 2020/2021	ESTIMATED ACTUAL 2019/2020	ADOPTED BUDGET 2019/2020
	OPERATING REVENUE			
	Aerodrome			
12601	Income Relating to Aerodromes	0	0	0
	Sub Total	0	0	0
	TOTAL EXPENDITURE TO OPERATING STATEMENT	1,452,935	5,536,464	2,330,678
	TOTAL INCOME TO OPERATING STATEMENT	(126,325)	(123,457)	(116,000)
	CAPITAL EXPENDITURE			
	Road Plant Purchases			
12605	Airport Building - CAPITAL			
12220	Depot Storage Shed		0	6,000
14213	Works Supervisor Vehicle - CAPITAL	108,000	167,014	108,000
12305	Side Tipper/Dolly	260,000	0	
12304	4.5 tonne Plant Trailer		74,000	0
12304	Mower		13,636	15,000
12308	New Prime Mover		309,280	240,000
12304	Grader		0	
16113	Loan Principal Loan # 4	0	0	
	Sub Total	368,000	563,931	369,000
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	1,928,000	4,732,542	1,493,626
	CAPITAL REVENUE			
	Transport			
12359	Loss on Sale of Asset		26,034	
12398	Proceeds from Sale of Asset		(4,345)	
	Works Supervisors Vehicle - CAPITAL	(104,000)		(104,000)
	Crew Cab Ute			(45,000)
	Grader Ute			(2,000)
	Multi Tyred Roller	(28,000)		
	Sub Total	(132,000)	21,689	(151,000)
	TOTAL CAPITAL INCOME STATEMENT	(836,415)	(4,704,932)	(783,555)

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
	Local Laws None.
	Statutory Requirements None.
	Service Levels N/A
	Fees & Charges None.
	Capital Investment
700	
700	2x Works Supervisor Vehicle 108,000.00
	Side Tipper & Tandum Dolly 150,000.00
	Financing
701	Nil Transfer to Reserve

SHIRE OF WESTONIA Schedule 13 - ECONOMIC SERVICES ANNUAL BUDGET 2020/2021				
GL #	DESCRIPTION	ANNUAL BUDGET 2020/2021	ESTIMATED ACTUAL 2019/2020	ADOPTED BUDGET 2019/2020
	OPERATING EXPENDITURE			
	Rural Services			
13100	ABC Costs- Rural Services	68,000	72,237	68,000
13119	Project TBA	20,000	13,662	20,000
13120	NRM Workcover	0	0	0
13121	NRM Superannuation	0	0	0
13123	NRM Contract	12,000	10,321	18,000
13124	Promotional Material	0	0	0
13125	Noxious Weed Control	2,000	0	2,000
13126	Wild Dog Contribution	0	100	0
	Sub Total	102,000	96,321	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)	0	(20,000)
	Sub Total	(20,000)	0	(20,000)
	OPERATING EXPENDITURE			
	Tourism & Area Promotion			
13200	Admin Allocations Tourism & Area Promotion	34,000	31,065	32,000
13210	Area Promotion	8,000	4,837	8,000
13211	SUBS- CW Visitor Centre	4,500	2,272	4,500
13212	SUBS- Newtravel	5,000	5,000	3,000
13213	Maintenance Caravan Park			
13213	<i>MCVAN</i> Maintenance Caravan Park	21,000	16,641	21,000
13213	<i>MCVAN</i> Maintenance Caravan Park	12,000	14,130	10,000
13213	<i>MCVAN</i> Maintenance Caravan Park	500	0	1,000
13213	<i>MCVAN</i> Maintenance Caravan Park	1,000	1,014	1,000
13213	<i>MCVAN</i> Maintenance Caravan Park	1,500	1,762	1,500
13213	<i>MCVAN</i> Maintenance Caravan Park	1,000	225	2,500
13214	Information Bay- Carrabin			
13214	<i>MIBC</i> Information Bay- Carrabin	2,000	2,290	6,000
13214	<i>MIBC</i> Information Bay- Carrabin	250	243	250
13214	<i>MIBC</i> Information Bay- Carrabin	800	850	200
13214	<i>MIBC</i> Information Bay- Carrabin	0	0	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 12,000.00 ➤ 13125 Noxious Weed Expenses 2,000.00 ➤ 13119 Project Allocations 20,000.00 ➤ 13502 Nursery Operating Costs 1,800.00 <li style="border-top: 1px solid black;">➤ 35,800.00 ➤ 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 <li style="border-top: 1px solid black;">➤ 3,000.00 ➤ 13213 Caravan Park Operation Costs 7,000.00 <li style="padding-left: 20px;">Caravan Park Mtce

SHIRE OF WESTONIA				
Schedule 13 - ECONOMIC SERVICES				
ANNUAL BUDGET 2020/2021				
GL #	DESCRIPTION	ANNUAL BUDGET 2020/2021	ESTIMATED ACTUAL 2019/2020	ADOPTED BUDGET 2019/2020
13215	Old Club Hotel Museum -Maintenance			
13215	<i>MOCHM</i> Old Club Hotel Museum -Maintenance	2,000	2,085	2,000
13215	<i>MOCHM</i> Old Club Hotel Museum -Maintenance	4,000	6,059	4,000
13215	<i>MOCHM</i> Old Club Hotel Museum -Maintenance	1,500	1,623	1,500
13215	<i>MOCHM</i> Old Club Hotel Museum -Maintenance	2,600	2,753	2,600
13299	Depreciation - Tourism & Area Promotion	2,000	1,834	2,000
13299	Depreciation - Tourism & Area Promotion	14,000	15,449	12,000
	Sub Total	117,650	110,131	115,050
	OPERATING REVENUE			
	Tourism & Area Promotion			
13201	Income Relating to Tourism & Area Promotion		0	0
13202	Caravan Site Charges	(22,000)	(25,790)	(22,000)
13203	Tent Site Charges	(300)	(714)	(300)
13204	Souvenir Sales	(200)	(436)	(200)
13221	Income - Old Club Hotel Museum Entry	0	0	0
13226	Income - Museum Watch			
	Sub Total	(22,500)	(26,940)	(22,500)
	OPERATING EXPENDITURE			
	Building Control			
13300	Expenses Relating to Building Control	0	0	0
13301	Contract EH Services	6,400	5,760	6,400
	Sub Total	6,400	5,760	6,400
	OPERATING REVENUE			
	Building Control			
13302	Income Relating to Building Control	0	(56)	0
13303	Building Permit Charges	(500)	(2,545)	(500)
13304	Demolition Charges	(100)	0	(100)
13305	Commission BRB	(200)	0	(200)
	Sub Total	(800)	(2,601)	(800)
	OPERATING EXPENDITURE			
	Plant Nursery			
13500	Expenses Relating to Plant Nursery	0	0	0
13502	Nursery Operating Costs	300	406	300
13502	Nursery Operating Costs	1,500	0	1,500
	Sub Total	1,800	406	1,800

IE CODE	DESCRIPTION	AMOUNT
	Dryer	2,500.00
	Landgate lease	6,200.00
	Caravan Park Utilities	630.00
	Cleaning & Gardening	21,170.00
		37,500.00
	➤ 13214 Carrabin Information Bay (Paint) Utilities	6,000.00 450.00
		6,450.00
	➤ 13215 Old Club Hotel Museum Cleaning Mtce	4,600.00 5,500.00
		10,100.00
	➤ 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 2020/2021				
GL #	DESCRIPTION	ANNUAL BUDGET 2020/2021	ESTIMATED ACTUAL 2019/2020	ADOPTED BUDGET 2019/2020
	OPERATING REVENUE			
	Plant Nursery			
13503	Income Relating to Plant Nursery	0	0	0
13504	Community Nursery Charges	0	0	0
13505	Tree Planter Hire	(500)	0	(500)
	Sub Total	(500)	0	(500)
	OPERATING EXPENDITURE			
	Other Economic Services			
13600	Expenses Relating to Other Economic Services	7,000	7,298	3,000
13610	Maintenance - Westonia CRC			
13610 <i>BWCRC</i>	Maintenance - Westonia CRC	3,500	3,082	3,500
13610 <i>BWCRC</i>	Maintenance - Westonia CRC	4,000	741	2,000
13610 <i>BWCRC</i>	Maintenance - Westonia CRC	4,000	4,713	3,000
13610 <i>BWCRC</i>	Maintenance - Westonia CRC	2,500	3,177	2,500
13610 <i>BWCRC</i>	Maintenance - Westonia CRC	1,500	1,753	1,500
13610 <i>BWCRC</i>	Maintenance - Westonia CRC	500	211	500
13610 <i>BWCRC</i>	Maintenance - Westonia CRC	2,000	935	2,000
13610 <i>BWCRC</i>	Maintenance - Westonia CRC	4,000	4,069	4,000
13610 <i>BWCRC</i>	Maintenance - Westonia CRC	200	0	200
13616	Westonia CRC Contributions	5,000	0	2,500
13611	Water Supply Standpipes	3,000	12,396	3,000
13611	Water Supply Standpipes	20,000	79,454	20,000
13612	Drought Relief - Water Tanks	0	13,040	12,000
13613	Evolution Lease - Industrial Shed			
13613 <i>BIDS</i>	Evolution Lease - Industrial Shed	0	138	0
13614	St Lukes Church	1,000	103	1,000
16107	Loan Interest Loan # 6	482	472	1,092
13699	Deprciation - Other Economic Services	45,000	41,800	45,000
13699	Deprciation - Other Economic Services	3,000	3,242	3,000
13699	Deprciation - Other Economic Services	20,000	21,445	20,000
	Sub Total	126,682	198,070	129,792
	OPERATING REVENUE			
	Other Economic Services			
13601	Income Relating to Other Economic Services	0	0	0
13602	Community Bus Hire Charges	(1,000)	(1,136)	(1,000)
13603	Evolution Lease - Industrial Shed	(19,500)	(19,502)	(19,500)
13604	Police Licensing Commissions	(4,000)	(6,338)	(3,000)

Service Levels
Fees & Charges

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

IE
CODE

113
156
156

Capital Investment

Financing

None.

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

Backflow testing

Charges 20,000.00

Drought Relief - Water Tanks 0.00

20,000.00

520

520

➤ 16107 Loan 6 Interest Community Bus 1,092.00

520

➤ 13614 Church & RV Site Mtce 1,000.00

560

Westonia CRC Operations

➤ 13616 CRC Contributions 5,000.00

➤ 13610 CRC Building Mtce 4,500.00

CRC Fence 2,500.00

CRC Utilities 4,500.00

CRC 10,200.00

26,700.00

➤ 13699 Depreciation' 68,000.00

156

➤ 13604 DPI Commissions 4,000.00

156

➤ 13603 Industrial Shed Lease 19,500.00

156

SHIRE OF WESTONIA				
Schedule 13 - ECONOMIC SERVICES				
ANNUAL BUDGET 2020/2021				
GL #	DESCRIPTION	ANNUAL BUDGET 2020/2021	ESTIMATED ACTUAL 2019/2020	ADOPTED BUDGET 2019/2020
13607	SSL Interest Reimbursement	(482)	(1,092)	(1,092)
13618	Reimbursements General	(200)	(4,904)	(200)
13605	Federal Education Grant		0	0
	Sub Total	(25,182)	(32,972)	(24,792)
	TOTAL EXPENDITURE TO OPERATING STATEMENT	354,532	410,687	361,042
	TOTAL INCOME TO OPERATING STATEMENT	(68,982)	(62,513)	(68,592)
	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	22,500	14,500	37,000
13224	Campers Kitchen - CAPITAL	0	0	0
13217	Caravan Park - CAPITAL	241,232	0	0
16115	Loan Principal Loan # 6	10,358	4,947	9,747
	Sub Total	274,090	19,447	46,747
	Other Economic Services			
	Furniture & Equipment - Solar Panels			
13606	Furniture & Equipment - Standpipes	15,000		
13606	Furniture & Equipment - Standpipes	112,000	37,289	32,000
	Sub Total	127,000	37,289	32,000
	Plant Nursery			
13506	Purchase Furniture & Equipment - Plant Nursery	0	0	0
	Sub Total	0	0	0
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	401,090	56,736	78,747
	CAPITAL REVENUE			
	Rural Services			
	Tourism & Area Promotion			
13198	Profit on Sale of Asset	0	0	0
13608	SSL Principal Reimbursement	(10,358)	(9,747)	(9,747)
13222	Museum - CAPITAL	(27,000)	(6,000)	(33,000)
13225	Caravan Park - Capital Income	(241,232)		0
13622	Furniture & Equipment - Standpipes	0	(20,555)	(20,500)
	Sub Total	(278,590)	(36,302)	(63,247)
	TOTAL CAPITAL INCOME TO STATEMENT	(278,590)	(36,302)	(63,247)

IE
CODE
114
156

Local Laws
Statutory Requirements
Service Levels
Fees & Charges

Capital Investment
Financing

➤ 13602 Community Bus Hire Charges 1,000.00
➤ 16115 Loan 6 Co-op Bus Principal 9,747.00
CAPITAL
13216 New Museum Displays 22,500.00
13606 Standpipes x 7 Controllers 112,000.00
13222 Museum Capital WPA 27,000.00
13622 Reserve Income - Standpipes 112,000.00
13606 Solar Panels - CRC 15,000.00

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

None.
None.

SHIRE OF WESTONIA
Schedule 14 - OTHER PROPERTY & SERVICES
ANNUAL BUDGET 2020/2021

GL #	DESCRIPTION	ANNUAL BUDGET 2020/2021	ESTIMATED ACTUAL 2019/2020	ADOPTED BUDGET 2019/2020
	OPERATING EXPENDITURE			
	Private Works			
14101	Curtin Uni House - Maintenance			
14101	MCUH Curtin Uni House - Maintenance	0	0	500
14101	MCUH Curtin Uni House - Maintenance	0	0	500
14101	MCUH Curtin Uni House - Maintenance	0	0	1,000
14101	MCUH Curtin Uni House - Maintenance	0	0	100
14102	Private Works			
14102	PW Private Works	5,000	7,410	5,000
14102	PW Private Works	0	51,605	0
14102	PW Private Works	0	6,365	0
14102	PW Private Works	5,000	9,781	5,000
14102	PW Private Works	5,000	8,413	5,000
	Sub Total	15,000	83,575	17,100
	OPERATING REVENUE			
	Private Works			
14100	Private Works Income	(25,000)	(115,277)	(25,000)
	Sub Total	(25,000)	(115,277)	(25,000)
	OPERATING EXPENDITURE			
	Public Works Overheads			
14200	Administration Allocations to PWOH	0	0	0
14200	Administration Allocations to PWOH	13,000	13,229	13,000
14200	Administration Allocations to PWOH	220,000	217,452	220,000
14200	Administration Allocations to PWOH	22,000	23,679	22,000
14202	Sick Leave Expense	13,000	21,675	13,000
14203	Annual & Long Service Leave Expense	80,000	109,837	80,000
14204	Protective Clothing - Outside Staff	3,500	3,408	3,500
14205	Conference Expenses- Engineering	2,000	0	2,000
14206	Medical Examination Costs	1,000	830	1,000
14208	OSH Expenses	3,500	0	0
14209	Workers Compensation Payments	0	0	0
14211	Unallocated Wages	0	0	0
14214	Eng. & Technical Support	10,000	0	10,000
14215	Staff Training	1,000	2,000	1,000
14215	Staff Training	1,500	1,424	1,500
14215	Staff Training	4,000	4,214	4,000
14215	Staff Training	1,500	2,639	1,500
14216	Insurance on Works	14,500	13,093	12,260
14217	Supervision Costs	15,000	15,004	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.
	Management	CEO/Works Supervisor
	New Budget Initiatives and Highlights	
		➤ 14102 Private Works Expense 15,000.00
		➤ 14100 Private Works Income Charges 25,000.00
	Local Laws	None.
	Statutory Requirements	None.
	Service Levels	N/A
	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
		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
	Capital Investment	None.
	Financing	None.

SHIRE OF WESTONIA
Schedule 14 - OTHER PROPERTY & SERVICES
ANNUAL BUDGET 2020/2021

GL #	DESCRIPTION	ANNUAL BUDGET 2020/2021	ESTIMATED ACTUAL 2019/2020	ADOPTED BUDGET 2019/2020	IE CODE
	OPERATING REVENUE				
	Stock on Hand				
14404	Diesel Fuel Rebate	(25,000)	(62,873)	(25,000)	114
14406	Sale of Fuel and Scrap	(500)	(38,884)	(500)	156
14405	Sale of Stock	(500)	(125)	(500)	156
	Sub Total	(26,000)	(101,882)	(26,000)	
	OPERATING EXPENDITURE				
	Administration				
14500	Expenses relating to Administration	400,000	389,764	430,000	500
14500	Expenses relating to Administration	50,000	48,079	60,000	501
14500	Expenses relating to Administration	0	0	0	520
14500	Expenses relating to Administration	12,000	17,086	12,000	901
14500	Expenses relating to Administration	15,000	15,213	15,000	904
14501	Administration Office Maintenance				
14501	BADO Administration Office Maintenance	4,500	4,234	4,500	500
14501	BADO Administration Office Maintenance	5,000	16,506	3,000	520
14501	BADO Administration Office Maintenance	6,000	5,023	6,000	521
14501	BADO Administration Office Maintenance	6,000	6,455	13,000	540
14501	BADO Administration Office Maintenance	18,000	20,272	15,000	541
14501	BADO Administration Office Maintenance	1,200	179	1,200	542
14501	BADO Administration Office Maintenance	2,500	2,637	2,500	570
14501	BADO Administration Office Maintenance	6,000	5,589	6,000	900
14502	Workers Compensation Premiums- Administration	19,000	19,714	21,250	570
14503	Office Equipment Maintenance - Admin	8,500	3,685	4,000	520
14504	Telecommunications - Admin	0	1,296	0	
14505	Travel & Accommodation - Admin	2,000	2,018	2,000	520
14506	Legal Expenses Administration	2,000	1,115	2,000	520
14507	Training Expenses - Admin	5,000	227	5,000	520
14508	Printing & Stationery - Admin	10,000	6,880	10,000	520
14509	Fringe Benefits Tax - Admin	12,000	15,316	12,000	580
14510	Conference Expenses - Admin	2,500	233	4,000	520
14511	Staff Uniform - Admin	3,000	3,893	3,000	520
14517	Postage & Freight	1,500	1,480	1,500	520
14521	Accounting Assistance	41,500	32,265	29,000	520
14522	Advertising	2,000	2,676	2,000	520
14599	Depreciation - Admin	34,000	31,972	34,000	550
14599	Depreciation - Admin	3,000	4,470	1,500	551
	Sub Total	672,200	658,278	699,450	
14515	Administration Costs Allocated to Programs	(672,200)	(621,292)	(699,450)	903
14515	Administration Costs Allocated to Programs	0	0	0	910
	Sub Total	0	36,986	0	

➤	14305	Parts & Repairs	85,000.00
➤	14304	Tyres & Batteries	20,000.00
➤	14302	Insurance of Plant	11,000.00
➤	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	
		Statutory Requirements	
		Service Levels	None.
		Fees & Charges	None.
		Capital Investment	None.
		Financing	None.
			None.
		Account Detail (by Reporting Program)	
		Operating Program	
		Operating Sub-Program	
		Description/Objectives	
		Management	
		OTHER PROPERTY & SERVICES	
		Administration Overheads	
		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.	
➤	14505	Travel & Accommodation	2,000.00
➤	14500	2020/21 Salaries	400,000.00
		Superannuation	50,000.00
		Other	27,000.00
			<u>477,000.00</u>
➤	14511	Staff Uniforms	3,000.00
➤	14521	IT & Accounting Assistance	
		IT Vision	18,000.00
		Purchase order module	10,000.00

SHIRE OF WESTONIA				
Schedule 14 - OTHER PROPERTY & SERVICES				
ANNUAL BUDGET 2020/2021				
GL #	DESCRIPTION	ANNUAL BUDGET 2020/2021	ESTIMATED ACTUAL 2019/2020	ADOPTED BUDGET 2019/2020
	OPERATING REVENUE			
	Administration			
14512	Admin Re-Allocations	0	0	0
14525	Admin - Reimbursement	0	(377)	0
14525	Admin - Reimbursement	(1,000)	(23,227)	(1,000)
	Sub Total	(1,000)	(23,604)	(1,000)
	OPERATING EXPENDITURE			
	Salaries & Wages			
14602	Gross Salaries & Wages	1,075,000	1,164,403	1,055,000
14603	Less Sal & Wages Alloc to Works	(1,075,000)	(1,164,403)	(1,055,000)
	Sub Total	0	0	0
	OPERATING EXPENDITURE			
	Unclassified			
14704	Land Development	30,000	0	50,000
	Sub Total	30,000	0	50,000
	OPERATING REVENUE			
	Unclassified			
14701	Transfer from Reserve	0		0
14701	Proceeds from Sale of Blocks	(10,000)	(20,000)	(30,000)
	Sub Total	(10,000)	(20,000)	(30,000)
	TOTAL EXPENDITURE TO OPERATING STATEMENT	15,000	103,306	17,100
	TOTAL INCOME TO OPERATING STATEMENT	(69,000)	(268,476)	(89,000)
	CAPITAL EXPENDITURE			
	Administration			
14559	Admin Loss on Sale	0	11,187	0
14514	Purchase Furniture & Equipment Administration		25,408	10,000
14523	Administration Vehicle - CAPITAL	0	34,623	31,000
14520	CEO Vehicle - CAPITAL	138,000	153,727	137,840
	TOTAL TO CAPITAL STATEMENT	138,000	224,945	178,840
	CAPITAL REVENUE			
	Administration			
14799	Proceeds on Sale of Assets	0	0	(14,500)
14598	Profit on Sale of Asset - Admin	(136,000)	(7,623)	(142,600)
	TOTAL TO CAPITAL STATEMENT	(136,000)	(7,623)	(157,100)

IE
CODE

	IT Assistance 2v.NET	6,700.00
	Accounting Assistance	6,800.00
		<u>41,500.00</u>
14510	Conference & Training	
	WALGA Local Gov. Week	500.00
	WALGA Local Gov. Week Accom	500.00
	Other Shire related Trips	1,000.00
	Expenses	500.00
		<u>2,500.00</u>
14508	Printing and Stationary	10,000.00
	14503 3 x Computers & Software	4,500.00
	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	1,745.00
	Works Comp Admin	6,103.00
	LGIS Liability	10,785.00
		<u>18,633.00</u>
14599	Depreciation	35,500.00
	14602 Gross Salaries & Wages	1,075,000.00
	14603 Less Wages Alloc to Works	<u>-1,075,000.00</u>
		0.00
	14523 Admin Vehicle	
	14520 CEO Vehicle x 2	150,000.00
	14704 Land Development Scheelite Subdivis	30,000.00
	Transfer from Reserve	20,000.00
	Proceeds from Sale of Blocks	10,000.00
	None.	
	Local Laws	
	Statutory Requirements	
	Service Levels	
	Fees & Charges	
	Capital Investment	
	Financing	

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.

Plant & Equipment Report Budgeted 20/21

BUDGET 19/20

Description	Sch No	Purchase Actual	Trade Value	Budget Net Total	Purchase Budget	Trade Value	Budget Net Total
Plant and Equipment							
Chief Executive Officer							
Toyota LandCruiser - 0WT	4	69,000	68,000	1,000	68,920	71,600	(2,680)
Toyota LandCruiser - 0WT	4	69,000	68,000	1,000	68,920	71,000	(2,080)
		138,000	136,000	2,000	137,840	142,600	(4,760)
Toyota Rav 4 - 02WT	4				31,000	14,500	16,500
		-	-	-	31,000	14,500	16,500
Plant & Equipment Total - Sch 4							
		138,000	136,000	2,000	168,840	157,100	11,740
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
Semi Trailer/Dolley	12	260,000	28,000	232,000			-
		260,000	28,000	232,000	255,000	2,000	253,000
Plant & Equipment Total - Sch 12							
		368,000	132,000	236,000	363,000	106,000	257,000
Total - Plant and Equipment							
		506,000	268,000	238,000	531,840	263,100	268,740

Budget Information Note 3
Acquisition/Construction of Assets

Program/Sub-program	Non-Infrastructure						Infrastructure				TOTAL	
	Land & Buildings		Plant & Equipment		Furniture & Equipment		Roads		Other		Budget (19/20)	Budget (20/21)
	Budget (19/20)	Budget (20/21)	Budget (19/20)	Budget (20/21)	Budget (19/20)	Budget (20/21)	Budget (19/20)	Budget (20/21)	Budget (19/20)	Budget (20/21)		
Governance											-	-
Education											-	-
Enclose Verandah, Kitchen Upgrade						10,000					-	10,000
Housing											-	-
Solar						12,000					-	12,000
4 Quartz Pergola						9,000					-	9,000
Community Amenities											-	-
Recreation and Culture											-	-
Walgoolan Wagon						12,000					-	12,000
B/Ball Court - Swimming Pool						5,000					-	5,000
Reserves Infrastructure						80,000					-	80,000
Transport											-	-
Road Construction							1,520,000				-	1,520,000
Footpaths									40,000		-	40,000
Toyota Prado - WT111				108,000							-	108,000
Semi Trailer				260,000							-	260,000
Economic Services											-	-
Museum						22,500					-	22,500
Solar - CRC						15,000					-	15,000
Standpipes						112,000					-	112,000
Caravan Park						241,232					-	241,232
Principal Loan #6		10,358									-	10,358
Other Property & Services											-	-
CEO Vehicle				138,000							-	138,000
Land Development		30,000									-	30,000
Totals	-	40,358	-	506,000	-	518,732	-	1,520,000	-	40,000	-	2,625,090
		TOTAL NON-INFRASTRUCTURE \$				TOTAL INFRASTRUCTURE \$						
		-				-						
		\$ 1,065,090				\$ 1,560,000				\$ 2,625,090		

**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2021**

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	
							2020/21 Budget \$	2019/20 Actual \$	2020/21 Budget \$	2019/20 Actual \$	2020/21 Budget \$	2019/20 Actual \$
5	Housing Lifestyle Village	0		10-May-20	500,000	6.33%	0	-	0	0	0	0
6	Other Property and Services School Bus*	10,358		10-Jan-21	80,000	6.17%	10,358	-	-	482		
		10,358	0		580,000		10,358	0	0	482		0

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

INTEREST PER PROGRAM	Amount	Loan No
Housing	042081	0
Other Property & Services	148081	482
		<u>482</u>

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 2021

RESERVES & OTHER RESTRICTED ASSETS

	2019/20 Actual \$	ANNUAL 2020/21 Budget \$
Cash Backed Reserves & Other Restricted Assets		
(a) Leave Reserve		
Opening Balance	104,901	108,018
Amount Set Aside / Transfer to Reserve	3,117	2,000
Amount Used / Transfer from Reserve	-	-
	<u>108,018</u>	<u>110,018</u>
(b) Plant Reserve		
Opening Balance	331,893	985,732
Amount Set Aside / Transfer to Reserve	653,839	257,500
Amount Used / Transfer from Reserve	-	(232,000)
	<u>985,732</u>	<u>1,011,232</u>
(c) Building Reserve		
Opening Balance	281,522	736,006
Amount Set Aside / Transfer to Reserve	454,484	55,500
Amount Used / Transfer from Reserve	-	-
	<u>736,006</u>	<u>791,506</u>
(d) Communication & IT Reserve		
Opening Balance	27,705	68,146
Amount Set Aside / Transfer to Reserve	40,441	1,000
Amount Used / Transfer from Reserve	-	-
	<u>68,146</u>	<u>69,146</u>
(e) Community Development Reserve		
Opening Balance	88,883	470,299
Amount Set Aside / Transfer to Reserve	381,416	52,000
Amount Used / Transfer from Reserve	-	(142,000)
	<u>470,299</u>	<u>380,299</u>
(f) Waste Management Reserve		
Opening Balance	46,234	90,970
Amount Set Aside / Transfer to Reserve	44,736	1,000
Amount Used / Transfer from Reserve	-	-
	<u>90,970</u>	<u>91,970</u>
(g) Swimming Pool Redevelopment Reserve		
Opening Balance	-	300,000
Amount Set Aside / Transfer to Reserve	300,000	1,500
Amount Used / Transfer from Reserve	-	-
	<u>300,000</u>	<u>301,500</u>
(h) Roadworks Reserve		
Opening Balance	-	36,000
Amount Set Aside / Transfer to Reserve	36,000	151,000
Amount Used / Transfer from Reserve	-	-
	<u>36,000</u>	<u>187,000</u>
TOTAL CASH BACKED RESERVES	<u>2,795,171</u>	<u>2,942,671</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-20	Amount Received	Amount Paid	Closing Balance 30-Jun-21
	\$	\$	\$	\$
Police Licensing	(4,877)	148,902	-146,769	(2,743)
BCITF Training Levy - Now CTF Levy	381	381	0	762
BRB Building Levy - Now BSL Levy	5	267	-262	10
Nomination Deposits	0	240	-240	0
Bonds	2,141	160	0	2,301
George Rd Water Extensions	0	0	0	0
St John's Westonia	2,048	0	0	2,048
Westonia Sports Council	123	0	0	123
Westonia Progress Association	3,137	0	0	3,137
Accommodation Units	2,901	0	0	2,902
WEIRA - Booderockin Water Scheme	647	0	0	647
Warralakin Hall	1,700	0	0	1,701
Social Club	6,565	2,200	0	8,765
Walgoolan History Group	12,071	1	-12,071	1
Community Project	1,001	0	0	1,001
Rural Youth	4,639	0	0	4,639
Westonia P & C	910	0	0	910
LGMA - Receipts	2,749	804	-2,704	848
Donations J Townrow	73	0	0	73
Rates Incentive Prize	3,654	2,053	-150	5,556
Rent Pre Payment	835	0	0	835
Westonia Historical Society	14,803	5,007	0	19,810
Cemetery Committee	6,405	1	-2,991	3,414
	61,910	160,016	(165,187)	56,739