



# **Shire of Westonia**

## **ANNUAL BUDGET**

for the year ending 30 June 2012

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**SHIRE OF WESTONIA**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**for the year ending 30 June 2012**

	Note	2010/11		2011/12
		Budget	Forecast	Budget
<b>Operating Revenue</b>				
Rates	4	505,484	605,453	688,984
Operating grants, subsidies and contribution		821,700	1,117,426	848,463
Fees and charges	7	248,450	179,476	246,080
Service charges	5	7,550	5,610	7,370
Interest earnings		52,500	70,794	52,500
Other revenue		99,300	174,647	132,645
Total Revenue		1,734,984	2,153,406	1,976,042
<b>Operating Expenses</b>				
Employee costs		(636,100)	(608,238)	(711,036)
Material and contracts		(366,125)	(409,726)	(448,995)
Utility charges (electricity, gas, water etc.)		(103,500)	(113,888)	(136,159)
Depreciation on non-current assets		(1,189,550)	(1,129,860)	(1,176,800)
Interest expenses		(43,850)	(46,078)	(43,662)
Insurance expenses		(93,500)	(82,663)	(91,097)
Other expenditure		(31,000)	(21,393)	(21,493)
Total Expenditure		(2,463,625)	(2,411,846)	(2,629,242)
Non-operating grants, subsidies and contributions	6	886,945	921,200	818,795
Profit on asset disposals	8	41,500	24,890	58,588
Loss on asset disposal	8	(15,500)	(6,257)	(33,371)
Net Result		184,304	681,394	190,812
Other Comprehensive Income		0	0	0
Total Comprehensive Income		184,304	681,394	190,812

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



**SHIRE OF WESTONIA**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**for the year ending 30 June 2012**

	Note	2010/11		2011/12
		Budget	Forecast	Budget
<b>Revenue</b>		<b>\$</b>	<b>\$</b>	<b>\$</b>
General Purpose Funding		1,270,084	1,645,675	1,471,069
Governance		3,300	47,551	19,650
Law, Order & Public Safety		49,400	52,010	48,580
Health		1,600	1,950	1,500
Education & Welfare		200	20,050	50
Housing		99,550	108,880	172,820
Community Amenities		6,600	5,400	6,500
Recreation & Culture		71,950	90,670	69,970
Transport		70,500	71,091	76,258
Economic Services		78,700	38,144	45,945
Other Property & Services		83,100	71,986	63,700
Total Revenue		1,734,984	2,153,406	1,976,042
<b>Expenditure</b>				
General Purpose Funding		(34,180)	(23,804)	(33,003)
Governance		(279,050)	(269,786)	(323,974)
Law, Order & Public Safety		(58,850)	(55,696)	(46,580)
Health		(25,190)	(21,517)	(30,352)
Education & Welfare		(12,690)	(22,195)	(21,541)
Housing		(149,256)	(97,838)	(165,924)
Community Amenities		(46,085)	(28,102)	(65,612)
Recreation & Culture		(369,425)	(344,371)	(343,602)
Transport		(1,196,995)	(1,176,038)	(1,247,440)
Economic Services		(229,125)	(223,901)	(282,552)
Other Property & Services		(18,929)	(102,522)	(25,000)
Total Expenditure		(2,419,775)	(2,365,768)	(2,585,580)
<b>Finance Costs</b>				
Housing		(32,795)	(32,684)	(29,619)
Transport		(11,055)	(11,049)	(9,372)
Economic Services		0	(2,345)	(4,671)
		(43,850)	(46,078)	(43,662)
<b>Non-operating grants, subsidies and contributions</b>				
Housing		379,900	379,900	328,212
Recreation & Culture		91,745	126,000	0
Transport		415,300	415,300	490,583
		886,945	921,200	818,795
<b>Profit/(Loss) on disposal of assets</b>				
Governance		0	(6,257)	3,008
Housing		41,500	0	53,050
Transport		(15,500)	22,360	(33,371)
Other Property & Services		0	2,530	2,530
		26,000	18,633	25,217
Net Result		184,304	681,394	190,812
Other Comprehensive Income		0	0	0
Total Comprehensive Income		184,304	681,394	190,812

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

**SHIRE OF WESTONIA**  
**STATEMENT OF CASH FLOWS**  
for the year ending 30 June 2012

	Note	2010/11		2011/12
		Budget	Forecast	Budget
<b>Cash Flows From Operating Activities</b>				
<b>Receipts</b>				
Rates		505,484	605,453	688,984
Operating grants, subsidies and contributions		821,700	1,114,426	851,463
Fees and charges		269,057	264,555	207,475
Service charges		7,550	5,610	7,370
Interest earnings		52,500	70,794	52,500
Goods and Services Tax		250,000	198,482	215,000
Other		99,300	174,647	132,645
		<u>2,005,591</u>	<u>2,433,967</u>	<u>2,155,437</u>
<b>Payments</b>				
Employee costs		(640,126)	(608,238)	(711,036)
Material and contracts		(326,424)	(410,274)	(462,679)
Utility charges (electricity, gas, water etc.)		(103,500)	(113,888)	(136,159)
Interest expenses		(43,850)	(44,276)	(44,347)
Insurance expenses		(93,500)	(82,663)	(91,097)
Goods and Services Tax		(250,000)	(198,482)	(270,756)
Other		(31,000)	(21,393)	(21,493)
		<u>(1,488,400)</u>	<u>(1,479,214)</u>	<u>(1,737,566)</u>
<b>Net Cash Provided By Operating Activities</b>		517,191	954,753	417,871
<b>Cash Flows from Investing Activities</b>				
<b>Payments for Acquisition/Construction</b>				
Property, Plant & Equipment		(1,773,000)	(1,680,071)	(1,188,711)
Infrastructure		(1,170,000)	(808,772)	(1,109,225)
Non-operating grants and contributions		886,945	541,300	1,198,695
<b>Proceeds from sale of-</b>				
Property, Plant & Equipment		315,000	160,005	275,000
<b>Net Cash Used in Investing Activities</b>		<u>(1,741,055)</u>	<u>(1,787,538)</u>	<u>(824,241)</u>
<b>Cash Flows from Financing Activities</b>				
Repayment of Debentures		(63,689)	(63,694)	(67,113)
Proceeds from Self Supporting Loans		0	0	5,994
Proceeds from New Debentures		0	80,000	0
Loans to Community		0	0	(80,000)
<b>Net Cash Provided By (Used In) Financing Activities</b>		<u>(63,689)</u>	<u>16,306</u>	<u>(141,119)</u>
<b>Net Increase (Decrease) in Cash Held</b>		<u>(1,287,553)</u>	<u>(816,479)</u>	<u>(547,489)</u>
Cash at Beginning of Year		1,947,593	1,919,191	1,102,712
Cash and Cash Equivalents				
at the End of the Year		<u>660,040</u>	<u>1,102,712</u>	<u>555,223</u>

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

**SHIRE OF WESTONIA**  
**RATE SETTING STATEMENT**  
for the year ending 30 June 2012

Note	2010/11		2011/12
	Budget	Forecast	Budget
<b>Operating Revenues</b>			
General Purpose Funding	764,600	1,040,222	782,085
Governance(Excl Rates)	3,300	47,551	19,650
Law, Order & Public Safety	49,400	52,010	48,580
Health	1,600	1,950	1,500
Education & Welfare	200	20,050	50
Housing	99,550	108,880	172,820
Community Amenities	6,600	5,400	6,500
Recreation & Culture	71,950	90,670	69,970
Transport	70,500	71,091	76,258
Economic Services	78,700	38,144	45,945
Other Property & Services	83,100	71,986	63,700
Operating Revenues	1,229,500	1,547,953	1,287,058
<b>Operating Expenses(Incl finance costs)</b>			
General Purpose Funding	(34,180)	(23,804)	(33,003)
Governance	(279,050)	(269,786)	(323,974)
Law, Order & Public Safety	(58,850)	(55,696)	(46,580)
Health	(25,190)	(21,517)	(30,352)
Education & Welfare	(12,690)	(22,195)	(21,541)
Housing	(182,051)	(130,522)	(195,543)
Community Amenities	(46,085)	(28,102)	(65,612)
Recreation & Culture	(369,425)	(344,371)	(343,602)
Transport	(1,208,050)	(1,187,087)	(1,256,812)
Economic Services	(229,125)	(226,246)	(287,223)
Other Property & Services	(18,929)	(102,522)	(25,000)
Write back Depreciation	1,189,550	1,129,860	1,176,800
Operating Expenses(Incl finance costs)	(1,274,075)	(1,281,986)	(1,452,442)
Operating funding	(44,575)	265,967	(165,384)
<b>Write back non cash items</b>			
Other Non current assets/liabilities		(10,656)	
	0	(10,656)	0
<b>Capital Expenditure and Revenue</b>			
Proceeds from Sale of Non-Current Assets	315,000	160,005	275,000
Grants/Contributions	886,945	921,200	818,795
Land for resale	(65,000)	0	(30,000)
Land & Buildings	(1,330,000)	(1,381,000)	(645,211)
Plant & Equipment	(378,000)	(298,243)	(513,500)
Infrastructure - Roads	(1,150,000)	(808,772)	(1,079,225)
Infrastructure - Other	(20,000)	0	(30,000)
Net capital	(1,741,055)	(1,406,810)	(1,204,141)
<b>Reserve Transactions</b>			
Transfers (to) Reserves	(52,501)	(65,325)	(190,565)
Transfers from Reserves	520,000	519,877	230,000
Net Transfers (to)/From Reserves	467,499	454,552	39,435
<b>Debt Funding</b>			
Borrowings	0	80,000	0
Loans to Community		0	(80,000)
Principal Repayments	(63,689)	(63,694)	(67,113)
Repayment of Loans by Community Groups	0	0	5,994
Net Debt	(63,689)	16,306	(141,119)
<b>Net current assets</b>			
1 July Surplus/(Deficit)	876,336	857,412	782,224
LESS 30 June Surplus/(Deficit)	0	782,224	0
	876,336	75,188	782,224
<b>Amount Required to be Raised from Rates</b>	505,484	605,453	688,984
<b>Budget (Deficit)/Surplus</b>			

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

**SHIRE OF WESTONIA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**for the year ending 30 June 2012**

**1. SIGNIFICANT ACCOUNTING POLICIES**

The significant accounting policies which have been adopted in the preparation of this financial report are:

**(a) Basis of Preparation**

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), other mandatory professional reporting requirements, the Local Government Act 1995 (as amended) and accompanying regulations (as amended).

The report has also been prepared on the accrual basis under the convention of historical cost accounting as modified by the accounting treatment relating to the revaluation of financial assets and liabilities at fair value through profit and loss and certain classes of non-current assets.

**Critical Accounting Estimates**

The preparation of a financial report 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 this experience and other factors combine to form the basis of making judgements about carrying values of assets and liabilities not readily apparent from other sources. Actual results may differ from these estimates.

**(b) The Local Government Reporting Entity**

All Funds through which the Council controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

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.

**(c) 2010/11 Actual Balances**

Balances shown in this budget as 2010/11 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

**(d) Rounding Off Figures**

All figures shown in this budget, other than a rate in the dollar, are rounded to the nearest dollar.

**(e) Rates, Grants, Donations and Other Contributions**

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

**(f) Goods and Services Tax**

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables are stated inclusive of applicable GST.

**(g) Cash and Cash Equivalents**

Cash and cash equivalents comprise cash at bank and in hand and short-term deposits that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the statement of cash flows, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts are included as short-term borrowings in current liabilities.

**SHIRE OF WESTONIA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**for the year ending 30 June 2012**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(h) Trade and Other Receivables**

Trade receivables, which generally have 30 - 90 day terms, are recognised initially at fair value and subsequently measured at amortised cost using the effective interest rate method, less any allowance for uncollectible amounts.

Collectibility of trade receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

**(i) Inventories**

***General***

Inventories are valued 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.

Inventories held from trading are classified as current even if not expected to be realised in the next 12 months.

***Land Held for Resale***

Land purchased for development and/or resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

Revenue arising from the sale of property is recognised in the statement of comprehensive income as at the time of signing a binding contract of sale.

Land held for resale is classified as current except where it is held as non-current based on Council's

**(j) Fixed Assets**

***Initial Recognition***

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed includes the cost of all materials, direct labour and variable and fixed overheads.

***Revaluation***

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on a basis to reflect the already consumed or expired future economic benefits.

Those assets carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and accumulated impairment losses, are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.



**SHIRE OF WESTONIA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**for the year ending 30 June 2012**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(j) Fixed Assets (Continued)**

***Land Under Roads***

In Western Australia, all land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst this treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Council.

**(k) Depreciation of Non-Current Assets**

All non-current assets having a limited useful life are separately and systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets. Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time the asset is completed and held ready for use.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation periods are:

Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
clearing and earthworks	not depreciated
construction/road base	50 years
original surfacing and	
major re-surfacing	
- bituminous seals	20 years
- asphalt surfaces	25 years
Gravel roads	
clearing and earthworks	not depreciated
construction/road base	50 years
gravel sheet	12 years
Formed roads (unsealed)	
clearing and earthworks	not depreciated
construction/road base	50 years
Footpaths - slab	40 years
Sewerage piping	100 years
Water supply piping & drainage systems	75 years

**SHIRE OF WESTONIA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**for the year ending 30 June 2012**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(l) Investments and Other Financial Assets**

***Classification***

Council classifies its investments in the following categories: financial assets at fair value through profit or loss, loans and receivables, held-to-maturity investments and available-for-sale financial assets. The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition and, in the case of assets classified as held-to-maturity, re-evaluates this designation at each balance date.

**(i) Financial assets at fair value through profit and loss**

Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term. Derivatives are classified as held for trading unless they are designated as hedges. Assets in this category are classified as current assets.

**(ii) Loans and receivables**

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for those with maturities greater than 12 months after the balance sheet date which are classified as non-current assets. Loans and receivables are included in trade and other receivables in the statement of financial position.

***(iii) Held-to-maturity investments***

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Council's management has the positive intention and ability to hold to maturity. If Council were to sell other than an insignificant amount of held-to-maturity financial assets, the whole category would be tainted and reclassified as available-for-sale. Held-to-maturity financial assets are included in non-current assets, except for those with maturities less than 12 months from the reporting date, which are classified as current assets.

***(iv) Available-for-sale financial assets***

Available-for-sale financial assets, comprising principally marketable equity securities, are non-derivatives that are either designated in this category or not classified in any of the other categories. They are included in non-current assets unless management intends to dispose of the investment within 12 months of the balance sheet date. Investments are designated as available-for-sale if they do not have fixed maturities and fixed or determinable payments and management intends to hold them for the medium to long term.

***Recognition and derecognition***

Regular purchases and sales of financial assets are recognised on trade-date – the date on which Council commits to purchase or sell the asset. Investments are initially recognised at fair value plus transaction costs for all financial assets not carried at fair value through profit or loss. Financial assets carried at fair value through profit or loss are initially recognised at fair value and transaction costs are expensed in the statement of comprehensive income. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and Council has transferred substantially all the risks and rewards of ownership.

When securities classified as available-for-sale are sold, the accumulated fair value adjustments recognised in equity are included in the statement of comprehensive income as gains and losses from investment securities.

**SHIRE OF WESTONIA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**for the year ending 30 June 2012**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(l) Investments and Other Financial Assets (Continued)**

***Subsequent measurement***

Loans and receivables and held-to-maturity investments are carried at amortised cost using the effective interest method.

Available-for-sale financial assets and financial assets at fair value through profit and loss are subsequently carried at fair value. Gains and losses arising from changes in the fair value of the financial assets at fair value category are presented in the statement of comprehensive income within other income or other expenses in the period in which they arise. Dividend income from financial assets at fair value through profit and loss is recognised in the statement of comprehensive income as part of revenue from continuing operations when the Council's right to receive payments is established. Changes in the fair value of other monetary and non-monetary securities classified as available-for-sale are recognised in equity.

***Impairment***

Council assesses at each balance date whether there is objective evidence that a financial asset or group of assets is impaired. In the case of equity securities classified as available-for-sale, a significant or prolonged decline in the fair value of a security below its cost is considered as an indicator that the securities are impaired. If any such evidence exists for available-for-sale financial assets, the cumulative loss - measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised in profit or loss - is removed from equity and recognised in the statement of comprehensive income. Impairment losses recognised in the statement of comprehensive income on equity instruments classified as available-for-sale are not reversed through the statement of comprehensive income.

**(m) Estimation of Fair Value**

The fair value of financial assets and financial liabilities must be estimated for recognition and measurement or for disclosure purposes.

The fair value of financial instruments traded in active markets is based on quoted market prices at the balance date.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. Council uses a variety of methods and makes assumptions that are based on market conditions existing at each balance date. These include the use of recent arm's length transactions, reference to other instruments that are substantially the same, discounted cash flow analysis, and option pricing models making maximum use of market inputs and relying as little as possible on entity-specific inputs.

Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments held. Other techniques, such as estimated discounted cash flows, are used to determine fair value for the remaining financial instruments.

The nominal value less estimated credit adjustments of trade receivables and payables are assumed to approximate their fair values. The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the Council for similar financial instruments.

**SHIRE OF WESTONIA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**for the year ending 30 June 2012**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(n) Impairment**

In accordance with Australian Accounting Standards the Council's assets, other than inventories, are assessed at each balance date to determine whether there is any indication they may be impaired.

Where such an indication exists, an estimate of the recoverable amount of the asset is made in accordance with AASB 136 "Impairment of Assets" and appropriate adjustments made.

An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. Impairment losses are recognised in the statement of comprehensive income.

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of adopting the budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2011.

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

**(o) Trade and Other Payables**

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the Municipality prior to the end of the financial year that are unpaid and arise when the Municipality becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

**(p) Employee Benefits**

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

**(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)**

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the municipality has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Council expects to pay and includes related on-costs.

**(ii) Annual Leave and Long Service Leave (Long-term Benefits)**

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where Council does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

**SHIRE OF WESTONIA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**for the year ending 30 June 2012**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(q) Interest-bearing Loans and Borrowings**

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance date.

***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.

**(r) Provisions**

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

**(s) Superannuation**

The Council contributes to the Local Government Superannuation Scheme and the Occupational Superannuation Fund. Both Funds are defined contribution schemes.

Contributions to defined contribution plans are recognised as an expense as they become payable.

Prepaid contributions are recognised as an asset to the extent a cash refund or a reduction in the future payments is available.

**(t) Current and Non-Current Classification**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council 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 resale 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 ending 30 June 2012**

**2 REVENUES AND EXPENSES (Continued)**

**(b) Statement of Objective**

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

Council operations as disclosed in this budget encompass the following service orientated activities/programs:

**GOVERNANCE**

**OBJECTIVE:** To provide a decision making process for the efficient allocation of scarce resources. which do not concern specific council services.

**GENERAL PURPOSE FUNDING**

**OBJECTIVE:** To collect revenue to allow for the provision of services.

**ACTIVITIES:** Rates, general purpose government grants and interest revenue.

**LAW, ORDER, PUBLIC SAFETY**

**OBJECTIVE:** To provide services to help ensure a safer community.

**ACTIVITIES:** Supervision of various by-laws, fire prevention, emergency services and animal control.

**HEALTH**

**OBJECTIVE:** To provide an operational framework for good community health.

**ACTIVITIES:** Food quality and pest control, immunization services and operation of health clinic.

**EDUCATION AND WELFARE**

**OBJECTIVE:** To meet the needs of the community in these areas.

**ACTIVITIES:** To provide assistance to the Local Primary School and be involved in the welfare of the aged and disabled and the general community.

**HOUSING**

**OBJECTIVE:** To help ensure adequate housing.

**ACTIVITIES:** Maintenance and establishment of staff and residential housing.

**COMMUNITY AMENITIES**

**OBJECTIVE:** Provide services required by the community.

**ACTIVITIES:** Rubbish collection services, operation of tips, noise control, administration of the town planning scheme, maintenance of rest centre and storm water drainage maintenance.

**RECREATION AND CULTURE**

**OBJECTIVE:** To establish and manage efficiently infrastructure and resources which will help the social wellbeing of the community.

**ACTIVITIES:** Maintenance of halls, the Aquatic Centre, recreation centres and various reserves; operation of library.

**TRANSPORT**

**OBJECTIVE:** To provide effective and efficient transport services for the community.

**ACTIVITIES:** Construction and maintenance of street, roads, bridges, cleaning and lighting of streets, depot and airstrip maintenance.

**ECONOMIC SERVICES**

**OBJECTIVE:** To promote the Shire and improve economic wellbeing.

**ACTIVITIES:** The regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control and standpipes.

**OTHER PROPERTY & SERVICES**

**ACTIVITIES:** Private works operations, plant repairs and operation costs.

**SHIRE OF WESTONIA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**for the year ending 30 June 2012**

3	ACQUISITION OF ASSETS	Note	2010/11		2011/12
			Budget	Forecast	Budget
The following assets are budgeted to be acquired during the year.					
<b>By Program</b>					
			\$	\$	\$
<b>Governance</b>					
	CEO Vehicle		70,000	0	68,500
<b>Housing</b>					
	Lifestyle Village		1,150,000	1,177,577	160,000
	Shed & Carport		30,000	25,976	0
	New Staff Housing		0	0	328,212
	Facade Carport		0	1,682	60,000
<b>Recreation and Culture</b>					
	Old Clubroom Museum		65,000	113,825	35,000
	Clears for Stadium		15,000	0	15,000
	Poppit Head Construction		50,000	41,185	0
	Tank for Treated Water Oval		20,000	0	30,000
	Chlorination Unit		0	0	7,000
	Resource Centre Upgrade		20,000	20,755	30,000
<b>Transport</b>					
	Front End Loader		270,000	263,238	0
	Foremans Vehicle		38,000	35,005	40,500
	Grader - Caterpillar 140G		0	0	280,000
	Maintenance Ute		0	0	21,000
	3t Tip Truck		0	0	66,000
	Speed Display Trailer		0	0	15,500
	Depot Water Tanks		0	0	15,000
	Purchase Lot 101		0	0	17,000
	Roads		1,150,000	808,772	1,079,225
<b>Economic Services</b>					
	Headworks Charges Land Develop		65,000	0	30,000
			2,943,000	2,488,014	2,297,937
<b>By Class</b>					
	Land for resale		65,000	0	30,000
	Land & Buildings		1,330,000	1,380,999	645,212
	Plant & Equipment		378,000	298,243	513,500
	Infrastructure - Roads		1,150,000	808,772	1,079,225
	Infrastructure - Other		20,000	0	30,000
			2,943,000	2,488,014	2,297,937

**SHIRE OF WESTONIA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**for the year ending 30 June 2012**

4	RATING INFORMATION	Rate in \$	No of Properties	Valuations	Levied	2010/11
(a)	<b>Gross Rental Values</b>			\$	\$	\$
	Residential	10.80	26	139,360	15,051	13,697
	Com/Industrial/Other	10.80	5	47,060	5,082	4,914
	Mining	13.00	2	1,430,920	186,020	
			33	1,617,340	206,153	18,611
	<b>Unimproved Values</b>					
	Rural	1.123	162	40,320,670	452,801	421,362
	Mining	1.165	1	30,294	353	355
			163	40,350,964	453,154	421,717
	<b>Minimum Rates</b>					
	<b>Gross Rental Values</b>					
	Residential	\$ 350.00	27	42,401	9,450	4,600
	Com/Industrial/Other	\$ 350.00	4	5,100	1,400	600
			31	47,501	10,850	5,200
	<b>Unimproved Values</b>					
	Rural	\$ 350.00	23	340,700	8,050	3,200
	Mining	\$ 350.00	25	175,418	8,750	3,800
			48	516,118	16,800	7,000
	<b>Interim/Back Rates</b>					
	Gross Rental Values				0	143,932
	Unimproved Values				0	60
	UV Mining				2,027	1,064
					688,984	597,524
	Ex-Gratia Rates				3,000	8,672
	Write-off				0	(802)
	Total Rates				691,984	605,393
	<b>Other Charges</b>					
	Administration Charges	\$ 12.00			360	7,033
	Interest on Instalments	5.50%			550	0
	Interest on Arrears	11.00%			1,650	0
					2,560	7,033

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

The general rates detailed above 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.

**RATING INFORMATION continued**

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

**(b) Concessions, waivers and write offs**

No concessions are provided for in this financial year.

**(c) Discounts, penalties etc.**

No discount is offered for early payment of rates



**SHIRE OF WESTONIA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**for the year ending 30 June 2012**

**(d) Instalment options**

**Option 1 (Full Payment).**

Full amount of rates and charges including arrears to be paid on or before 13 September 2011 or 35 days after the date of service appearing on the rate notice whichever is the later.

**Option 2 (Two Instalments).**

First instalment can be received on or before 13 September 2011 and including all arrears and half of the current rates and service charges.

Second instalment to be made on or before 16 January 2012.

**Option 3 (Four Instalments).**

Ratepayers had the option of paying rates in four equal instalments

First instalment	Tuesday 13 September 2011
Second instalment	Monday 14 November 2011
Third instalment	Monday 16 January 2012
Final instalment	Monday 19 March 2012

**(e) Discounts, penalties etc.**

No discount is offered for early payment of rates

**(f) Instalment fees**

An administration fee of \$12. for each of the 3 final instalments is charged. The revenue expected to be raised from this fee is \$360.

**(g) Interest Charges**

An interest rate of 5.5% for each of the 3 final instalments is charged.

All arrears of rates are payable on demand. Interest on rate arrears is charged at 11.%. Proceeds from this charge is expected to be \$1,650

**(h) Specified Area Rate**

There is no specific area rates levied by the Shire.

**5 SERVICE CHARGES**

	Amount of Charge \$	2011/12 Budgeted Revenue \$	Budget Applied to Costs \$	2010/11 Actual \$
Television Broadcasting	110	7,370	7,370	5,610
		7,370	7,370	5,610

The service charge is for the provision of television and radio re-broadcasting service to users in a designated area surrounding the Westonia townsite.

**SHIRE OF WESTONIA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
for the year ending 30 June 2012

**6 GRANTS, SUBSIDIES AND CONTRIBUTIONS**

	Note	2010/11			2011/12
		Budget	Forecast	Jun 30, 11	Budget
Operating Grants, subsidies		822,500	1,117,426	1,117,426	848,463
Non operating grants, contributions		880,200	921,200	921,200	818,795
		<u>1,702,700</u>	<u>2,038,626</u>	<u>2,038,626</u>	<u>1,667,258</u>

**(a) Operating grants, subsidies and contributions**

General Purpose Funding	708,000	958,840	958,840	725,525
Governance	0	25,000	25,000	15,000
Law, Order & Public Safety	29,500	27,495	27,495	29,180
Education & Welfare	0	20,000	20,000	0
Recreation & Culture	15,000	15,000	15,000	3,000
Transport	70,000	71,091	71,091	75,758
	<u>822,500</u>	<u>1,117,426</u>	<u>1,117,426</u>	<u>848,463</u>

**(b) Non Operating grants and contributions**

Housing	379,900	379,900	379,900	328,212
Recreation & Culture	85,000	126,000	126,000	0
Transport	415,300	415,300	415,300	490,583
	<u>880,200</u>	<u>921,200</u>	<u>921,200</u>	<u>818,795</u>

**7 FEES & CHARGES REVENUE**

	Note	2010/11			2011/12
		Budget	Forecast	Jun 30, 11	Budget
General Purpose Funding		3,000	10,383	10,383	3,710
Governance		300	55	55	150
Law, Order & Public Safety		3,200	393	393	400
Housing		99,350	100,172	100,172	167,720
Community Amenities		6,600	5,400	5,400	6,500
Recreation & Culture		12,800	9,240	9,240	2,100
Transport		500	0	0	500
Economic Services		52,700	21,757	21,757	35,000
Other Property & Services		70,000	32,077	32,077	30,000
		<u>248,450</u>	<u>179,476</u>	<u>179,476</u>	<u>246,080</u>

**8 DISPOSALS OF ASSETS**

	Note	2010/11			2011/12
		Budget	Forecast	Jun 30, 11	Budget
<b>BY PROGRAM</b>		<b>\$</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Governance		0	(6,257)	(6,257)	3,008
Housing		41,500	0	0	53,050
Transport		(15,500)	22,360	22,360	(33,371)
Other Property & Services		0	2,530	2,530	2,530
		<u>26,000</u>	<u>18,633</u>	<u>18,633</u>	<u>25,217</u>
<b>BY CLASS</b>					
Land and Buildings		41,500	2,530	2,530	55,580
Plant and equipment		(15,500)	16,103	16,103	(30,363)
		<u>26,000</u>	<u>18,633</u>	<u>18,633</u>	<u>25,217</u>

**SHIRE OF WESTONIA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**for the year ending 30 June 2012**

<b>Schedule of disposals 2011/12</b>	<b>Sale Proceeds</b>	<b>Net Book Value</b>	<b>Profit(Loss)</b>
DWO's Vehicle	55,600	52,592	3,008
Works Supervisor Vehicle	23,500	30,945	(7,445)
Grader - Caterpillar 140G	70,000	84,140	(14,140)
Maintenance Ute	5,900	16,404	(10,504)
3t Tip Truck	25,000	26,282	(1,282)
Lot 102 Jasper Street	90,000	36,950	53,050
Land Release Lots	5,000	2,470	2,530
	<u>275,000</u>	<u>249,783</u>	<u>25,217</u>

**9 DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS**

No discount, waivers, concessions apply to facilities own by the Shire. Details pertaining to rates are included in Note 4

**10 DEPRECIATION AND AMORTISATION**

**(a) Depreciation by class**

	<b>2010/11</b>			<b>2011/12</b>
	<b>Budget</b>	<b>Forecast</b>	<b>Jun 30, 11</b>	<b>Budget</b>
Buildings	81,484	112,874	112,874	130,900
Plant and Equipment	143,222	140,220	140,220	141,600
Office Furniture and Equipment	44,965	27,148	27,148	27,100
Road Infrastructure	919,879	849,618	849,618	877,200
	<u>1,189,550</u>	<u>1,129,860</u>	<u>1,129,860</u>	<u>1,176,800</u>

**(b) Depreciation by program**

Governance	2,000	12,374	12,374	12,600
Law, Order & Public Safety	12,350	11,440	11,440	11,400
Health	100	101	101	100
Housing	29,000	35,423	35,423	47,000
Community Amenities	4,200	4,250	4,250	4,300
Recreation & Culture	62,800	71,095	71,095	71,200
Transport	900,000	843,448	843,448	877,200
Economic Services	19,100	21,946	21,946	21,900
Other Property & Services	160,000	129,783	129,783	131,100
	<u>1,189,550</u>	<u>1,129,860</u>	<u>1,129,860</u>	<u>1,176,800</u>

**11 COUNCILLORS' REMUNERATION**

The following fees, expenses and allowances are to be paid to council members and/or the president.

President's allowance	1,000.00	pa
President meeting fees	7,000.00	per annum
Councillors meeting fees	3,000.00	per annum
Travel allowance	0.73	per km

	<b>Note</b>	<b>2010/11</b>			<b>2011/12</b>
		<b>Budget</b>	<b>Forecast</b>	<b>Jun 30, 11</b>	<b>Budget</b>
Meeting Fees		16,000	18,000	18,000	22,000
President's Allowance		1,000	1,000	1,000	1,000
Travelling Expenses		2,000	2,436	2,436	2,500
		<u>19,000</u>	<u>21,436</u>	<u>21,436</u>	<u>25,500</u>

**SHIRE OF WESTONIA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**for the year ending 30 June 2012**

**12 CASH AT BANK/INVESTMENTS**

**(a) Reconciliation of Cash**

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

	Note	2010/11			2011/12
		Budget	Forecast	Jun 30, 11	Budget
Cash - Unrestricted		78,830			
Cash - Restricted		581,210	594,158	594,158	554,723
		<u>660,040</u>	<u>594,158</u>	<u>594,158</u>	<u>554,723</u>

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

Leave Reserve	100,959	101,234	101,234	105,834
Plant Reserve	251,407	251,947	251,947	125,512
Building Reserve	109,482	110,187	110,187	207,187
Television Reserve	22,952	23,333	23,333	24,333
Community Development Reserve	60,492	71,098	71,098	74,298
Waste Management Reserve	35,918	36,359	36,359	17,559
	<u>581,210</u>	<u>594,158</u>	<u>594,158</u>	<u>554,723</u>

**(b) Undrawn Borrowing Facilities**

**Credit Standby Arrangements**

Bank Overdraft limit	0	0	0	0
Bank Overdraft at Balance Date	0			
Credit Card limit	5,000	5,000	5,000	5,000
Credit Card Balance at Balance Date	0			
Total Amount of Credit Unused	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>

**Loan Facilities**

Loan Facilities in use	620,112	700,109		632,996
Unused Loan Facilities	0	80,000		0

**13 NOTES TO THE STATEMENT OF CASH FLOWS**

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

Net Result	184,304	681,394	681,394	643,966
Depreciation	1,189,550	1,129,860	1,129,860	1,176,800
(Profit)/Loss on Sale of Asset	(26,000)	(18,633)	(18,633)	(25,217)
(Increase)/Decrease in Receivables	20,607	(297,821)	(297,821)	344,295
(Increase)/Decrease in Inventories	(5,437)	(1,674)	(1,674)	2,527
Increase/(Decrease) in Payables	45,138	2,928	2,928	(16,211)
Increase/(Decrease) in Employee Provisions	(4,026)	0	0	0
Grants/Contributions for the Development of Assets	(886,945)	(541,300)	(541,300)	(1,198,695)
Net Cash from Operating Activities	<u>517,191</u>	<u>954,753</u>	<u>954,753</u>	<u>927,466</u>

**SHIRE OF WESTONIA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**for the year ending 30 June 2012**

**14 INFORMATION ON BORROWINGS**

**(a) Debenture Repayments**

Particulars	#	Maturity Date	Interest rate	Lender	Principal 1 July	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
							2011/12	2010/11	2011/12	2010/11	2011/12	2010/11
							Budget	Actual	Budget	Actual	Budget	Actual
<b>Housing</b>												
Loan 2 - Staff Residence	2	15/03/2011	5.94%	CHA	0		\$ 0	\$ 6,416	\$ 0	\$ 0	\$ 0	\$ 690
Loan 3 - Staff Residence	3	2/02/2014	6.32%	WATC	18,379		5,749	23,781	12,630	18,379	1,040	381
Loan 5 - Lifestyle Village	5	10/05/2020	6.33%	WATC	462,826		39,565	500,000	423,261	462,826	27,779	31,613
<b>Transport</b>												
Loan 4 - Depot	4	29/06/2018	7.37%	WATC	138,904		15,805	153,605	123,099	138,904	9,372	11,049
<b>Other Property and Services</b>												
School Bus *	6	10/01/2021	6.17%	WATC	80,000		5,994	0	74,006	80,000	4,671	0
					700,109	0	67,113	683,802	632,996	700,109	42,862	43,733

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

**(b) New Debentures**

The Shire will have no new debentures for the financial year.

**(c) Unspent Debentures**

Council had \$80,000 unspent debenture funds as at 30th June 2011, however it is expected to have no unspent debenture funds as at 30th June 2012.

Council has not utilised an overdraft facility during the financial year.

It is not anticipated that a facility will be required to be utilised during 2011/12.

**SHIRE OF WESTONIA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**for the year ending 30 June 2012**

15 RESERVES	Note	2010/11		2011/12
		Budget	Forecast	Budget
<b>(a) Leave Reserve</b>		\$	\$	\$
		<i>- to be used to fund annual and long service leave requirements.</i>		
Opening Balance		96,107	96,107	101,234
Transfer - interest		4,852	5,127	4,600
Transfer - other			0	0
Funds used		0	0	0
Balance		100,959	101,234	105,834
<b>(b) Plant Reserve</b>				
		<i>- to be used for the purchase of major plant.</i>		
Opening Balance		225,045	225,046	251,947
Transfer - interest		6,362	11,901	8,300
Transfer - other		20,000	15,000	75,265
Funds used		0	0	(210,000)
Balance		251,407	251,947	125,512
<b>(c) Building Reserve</b>				
		<i>- to be used for the construction and maintenance of buildings.</i>		
Opening Balance		218,452	218,452	110,187
Transfer - interest		11,030	11,735	7,000
Transfer - other			0	90,000
Funds used		(120,000)	(120,000)	0
Balance		109,482	110,187	207,187
<b>(d) Television Reserve</b>				
		<i>- to be used to ensure that the television broadcasting system is maintained.</i>		
Opening Balance		21,849	21,849	23,333
Transfer - interest		1,103	1,484	1,000
Transfer - other			0	0
Funds used		0	0	0
Balance		22,952	23,333	24,333
<b>(e) Community Development Reserve</b>				
		<i>- to be used for the development of land, infrastructure, services and facilities for the community.</i>		
Opening Balance		457,584	457,584	71,098
Transfer - interest		2,908	13,391	3,200
Transfer - other			0	0
Funds used		(400,000)	(399,877)	0
Balance		60,492	71,098	74,298
<b>(f) Waste Management Reserve</b>				
		<i>- to be used for the planning, establishment, maintenance and rehabilitation of refuse management facilities.</i>		
Opening Balance		29,672	29,672	36,359
Transfer - interest		6,246	1,687	1,200
Transfer - other		0	5,000	0
Funds used		0	0	(20,000)
Balance		35,918	36,359	17,559
<b>Total Reserves</b>		581,210	594,158	554,723

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

**SHIRE OF WESTONIA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**for the year ending 30 June 2012**

**16 NET CURRENT ASSETS**

**Composition of Estimated Net Current Asset Position**

	2010/11 Budget		2011/12 Budget	
	Opening	Closing	Opening	Closing
<b>CURRENT ASSETS</b>				
Cash and Cash Equivalents	1,947,593	660,040	1,102,712	555,223
Trade and Other Receivables	75,607	55,000	416,847	72,552
Inventories	39,562	45,000	25,287	22,760
Land held for resale			57,285	46,613
	<u>2,062,762</u>	<u>760,040</u>	<u>1,602,131</u>	<u>697,148</u>
<b>LESS: CURRENT LIABILITIES</b>				
Trade and Other Payables	137,717	178,830	70,145	53,934
Provisions - current		0	88,491	88,491
Long Term Borrowings current	0	0	67,113	0
	<u>137,717</u>	<u>178,830</u>	<u>225,749</u>	<u>142,425</u>
NET CURRENT ASSET POSITION	1,925,045	581,210	1,376,382	554,723
<b>LESS - RESTRICTED ASSETS/ADJUSTMENTS</b>				
Reserves	<u>1,048,709</u>	<u>581,210</u>	<u>594,158</u>	<u>554,723</u>
	<u>1,048,709</u>	<u>581,210</u>	<u>594,158</u>	<u>554,723</u>
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	876,336	0	782,224	0

**17 MAJOR LAND TRANSACTIONS**

It is not anticipated that a major land transaction will occur this financial year.

**18 TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

It is not anticipated any trading undertakings or major trading undertakings will occur this year.

**19 PLAN FOR THE FUTURE**

This budget is consistent with the Shire's plan for the future.

**SHIRE OF WESTONIA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**for the year ending 30 June 2012**

**20 SUPPLEMENTARY INFORMATION - SCHEDULE OF FEES & CHARGES**

(All charges are inclusive to GST, where applicable)

**Sch. 4 - Governance**

Electoral Rolls		\$	11.00		
Rate Enquiry		\$	44.00		
				Black	Colour
Photocopying	A4 single sided	\$	0.25	\$	1.00
	A4 double sided	\$	0.30	\$	1.50
	A3 single sided	\$	0.35	\$	2.00
	A3 double sided	\$	0.40	\$	3.00

**Sch. 10 - Community Amenities**

Domestic Rubbish Collection per bin per annum	\$	120.00
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**Cemetery Charges:**

Burial Fees - Interment in any grave	\$	550.00
Additional Charge - For interment on Sat/Sun	\$	55.00
Niche Wall Interment Fee	\$	275.00

**Sch. 11 - Recreation & Culture**

Complex (with alcohol)	\$	110.00
Complex (without alcohol)	\$	66.00
Meeting room only	\$	33.00
Kitchen only	\$	33.00
Badminton/Dance etc	\$	11.00
Additional charge of \$22 or part thereof after 1.00pm		
Stadium	\$	88.00
Old Miners Hall	\$	88.00
Marquee Hire - Residents	\$	110.00
Marquee Hire - Other	\$	550.00

Chair and Trestle hire included in Complex and Marquee hire fee.

Additional hire fee applies for Chair and/or Trestle

Hire only. Plastic Chair Hire - each	\$	0.22
Trestle Hire - each	\$	2.20

Oval - MDN Cricket Association	\$	550.00
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**Pool Admissions:**

There is no charge for entry to the pool.

**Sch. 13 - Economic Services**

**Caravan Park:**

Caravan Site – per night attended or unattended	\$	15.00
Caravan Site – industrial crews per person per night	\$	15.00
Caravan site – weekly attended or unattended	\$	80.00
Tent Site - per night	\$	11.00
Tent site or unpowered site – per week	\$	60.00
Overflow area – powered per night	\$	10.00
Unpowered per night	\$	5.00



**SHIRE OF WESTONIA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**for the year ending 30 June 2012**

**SUPPLEMENTARY INFORMATION - SCHEDULE OF FEES & CHARGES**

continued .....

(All charges are inclusive to GST, where applicable)

**Community Bus**

Community Bus Hire	\$	0.88 per kilometer plus fuel
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**Standpipe Water:**

Non residents or ratepayers used for business/commercial purposes \$2.20 per kilolitre.

**Sch. 14 - Other Property & Services**

**Private Works Rates**

**Residents/Ratepayers**

Graders	\$	137.50
Loader	\$	137.50
Telehandler	\$	121.00
Semi Sidetipper/Water Tanker	\$	132.00
Road Train Sidetipper	\$	165.00
Multi-tyre Roller	\$	121.00
Tractor	\$	99.00
Mini Excavator	\$	110.00
Utilities	\$	55.00
Light Truck	\$	66.00
Tree Planter	\$	110.00 per day
Small Equipment	\$	33.00 per day
Low Loader	\$	242.00 per day

Gravel/Sand per Cubic Metre	\$	11.00Cum
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Gravel/Sand delivered locally	\$	22.00Cum
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Charges for private works carried out by Council are based on recovery plant operating, employee costs and administration costs. Each individual job will be costed and agreed upon with the customer before works are carried out. Charges will be based on the above rates.

**Housing Rents:**

	<b>Staff</b>	<b>Other</b>
Lot 106 Jasper Street	\$ 40.00	\$ 150.00
Lot 127 Diorite Street	\$ 40.00	\$ 150.00
Lot 10 Diorite Street	\$ -	\$ -
Lot 294 Quartz Street	\$ 40.00	\$ 150.00
Lot 428 Quartz Street	\$ 40.00	\$ 180.00
* Lot 1, 2 & 3 Pyrites Street	\$ 40.00	\$ 85.00

\* Rental subject to Joint Venture Conditions - rental not to be more than 25% of tenants income or market value, whichever is less

# Shire of Westonia



## ANNUAL BUDGET

for the year ending 30 June 2012

## DETAILED OPERATING SCHEDULES

Detailed Operating Revenue/Expenditure

	<b>Shire of Westonia</b>	<b>2011/12 Budget</b>
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**03 GENERAL PURPOSE FUNDING**

**03-1 Rate Revenue**

	Rate		No	Values	Rates
Rates Levied GRV	10.8000	c in \$grv	33	1,617,340	206,153
Rates Levied UV	1.1230	c in \$uv	162	40,320,670	452,801
Mining Rates	1.1650	c in \$uv	1	30,294	353
Minimum Rates GRV	\$ 350	per assmnt	31	47,501	10,850
Minimum Rates UV	\$ 350	per assmnt	23	340,700	8,050
Minimum Rates Mining	\$ 350	per assmnt	25	175,418	8,750
Interim Rates GRV					0
Interim Rates UV					0
Interim Rates Mining					2,027
Write off					0
Ex-gratia rates					0

**Other** 688,984

Administration Fees	\$ 12.00	<i>per instalment(3) for those using the four instalment method</i>			
Interest on Instalments	5.5%	<i>rate of interest used for ratepayers using the instalment method</i>			
Interest on Arrears	11.0%	<i>for all rate that fall into arrears.</i>			
FESA ESL Admin Fee		<i>fees paid by FESA for the Shire to collect the ESL</i>			
Other Revenue					
Legal Fees		<i>recovery of unpaid rates</i>			
Postage/Freight		<i>rate notices</i>			
Title Searches		<i>recovery of unpaid rates</i>			
Valuation Expenses		<i>Annual UV revaluation and new GRV valuations in 2011/12.</i>			
Allocation of Administration					
Bank Fees					

**03-2 Grants - untied**

*Advice from the WALGGC confirms that an advance of the first instalment for 2011/12 will be made by the end of June 2011. Given the federal governments objective to bring the federal budget back to surplus; only three instalments are provided for in the 2011/12 budget.*


**03-3 Interest Earnings**

<i>Interest earnings on Municipal funds</i>	Rate of investment interest	<u>4.5%</u>
	Rate of investment interest	<u>4.5%</u>

*Interest earnings on reserve funds. Amounts transferred to each reserve.*

**Shire of Westonia  
2011/12 Budget**


2010/11				Detailed Operating Revenue/Expenditure	2011/12	
Budget		Forecast			Budget	
Revenue	Expenditure	Revenue	Expenditure		Revenue	Expenditure
				<b>GENERAL PURPOSE FUNDING</b>		
				<b>Rate Revenue</b>		
18,610		18,611	0	Rates Levied GRV	206,153	0
469,126		421,717	0	Rates Levied UV	452,801	0
522		0	0	Mining Rates	353	0
5,200		5,200	0	Minimum Rates GRV	10,850	0
3,200		3,200	0	Minimum Rates UV	8,050	0
3,800		3,800	0	Minimum Rates Mining	8,750	0
0		143,932	0	Interim Rates GRV	0	0
2,026		60	0	Interim Rates UV	0	0
0		1,064	0	Interim Rates Mining	2,027	0
0		(802)	0	Write off	0	0
3,000		8,672	0	Ex-gratia rates	0	0
				<b>Other</b>		
3,000	0	7,033	0	Administration Fees	360	0
0	0	0	0	Interest on Instalments	550	0
0	0	0	0	Interest on Arrears	1,650	0
2,900	0	3,350	0	FESA ESL Admin Fee	3,350	0
100	0	0	0	Other Revenue	100	0
0	10,000	0	763	Legal Fees	0	5,000
0	1,500	0	191	Postage/Freight	0	1,000
0	500	0	133	Title Searches	0	500
0	5,000	0	4,191	Valuation Expenses	0	5,000
0	15,180	0	14,074	Allocation of Administration	0	19,003
0	2,000	0	4,452	Bank Fees	0	2,500
511,484	34,180	615,836	23,804	Total	694,994	33,003
				<b>Grants - untied</b>		
708,000		958,840	0	Grants Commission - general purposes	389,282	0
0		0	0	Grants Commission - Road	336,243	0
1,000		205	0	Contributions, Reimbursements	250	0
		0	0		0	0
709,000	0	959,045	0	Total	725,775	0
				<b>Interest Earnings</b>		
20,000		25,469	0	Municipal Interest	25,000	0
4,852		5,127	0	Leave Reserve	4,600	0
6,362		11,901	0	Plant Reserve	8,300	0
11,030		11,735	0	Building Reserve	7,000	0
1,103		1,484	0	Television Reserve	1,000	0
2,908		13,391	0	Community Development Reserve	3,200	0
6,245		1,687	0	Waste Management Reserve	1,200	0
52,500	0	70,794	0	Total	50,300	0

		Shire of Westonia		2011/12 Budget
<b>04 GOVERNANCE</b>		<b>2010/11</b>		<b>2011/12</b>
<b>04-1 Members of council</b>		<b>Budget</b>	<b>Forecast</b>	<b>Budget</b>
Members fees		17,000	19,000	23,000
Members travelling		2,000	2,436	2,500
Election expenses		0	0	8,000
Refreshments & Receptions		16,000	19,726	17,000
Donations & Gifts		3,000	2,207	2,500
Training/Conferences		12,000	17,048	18,000
Subscriptions		33,150	33,092	36,050
Maintenance of Chambers		8,000	3,177	4,900
Consultancy		35,000	56,442	50,000
Administration		115,900	106,368	135,016
Other		21,000	21,334	23,000
		263,050	280,832	319,966
<u>Members of Council</u>		-	-	-
<p>Administration and operation of facilities and services to members of council. Includes fees, expenses and allowances paid to elected and committee members, election costs, insurance, subscriptions, conference expenses, council chamber expenses, members' entertainment, support staff (secretarial, receptionists etc.), printing, telephones, faxes, delivery expenses. Also include the allocation of administration expenses for the Chief Executive Officer and staff in preparation, administration and attendance at meetings and assisting elected members and other committees of Council.</p>				
<b>04-2 Other governance</b>				
Employee costs				356,886
Material and contracts				96,000
Utility charges (electricity, gas, water etc.)				7,500
Depreciation on non-current assets				10,700
Interest expenses				0
Insurance expenses				8,000
Other expenditure				0
				479,086

**Shire of Westonia  
2011/12 Budget**

2010/11				Detailed Operating Revenue/Expenditure	2011/12	
Budget		Forecast			Budget	
Revenue	Expenditure	Revenue	Expenditure		Revenue	Expenditure
		0	0	<b>GOVERNANCE</b>		
		0	0	<b>Members of council</b>		
0	4,000	0	3,799	Advertising	0	4,000
0	11,000	0	14,223	Audit Fees	0	15,000
0	12,000	0	17,048	Conference Expenses	0	18,000
0	35,000	0	56,442	Consultancy	0	35,000
0	3,000	0	2,207	Donations & Gifts	0	2,500
0	6,000	0	3,313	Insurance-Members	0	4,000
0	40,000	0	36,000	Contribution to CEO Package	0	40,000
0	1,000	0	1,000	Allowances - President	0	1,000
0	16,000	0	18,000	Members Sitting Fees	0	22,000
0	2,000	0	2,436	Members travelling	0	2,500
0	16,000	0	19,726	Refreshments & Receptions	0	17,000
0	15,750	0	16,759	Subs - WALGA	0	17,000
0	10,000	0	9,091	Subs - WEROC	0	10,000
0	2,200	0	2,800	Subs - Great Eastern Zone	0	4,800
0	700	0	723	Subs - LGMA Corporate	0	750
0	3,500	0	3,266	Subs - Country Risk Management	0	3,500
0	1,000	0	454	Subs - Fitzgerald Strategies	0	0
0	2,000	0	66	Chambers Maintenance	0	1,000
0	2,500	0	1,010	Chambers Cleaning	0	1,500
0	1,500	0	190	Chambers Utilities	0	500
0	75,900	0	70,368	Allocation of Administration	0	95,016
0	2,000	0	1,911	Depreciation Expense	0	1,900
3,000	0	20,363	0	Contributions, Reimbursements	3,000	0
0	0	25,000	0	Operating Grant	0	0
0	0	0	0	Election Expenses	0	8,000
0	0	315	0	Restructuring Charges	500	0
250	0	55	0	Photocopying	100	0
50	0	0	0	Sale of Electoral Rolls	50	0
0	0	0	0	R4R LT Financial Planning	15,000	15,000
3,300	263,050	45,732	280,832	Total	18,650	319,966
				<b>Other governance</b>		
0	226,000	0	231,518	Staff Salaries	0	313,838
0	31,000	0	30,001	Superannuation	0	35,048
0	4,500	0	7,775	Workcover Insurance	0	8,000
0	6,500	0	2,987	Conferences & Training	0	4,500
0	15,000	0	0	Accounting Assistance	0	15,000
0	16,000	0	0	Subs - UHY Haines Norton	0	19,000
0	3,000	0	0	Advertising	0	3,000
0	7,000	0	17,746	Office Equipment Upgrade/Mtce	0	10,000
0	10,000	0	1,232	Office Building Maintenance	0	15,000
0	7,000	0	6,654	Office Cleaning	0	7,500
0	7,500	0	7,062	Office Utilities	0	7,500
0	12,000	0	10,139	Printing & Stationery	0	12,000
0	3,000	0	1,723	Postage & Freight	0	2,500


Detailed Operating Revenue/Expenditure

		Shire of Westonia	2011/12 Budget
<b>Allocation of Administration costs</b>			
Governance	20.0%	95,016	
Rates	4.0%	19,003	
Fire Control	2.0%	9,502	
Health	2.0%	9,502	
Welfare	2.0%	9,502	
Staff Housing	2.0%	9,502	
Other Housing	2.0%	9,502	
Community Amenities	3.0%	14,252	
Recreation	15.0%	71,262	
Economic Services NRM	10.0%	47,508	
Tourism	5.0%	23,754	
PWO'Head	33.0%	<u>156,773</u>	
		475,078	
Replacement of DWO's Vehicle	55,600 Trade	52,592 WDV	3,008 Profit
<b>05 LAW, ORDER &amp; PUBLIC SAFETY</b>			
<b>05-1 Fire prevention</b>			
FESA provides an operating subsidy to maintain the operations of the Bush Fire Brigade.			
Fire control		15,088	
Utilities Rates & Taxes		1,590	
Fire Insurance		3,000	
Allocation of Administration		<u>9,502</u>	<u>29,180</u>
Contribution to emergency services			
<b>05-2 Animal control</b>			
Contract regional service			
Administration, enforcement and operations relating to the control of animals. Include costs of impounding, destroying and disposal of stray animals. Revenues include dog registration fees, fines and penalties relating to straying dogs, cats, cattle and other livestock and impounding and destruction fees.			
<b>05-3 Other law, order, public safety</b>			

**Shire of Westonia  
2011/12 Budget**


2010/11				Detailed Operating Revenue/Expenditure	2011/12	
Budget		Forecast			Budget	
Revenue	Expenditure	Revenue	Expenditure		Revenue	Expenditure
0	12,000	0	11,284	Telephone	0	12,000
0	5,000	0	2,211	Travel & Accommodation	0	3,500
				<b>Allocation of Administration costs</b>		
0	(75,900)	0	(70,368)	Governance	0	(95,016)
0	(15,180)	0	(14,074)	Rates	0	(19,003)
0	(7,590)	0	(7,037)	Fire Control	0	(9,502)
0	(7,590)	0	(7,037)	Health	0	(9,502)
0	(7,590)	0	(7,037)	Welfare	0	(9,502)
0	(7,590)	0	(7,037)	Staff Housing	0	(9,502)
0	(7,590)	0	(7,037)	Other Housing	0	(9,502)
0	(11,385)	0	(10,555)	Community Amenities	0	(14,252)
0	(56,925)	0	(52,776)	Recreation	0	(71,262)
0	(37,950)	0	(35,184)	Economic Services NRM	0	(47,508)
0	(18,975)	0	(17,592)	Tourism	0	(23,754)
0	(125,235)	0	(116,108)	PWO'Head	0	(156,773)
0	30,000	0	10,464	Depreciation Expense	0	10,700
0	0	0	0	Gain on Disposal of Asset	3,008	0
0	0	0	6,257	Loss on Disposal of Assets	0	0
500	0	1,818	0	Reimbursements	1,000	0
500	16,000	1,818	(4,789)	<b>Total</b>	4,008	4,008
				<b>LAW, ORDER &amp; PUBLIC SAFETY</b>		
				<b>Fire prevention</b>		
29,500	12,410	27,495	17,477	FESA Subsidy/Bush Fire Control	29,180	15,088
0	1,500	0	755	Utilities Rates & Taxes	0	1,590
0	8,000	0	2,951	Fire Insurance	0	3,000
0	7,590	0	7,037	Allocation of Administration	0	9,502
0	12,350	0	11,440	Depreciation Expense	0	11,400
500	0	4,715	0	Reimbursements	4,000	0
15,000	0	17,045	0	Catalpa MOU Emergency Services	15,000	0
45,000	41,850	49,255	39,659	<b>Total</b>	48,180	40,580
				<b>Animal control</b>		
0	5,000	0	5,626	Dog Control Expenses (Ranger)	0	6,000
200	0	393	0	Dog Registration Fees	300	0
0	0	2,362	0	Dog Fence Project	0	0
100	0	0	0	Fines/Recoups	100	0
300	5,000	2,754	5,626	<b>Total</b>	400	6,000
				<b>Other law, order, public safety</b>		
0	12,000	0	10,410	Key Management System	0	0
1,200	0	0	0	Admin Fee Crime Prevention Plan	0	0
1,200	12,000	0	10,410	<b>Total</b>	0	0



	<p style="text-align: center;">Shire of Westonia</p>		<p style="text-align: right;">2011/12 Budget</p>
<p><b>07 HEALTH</b></p>			
<p><b>07-4 Preventive services - Admin/inspection</b> Contract services provided by the Shire of Yilgarn</p>			
<p><b>07-5 Preventive services - Pest control</b></p>			
<p><b>07-7 Other health</b></p>			
<p><b>08 EDUCATION &amp; WELFARE</b></p>			
<p><b>08-2 Other education</b></p>			
<p><b>08-9 Other welfare</b></p> <p style="text-align: center; color: blue;">Carried forward from 2010/11.          Grants provided in 2010/11 of \$20,000</p>			
<p><b>09 HOUSING</b></p>			
<p><b>09-1 Staff housing</b></p>   <p>Lot 102 Jasper Street          sale          90,000          Proceeds to building reserve</p>			


**Shire of Westonia  
2011/12 Budget**

2010/11				Detailed Operating Revenue/Expenditure	2011/12	
Budget		Forecast			Budget	
Revenue	Expenditure	Revenue	Expenditure		Revenue	Expenditure
				<b>HEALTH</b>		
				<b>Preventive services - Admin/inspection</b>		
0	12,000	0	12,186	Contract EHO	0	15,000
0	500	0	709	Analytical Expenses	0	750
0	7,590	0	7,037	Allocation of Administration	0	9,502
100	0	0	0	Reimbursements	0	0
100	20,090	0	19,932	Total	0	25,252
				<b>Preventive services - Pest control</b>		
0	2,500	0	0	Mosquito Control	0	2,500
0	2,500	0	0	Total	0	2,500
				<b>Other health</b>		
0	1,500	0	732	Ambulance Services	0	1,500
0	1,000	0	752	Medical Room & Dr Expenses	0	1,000
0	100	0	101	Depreciation Expense	0	100
1,500	0	1,950	0	Reimbursements RFDS	1,500	0
1,500	2,600	1,950	1,585	Total	1,500	2,600
				<b>EDUCATION &amp; WELFARE</b>		
				<b>Other education</b>		
0	500	0	298	Westonia Primary School	0	500
0	500	0	455	MSHS Chaplaincy Service	0	500
0	7,590	0	7,037	Admin Allocated - Education	0	9,502
0	8,590	0	7,789	Total	0	10,502
				<b>Other welfare</b>		
0	3,000	0	1,145	Seniors Luncheon	0	2,500
0	1,100	0	900	Wheatbelt Agcare	0	900
0	0	20,000	12,361	Community Drought Relief Fund	0	7,639
200	0	50	0	Reimbursements	50	0
200	4,100	20,050	14,406	Total	50	11,039
				<b>HOUSING</b>		
				<b>Staff housing</b>		
4,200	40,000	4,040	24,784	Rental/Maintenance	4,000	40,000
0	10,000	0	7,811	Utilities	0	10,600
0	300	0	690	Interest on Loans	0	800
0	7,590	0	7,037	Allocation of Administration	0	9,502
0	12,000	0	12,263	Depreciation Expense	0	12,300
100	0	4,997	0	Reimbursements	5,000	0
41,500	0	0	0	Gain On Asset Disposal	53,050	0
45,800	69,890	9,037	52,584	Total	62,050	73,202

	<b>Shire of Westonia</b>	<b>2011/12 Budget</b>
<b>09-2 Other housing</b>		
<b>10 COMMUNITY AMENITIES</b> <b>10-1 Sanitation - Household</b>		
<b>10-2 Sanitation - Other</b>		
<b>10-7 Other community amenities</b>		
<b>11 RECREATION &amp; CULTURE</b> <b>11-1 Public halls, Civic Centre</b>		


**Shire of Westonia  
2011/12 Budget**

2010/11				Detailed Operating Revenue/Expenditure	2011/12	
Budget		Forecast			Budget	
Revenue	Expenditure	Revenue	Expenditure		Revenue	Expenditure
				<b>Other housing</b>		
83,650	12,000	44,522	12,398	Rents/Maintenance	118,920	26,900
30,200	0	32,800	0	Mine Lease Fee-Shed/Vlage/Carpk	32,800	0
0	3,000	0	1,888	Utilities	0	3,180
0	32,500	0	31,994	Interest on Loans 3 & 5	0	28,819
11,500	5,000	18,810	105	JV Housing - Rental/Maintenance	12,000	15,000
0	4,000	0	1,355	JV Housing - Utilities	0	4,240
0	7,590	0	7,037	Allocation of Administration	0	9,502
0	17,000	0	23,160	Depreciation Expense	0	34,700
100	0	3,711	0	Reimbursements	100	0
125,450	81,090	99,843	77,938	Total	163,820	122,341
				<b>COMMUNITY AMENITIES</b>		
				<b>Sanitation - Household</b>		
5,600	8,500	5,400	7,303	Domestic Refuse Collection	6,000	8,000
0	6,000	0	4,170	Refuse Site Maintenance	0	10,000
0	0	0	0	Refuse Management Plan	0	20,000
0	11,385	0	10,555	Allocation of Administration	0	14,252
5,600	25,885	5,400	22,028	Total	6,000	52,252
				<b>Sanitation - Other</b>		
0	2,000	0	0	Refuse Collection Public Bins	0	1,000
500	1,000	0	0	DruMuster	0	1,000
0	500	0	0	Waste Oil Facility	0	500
500	3,500	0	0	Total	0	2,500
				<b>Other community amenities</b>		
0	5,000	0	618	Public Conveniences Mtce	0	2,000
0	1,000	0	0	Public Conveniences Utilities	0	1,060
0	1,500	0	1,205	Public Conveniences Cleaning	0	1,500
0	4,200	0	4,250	Depreciation Expense	0	4,300
500	5,000	0	0	Westonia Cemetery	500	2,000
500	16,700	0	6,073	Total	500	10,860
				<b>RECREATION &amp; CULTURE</b>		
				<b>Public halls, Civic Centre</b>		
500	0	193	0	Complex & Hall Charges	500	0
0	7,500	0	3,216	Public Halls Maintenance	0	10,000
0	2,000	0	2,712	Public Halls Utilities	0	2,870
0	3,500	0	3,753	Public Halls Cleaning	0	4,000
0	7,500	0	1,808	Complex Maintenance	0	2,000
0	2,000	0	3,180	Complex Utilities	0	3,370
0	3,500	0	4,121	Complex Cleaning	0	5,000
19,745	0	40,749	0	Contribution Catalpa Gymnasium	40,000	0
500	10,000	70	1,072	Stadium Fees/Maintenance	500	5,000
0	5,000	0	1,297	Stadium Utilities	0	5,300
0	5,000	0	3,807	Stadium Cleaning	0	5,000
0	31,000	0	33,968	Depreciation Expense	0	34,000
20,000	0	20,071	0	Contribution Catalpa Res MOU	16,900	0
40,745	77,000	61,083	58,936	Total	57,900	76,540

	<b>Shire of Westonia</b>	<b>2011/12 Budget</b>
<b>11-2 Swimming Pool</b>		
<b>11-3 Other recreation and sport</b> Administration, provision and maintenance of other recreational facilities and services. Including indoor and outdoor sporting complexes and facilities such as football and cricket grounds, tennis courts, basketball and netball courts, bowling greens, golf links, squash courts and other recreational areas such as parks and gardens, ovals, playgrounds, barbecue areas, cycleways, dual use paths, showgrounds, etc.		
<b>11-4 Television and radio re-broadcasting</b> The service charge is for the provision of television and radio re-broadcasting service to users in a designated area surrounding the Westonia townsite.		
<b>11-5 Libraries</b>		
<b>11-6 Other culture</b> Administration and operations relating to heritage issues such as developing and maintaining a heritage inventory, museums, preservation of the national estates, historical projects, local history books and the operation of heritage buildings not associated with other programs.		
<b>12 TRANSPORT</b> <b>12-1 Road Infrastructure</b> Administration, regulation and operation relating to the provision of streets, roads, bridges, under the control of the local government and the Commissioner of Main Roads. Includes roads and bridges, as well as corresponding drainage works, kerbing, road verges, roundabouts, median strips, footpaths, private streets, crossovers and approaches, overpasses, underpasses, road signs and names, street crossings, line marking, street lighting, street trees and street cleaning.		

**Shire of Westonia  
2011/12 Budget**


2010/11				Detailed Operating Revenue/Expenditure	2011/12	
Budget		Forecast			Budget	
Revenue	Expenditure	Revenue	Expenditure		Revenue	Expenditure
3,000	0	3,000	0	<b>Swimming Pool</b>		
750	63,500	250	64,240	Pool Subsidy	3,000	0
0	15,000	0	10,746	Pool Fees/Maintenance	0	75,000
0	10,000	0	11,661	Pool Utilities	0	15,900
3,500	0	0	0	Depreciation Expense	0	11,700
				Reimbursements	500	0
7,250	88,500	3,250	86,647	<b>Total</b>	3,500	102,600
				<b>Other recreation and sport</b>		
0	25,000	0	13,150	Gardens & Reserves	0	15,000
0	10,000	0	5,052	Mtce Playground, Tennis, Bowls	0	5,000
0	4,000	0	770	Oval Maintenance	0	4,000
0	10,000	0	20,732	Oval Utilities	0	15,000
0	7,200	0	7,200	Be Active Scheme	0	7,200
0	56,925	0	52,776	Allocation of Administration	0	71,262
0	15,500	0	19,178	Depreciation Expense	0	19,200
1,000	0	1,000	0	Marquee Hire Charges	1,000	0
1,000	128,625	1,000	118,858	<b>Total</b>	1,000	136,662
				<b>Television and radio re-broadcasting</b>		
0	3,000	0	2,466	Television Equipment Mtce	0	3,000
0	6,300	0	6,288	Depreciation Expense	0	6,300
7,500	0	5,610	0	Service Charge	7,370	0
7,500	9,300	5,610	8,754	<b>Total</b>	7,370	9,300
				<b>Libraries</b>		
0	15,000	0	9,043	Library Salaries	0	10,000
0	3,000	0	2,262	Library Expenses	0	3,500
100	0	0	0	Fines & Penalties	100	0
100	0	0	0	Reimbursement Lost Books	100	0
200	18,000	0	11,306	<b>Total</b>	200	13,500
				<b>Other culture</b>		
0	3,000	0	2,173	Nature Reserves Maintenance	0	3,000
0	30,000	0	48,647	Walgoolan Gazebo Maintenance	0	2,000
0	15,000	0	9,051	Centenary Celebrations	0	0
10,000	0	7,728	0	History Book/Donation Walgoolan	0	0
12,000	0	12,000	0	Lotterywest Grant History Book	0	0
22,000	48,000	19,728	59,871	<b>Total</b>	0	5,000
				<b>TRANSPORT</b>		
				<b>Road Infrastructure</b>		
70,000	0	71,091	0	State Road Funds Direct Grant	75,758	0
0	130,000	0	184,059	General Road Maintenance	0	190,000
0	30,000	0	21,866	Drains Batters & Spraying	0	30,000
0	3,000	0	3,677	Street Lighting	0	5,500
0	100,000	0	98,534	Townsite Beautification	0	100,000
0	10,000	0	7,963	Traffic Signs & Equipment	0	15,000
0	500	0	0	Footpaths Maintenance	0	500
0	900,000	0	843,448	Depreciation Expense	0	877,200
70,000	1,173,500	71,091	1,159,547	<b>Total</b>	75,758	1,218,200

	<b>Shire of Westonia</b>	<b>2011/12 Budget</b>
12-4 Depots		
<b>12-5 Road plant/equipment</b>		
<b>12-6 Airport</b> survey		
<b>13 ECONOMIC SERVICES</b> <b>13-1 Rural services</b>  Agricultural drainage schemes, flood mitigation and the eradication of fruit fly, noxious weeds, (pest plants) and vermin control in rural areas. Include veterinary schemes, clinics and subsidies in providing these services.		
<b>13-2 Tourism and area promotion</b> The development, promotion, support, research, operation etc. of tourism and area promotion to attract tourists, promotion to attract tourist development such as brochures, contributions to tourist promotion schemes. Include tourist bureaux, information offices, information bays, roadside bays, scenic lookouts, caravan parks, chalets and camping areas. <b>13-2 Caravan Park</b>		
<b>13-3 Building control</b> Administration, inspection and operations concerned with application of the building standards. Includes examination, processing and inspection services, swimming pool inspections etc.		

**Shire of Westonia  
2011/12 Budget**


2010/11				Detailed Operating Revenue/Expenditure	2011/12	
Budget		Forecast			Budget	
Revenue	Expenditure	Revenue	Expenditure		Revenue	Expenditure
				<b>Depots</b>		
0	17,500	0	12,797	Depot Maintenance	0	15,000
0	4,000	0	3,406	Depot Utilities	0	4,240
0	11,050	0	11,049	Interest on Loan 4	0	9,372
0	32,550	0	27,252	Total	0	28,612
				<b>Road plant/equipment</b>		
0	0	22,360	0	Gain on Disposal of Asset	0	0
0	15,500	0	0	Loss on Disposal of Asset	0	33,371
0	15,500	22,360	0	Total	0	33,371
				<b>Airport</b>		
500	2,000	0	288	Airport Fees/Maintenance	500	10,000
500	2,000	0	288	Total	500	10,000
				<b>ECONOMIC SERVICES</b>		
				<b>Rural services</b>		
15,000	0	10,401	0	Contribution Yilgarn Shire	0	0
1,000	0	0	0	Tree Planter Hire	1,000	0
10,000	0	0	0	Funding Opportunities	10,000	0
0	1,000	0	0	Noxious Weed Control	0	1,000
0	50,600	0	48,459	NRM Salaries	0	51,000
0	6,900	0	4,740	NRM Superannuation	0	7,000
0	1,000	0	1,281	NRM - Workcover	0	1,500
1,500	1,000	1,061	1,631	NRM Contract	2,000	4,000
0	500	0	73	Promotional Material	0	500
0	10,000	0	0	Projects TBA	0	10,000
0	37,950	0	35,184	Allocation of Administration	0	47,508
0	6,000	0	4,545	Wild Dog Contribution	0	5,000
27,500	114,950	11,461	95,913	Total	13,000	127,508
				<b>Tourism and area promotion</b>		
200	0	171	0	Souvenir Sales	200	0
0	5,000	0	7,628	Area Promotions	0	10,000
0	1,850	0	1,409	Subs - CW Visitor Centre	0	2,000
0	1,500	0	0	Subs - NEW Travel	0	2,000
				<b>Caravan Park</b>		
6,500	15,000	14,888	5,759	Caravan Park Fees/Maintenance	15,000	10,000
0	0	0	595	Caravan Park Utilities	0	630
0	3,000	0	1,934	Caravan Park Cleaning	0	2,000
0	18,975	0	17,592	Allocation of Administration	0	23,754
0	6,100	0	8,898	Depreciation Expense	0	8,900
6,700	51,425	15,059	43,814	Total	15,200	59,284
				<b>Building control</b>		
0	12,000	0	12,186	Contract EH Service	0	15,000
5,000	0	2,958	0	Charges - Building Permits	3,000	0
100	0	0	0	Charges - Demolition Licence	100	0
200	0	151	0	Commissions BRB	200	0
5,300	12,000	3,109	12,186	Total	3,300	15,000



	<b>Shire of Westonia</b>	<b>2011/12 Budget</b>
<b>13-5 Plant nursery</b> The provision and operation of a plant nursery used to raise plants for sale or use in the community and the local government's operations. All stock issues should reflect the cost of propagation and be allocated to the program in which they have been used.		
<b>13-6 Other economic services</b> The provision, supervision and operation of economic services that cannot be assigned to one of the preceding sub-programs. Includes public weighbridges, quarries and gravel pits and community bus services.		
<b>14 OTHER PROPERTY &amp; SERVICES</b> <b>14-1 Private works</b>		
<b>14-3 Public works overheads</b> Overhead expenditure necessarily incurred as the result of the use of direct labour shall be apportioned to the cost of the appropriate works and services. As far as practicable the calculated proportion of "overhead" or "on cost" expenditure should be such as to absorb the total expenditure. The amount allocated to works and services should be shown in the sub-program as a reduction of the expenditure on Public Works Overheads.		

**Shire of Westonia  
2011/12 Budget**

2010/11				Detailed Operating Revenue/Expenditure	2011/12	
Budget		Forecast			Budget	
Revenue	Expenditure	Revenue	Expenditure		Revenue	Expenditure
				<b>Plant nursery</b>		
0	2,000	0	1,171	Nursery Operating Costs	0	2,000
2,000	0	161	0	Community Nursery Sales	1,000	0
2,000	2,000	161	1,171	Total	1,000	2,000
				<b>Other economic services</b>		
0	17,000	0	28,264	Water Supply - Standpipes	0	30,000
0	0	0	12,911	Drought Relief - Water Tanks	0	7,000
0	0	0	0	<b>Community Resource Centre</b>		
0	5,000	0	4,652	Office Maintenance	0	10,000
0	2,750	0	0	Contribution	0	100
0	11,000	0	5,463	Office Utilities	0	11,660
0	0	0	6,478	Cleaning	0	7,000
0	13,000	0	13,049	Depreciation Expense	0	13,000
1,000	0	2,367	0	Charges Community Bus Hire	2,500	0
0	0	0	2,345	Loan 6 Interest Community Bus	4,845	4,671
1,000	0	25	0	Reimbursements	100	0
5,000	0	5,961	0	Commission Police Licensing	6,000	0
7,000	48,750	8,353	73,162	Total	13,445	83,431
				<b>OTHER PROPERTY &amp; SERVICES</b>		
				<b>Private works</b>		
70,000	50,000	32,077	28,733	Private Works	30,000	25,000
70,000	50,000	32,077	28,733	Total	30,000	25,000
				<b>Public works overheads</b>		
2,500	0	6,787	0	Contributions & Reimbursements	2,500	0
5,000	0	2,755	0	Sale of Scrap	1,000	0
5,000	0	0	0	Reimbursements	100	0
0	44,000	0	42,293	Insurance on Works	0	45,000
0	100	0	0	Workers Compensation	0	100
0	15,000	0	14,055	Supervision costs	0	15,000
0	10,000	0	12,466	Staff Training	0	15,000
0	4,500	0	2,644	Protective Clothing	0	3,500
0	5,500	0	3,975	Service Pay	0	4,160
0	45,500	0	40,116	Sick & Holiday Pay	0	62,833
0	10,000	0	8,338	Long Service Leave	0	9,684
0	47,000	0	37,404	Superannuation Works	0	49,677
0	2,500	0	688	Travel & Conference Expenses	0	1,500
0	0	0	600	Eng. & Technical Support	0	5,000
0	17,000	0	27,682	Other Costs	0	15,000
0	12,000	0	12,337	Fringe Benefits Tax	0	10,000
0	125,235	0	116,108	Allocation of Administration	0	156,773
0	(338,335)	0	(306,306)	LESS Allocation of PWO	0	(393,227)
12,500	0	9,542	12,398	Total	3,600	0

	<b>Shire of Westonia</b>	<b>2011/12 Budget</b>
<b>14-4 Plant operations</b> Expenditure necessarily incurred in the maintenance and operation of plant includes fuel, oil, tyres, insurance and registration, repairs, replacement parts and tools, direct labour of mechanics and plant operators. The hire rates fixed by council should, as far as practicable, absorb the total expenditure of plant running costs and usage.		
<b>14-5 Salaries and wages</b> The total of salaries and wages incurred during the year is recorded under this sub-programme and allocated over the various works and services to which it relates.		
<b>14-7 Unclassified</b>		
<b>14-8 Town planning schemes</b>		

**Shire of Westonia  
2011/12 Budget**

2010/11				Detailed Operating Revenue/Expenditure	2011/12	
Budget		Forecast			Budget	
Revenue	Expenditure	Revenue	Expenditure		Revenue	Expenditure
				<b>Plant operations</b>		
0	0	30,367	0	Diesel Rebate Claims	30,000	0
0	6,000	0	7,262	Consumable Items	0	6,000
0	10,000	0	108	Expendable Tools	0	1,000
0	10,000	0	0	Blades & Tyres	0	10,000
0	150,000	0	94,714	Fuels & Oils	0	120,000
0	30,000	0	25,334	Insurance & Licences	0	30,000
0	60,000	0	23,570	Parts & Repairs	0	50,000
0	35,000	0	13,145	Repair Wages	0	25,000
0	20,000	0	10,485	Tyres & Batteries	0	20,000
0	130,000	0	129,783	Depreciation Expense	0	131,100
0	(451,000)	0	(243,011)	LESS Plant Allocations	0	(393,100)
0	0	30,367	61,391	Total	30,000	0
				<b>Salaries and wages</b>		
0	750,000	0	643,375	Gross Total Salaries and Wages	0	856,763
0	(750,000)	0	(643,375)	LESS SALS/WAGES ALLOCATED	0	(856,763)
				<b>Unclassified</b>		
100	0	0	0	Reimbursements	100	0
100	0	0	0	Total	100	0
				<b>Town planning schemes</b>		
0	0	2,530	0	Sale of Land Release Lots	2,530	0
0	0	2,530	0	Total	2,530	0
1,783,229	2,479,125	2,178,296	2,418,103		2,034,630	2,662,613
	(695,896)		(239,806)			(627,983)
880,200		921,200		<b>Other</b>		
				Capital Grants	818,795	
2,663,429	184,304	3,099,496	681,394	Total	2,853,425	190,812

# Shire of Westonia



## ANNUAL BUDGET

for the year ending 30 June 2012

## CAPITAL WORKS PROGRAM



Shire of Westonia

2011/12 Budget

**04 GOVERNANCE**

**04-2 Other governance**

[Replacement of DWO's Vehicle](#)

Trade	55,600	WDV	52,592	Profit	3,008	<b>Cost</b>	68,500
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This vehicle was due for replacement in 2010/11.

**09 HOUSING**

**09-1 Staff housing**

This will enable the construction of new staff housing at 305 Pyrite Street to be funded from Royalties for regions.

Lot 102 Jasper Street	Sale	90,000	WDV	36,950	Profit	53,050
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Proceeds to building reserve

**09-2 Other housing**

additional funds requires to complete the project.

**11 RECREATION & CULTURE**

**11-1 Public halls, Civic Centre**

**11-2 Swimming Pool**

**11-3 Other recreation and sport**

**11-7 Heritage**

This will enable the completion of the construction of the façade utilising the federal grants received in 2010/11. The remaining funds will be carried forward in this budget and an additional \$30,000.

Shire of Westonia						Funding/Capital Works Program	
ANNUAL BUDGET							
for the year ending 30 June 2012							
2010/11				CAPITAL WORKS PROGRAM		2011/12	
Budget		Forecast				Budget	
Funding	Outlays	Funding	Outlays			Funding	Outlays
				<b>GOVERNANCE</b>			
				<b>Other governance</b>			
	70,000	0	0	DWO's Vehicle		68,500	
55,000		0		Sale of assets	55,600		
55,000	70,000	0	0	Total	55,600	68,500	
				<b>HOUSING</b>			
				<b>Staff housing</b>			
	0	0	0	New Staff Housing		328,212	
0		0		Royalties for Regions	328,212		
		0	0	<b>Lot 102 Jasper Street</b>			
80,000		0		Sale of assets	90,000		
	30,000	0	25,976	Lot 41 Wolfram- Shed & Carport			
80,000	30,000	0	25,976	Total	418,212	328,212	
				<b>Other housing</b>			
	1,150,000	0	1,177,577	Lifestyle Village Project		160,000	
120,000		120,000		Building Reserve	0		
400,000		399,876		Community Development Reserve	0		
379,900		379,900	0	Royalties for Regions			
899,900	1,150,000	899,776	1,177,577	Total	0	160,000	
				<b>RECREATION &amp; CULTURE</b>			
				<b>Public halls, Civic Centre</b>			
	20,000	0	20,755	Resource Centre Façade		30,000	
0	20,000	0	20,755	Total	0	30,000	
				<b>Swimming Pool</b>			
		0	0	Chlorination Unit		7,000	
0	0	0	0	Total	0	7,000	
				<b>Other recreation and sport</b>			
	15,000	0	0	Clears for Stadium		15,000	
	20,000	0	0	Tank for Treated Water Oval		30,000	
0	35,000	0	0	Total	0	45,000	
				<b>Heritage</b>			
	65,000	0	113,825	Old Club Hotel Museum Project		35,000	
60,000		60,000	0	LotteryWest Grant			
		0	1,682	Shopfront Façade - Carport		60,000	
		30,000		Regnl & Local Comm Infra Progm(RLCIP)			
	50,000	0	41,185	Poppit Head Monument Project			
25,000		36,000	0	Grants			
85,000	115,000	126,000	156,691	Total	0	95,000	



**12 TRANSPORT**

**12-1 Road Infrastructure**

**State Road 2020 Funds**

Funds provided from the regional road group grants on the basis of two thirds of the total cost of the project.

**Roads to Recovery Grants**

**12-1 Other Road Infrastructure**

**12-4 Depots**



Shire of Westonia						Funding/Capital Works Program	
ANNUAL BUDGET							
for the year ending 30 June 2012							
2010/11				CAPITAL WORKS PROGRAM		2011/12	
Budget		Forecast				Budget	
Funding	Outlays	Funding	Outlays			Funding	Outlays
	0			<b>TRANSPORT</b>			
174,000		174,000	0	<b>Road Infrastructure</b>		249,283	
	85,360	0	83,478	<b>State Road 2020 Funds</b>			0
	175,640	0	172,013	State 2020 - Warralakin Rd			180,555
		0	0	State 2020 - Leach Rd			193,370
		0	0	State 2020 - Leach Rd slk 15.5-21.3			
174,000	261,000	174,000	255,490	Total		249,283	373,925
241,300		241,300	0	<b>Roads to Recovery Grants</b>		241,300	
	72,000	0	91,751	R2R2 - Begley Rd			
	79,000	0	85,083	R2R2 - Walgoolan South Rd			
	90,300	0	72,684	R2R2 - Carrabin South Rd			
		0	0	R2R2 - Wolfram St			241,300
241,300	241,300	241,300	249,518	Total		241,300	241,300
				<b>Other Road Infrastructure</b>			
	75,000	0	94,110	Council - Goldfields Rd			81,000
	67,000	0	0	Council-Echo Valley Rd			70,000
	15,000	0	0	Council-Logan Rd			17,000
	28,000	0	0	Council-Elachbutting Rd			29,000
	68,000	0	0	Council-Maxfield Rd			71,000
	69,000	0	0	Council-George Rd			72,000
	29,000	0	0	Council-Daddow Rd			31,000
	41,000	0	14,623	Council-Day Rd			26,000
	64,000	0	21,409	Council-Clothier Rd			32,000
	35,000	0	44,152	Council-Quartz St			0
	41,000	0	44,308	Council-Cement St			0
	27,000	0	0	Council-Kaolin St			
	15,000	0	0	Council-Diorite St			0
	73,700	0	85,162	Council-Other Improvements			35,000
0	647,700	0	303,765	Total		0	464,000
				<b>Depots</b>			
		0	0	Purchase Lot 101			17,000
		0	0	Depot Water Tanks			15,000
0	0	0	0	Total		0	32,000



Shire of Westonia

2011/12 Budget

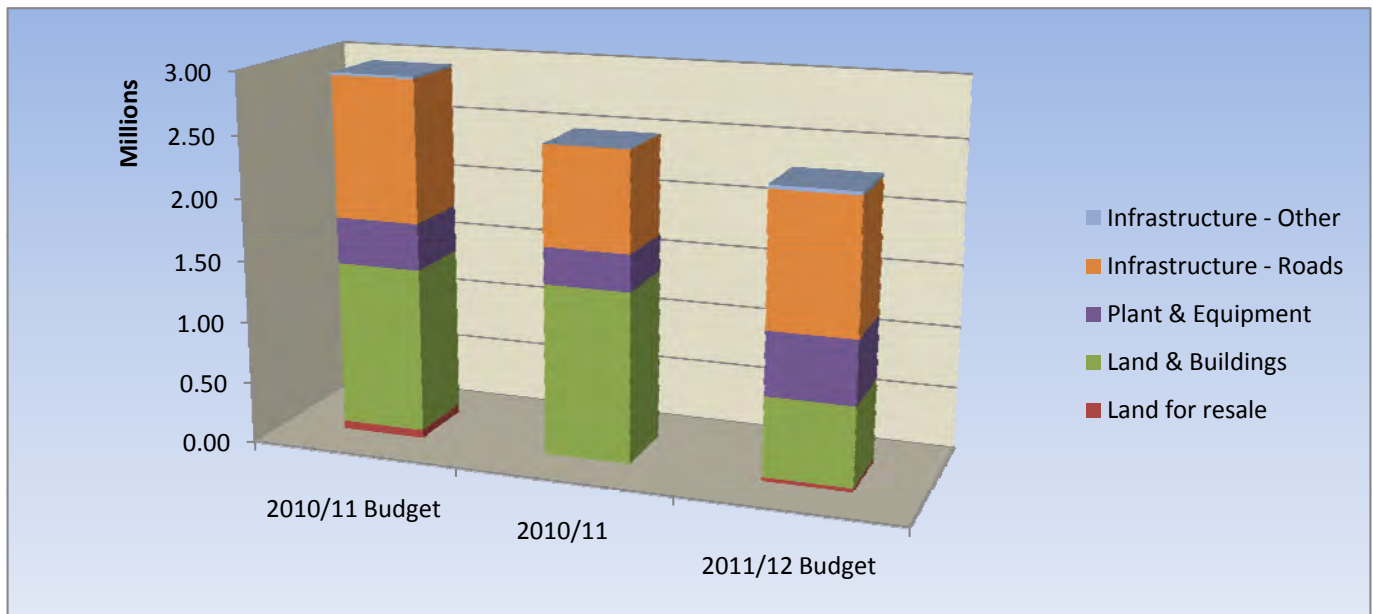
**12-5 Road plant/equipment**

							Cost
Front End Loader	Trade		WDV		Loss	0	
Grader - Caterpillar 140G	Trade	70,000	WDV	84,140	Loss	(14,140)	280,000
	Changeover costs	210,000					
	Plant Reserve	210,000					
Works Supervisor Vehicle	Trade	23,500	WDV	30,945	Loss	(7,445)	40,500
	Changeover costs	17,000					
Maintenance Ute	Trade	5,900	WDV	16,404	Loss	(10,504)	21,000
	Changeover costs	15,100					
3t Tip Truck	Trade	25,000	WDV	26,282	Loss	(1,282)	66,000
	Changeover costs	41,000					
Speed Display Trailer	Trade	0	WDV	0	Loss	0	15,500

**13 ECONOMIC SERVICES**

**14-8 Town planning schemes**

Sale of Land Release Lots	sale	5,000	WDV	2,470	Profit	2,530	30,000
	Changeover costs	25,000					



Shire of Westonia ANNUAL BUDGET for the year ending 30 June 2012						Funding/Capital Works Program	
2010/11				<b>CAPITAL WORKS PROGRAM</b>	2011/12		
Budget		Forecast			Budget		
Funding	Outlays	Funding	Outlays		Funding	Outlays	
				<b>Road plant/equipment</b>			
	270,000	0	263,238	Front End Loader		0	
120,000		130,000		Sale of assets	0		
		0	0	Grader		280,000	
0		0	0	Sale of assets	70,000		
		0	0	Plant Reserve	210,000		
	38,000	0	35,005	Works Supervisor Vehicle		40,500	
30,000		25,005		Sale of assets	23,500		
		0	0	Maintenance Ute		21,000	
0		0	0	Sale of assets	5,900		
		0	0	3t Tip Truck		66,000	
0		0	0	Sale of assets	25,000		
		0	0	Speed Display Trailer		15,500	
150,000	308,000	155,005	298,243	Total	334,400	423,000	
				<b>ECONOMIC SERVICES</b>			
				<b>Town planning schemes</b>			
0	65,000	0	0	Headworks Charges Land Development		30,000	
		0	0	Sale of assets	5,000		
0	65,000	0	0	Total	5,000	30,000	
1,685,200	2,943,000	1,596,081	2,488,014		1,303,795	2,297,937	
				<b>SUMMARY</b>			
	65,000		0	Land for resale		30,000	
	1,330,000		1,380,999	Land & Buildings		645,212	
	378,000		298,243	Plant & Equipment		513,500	
	1,150,000		808,772	Infrastructure - Roads		1,079,225	
	20,000		0	Infrastructure - Other		30,000	
	2,943,000		2,488,014			2,297,937	
				<b>FUNDED BY</b>			
880,200		921,200		Grants	818,795		
285,000		155,005		Sale of assets	275,000		
0		0		Plant Reserve	210,000		
120,000		120,000		Building Reserve	0		
400,000		399,876		Community Development Reserve	0		
1,685,200		1,596,081			1,303,795		
1,257,800		891,933		Rate Funded	994,142		



# **Shire of Westonia**

## **ANNUAL BUDGET**

for the year ending 30 June 2012

# **ACCOUNT NUMBERS**

**Shire of Westonia**

**ANNUAL BUDGET**

for the year ending 30 June 2012

New accounts required

I134209 · Recoup Interest Community Bus  
E134209 · Loan 6 Interest Community Bus  
E101450 · Refuse Management Plan  
I092410 · Royalties for Regions 2011/12  
I032250 · Grants Commission - Road  
E168009 · Purchase Lot 101  
E168010 · New Staff Housing  
E168504 · Grader - Caterpillar 140G  
E168506 · Maintenance Ute  
E168507 · 3t Tip Truck  
E168510 · Chlorination Unit  
E168511 · Speed Display Trailer  
E168512 · Depot Water Tanks  
E168201 · R2R2 - Wolfram St  
E168120 · State 2020 - Leach Rd slk 15.5-21.3

**Note**

Account numbers should be created in accordance with the Shires procedures.  
They do not have to be the same as above.

Shire of Westonia  
2011/12 Budget

Detailed Operating Revenue/Expenditure	2011/12		Income Account	Expenditure Account
	Budget			
	Revenue	Expenditure		
<b>GENERAL PURPOSE FUNDING</b>				
<b>Rate Revenue</b>				
Rates Levied GRV	206,153	0	I031100 · GRV	
Rates Levied UV	452,801	0	I031150 · UV	
Mining Rates	353	0	I031200 · Mining Rates	
Minimum Rates GRV	10,850	0	I031250 · Minimum GRV	
Minimum Rates UV	8,050	0	I031300 · Minimum UV	
Minimum Rates Mining	8,750	0	I031350 · Minimum Mining	
Interim Rates GRV	0	0	I031400 · Interim GRV	
Interim Rates UV	0	0	I031450 · Interim UV	
Interim Rates Mining	2,027	0	I031500 · Interim Mining	
Write off	0	0	I031700 · Written Off	
Ex-gratia rates	0	0	I031750 · Ex-Gratia	
<b>Other</b>				
Administration Fees	360	0	I031550 · Instalment Interest & Admin Fee	
Interest on Instalments	550	0	I031550 · Instalment Interest & Admin Fee Int	
Interest on Arrears	1,650	0	I031600 · Non-Payment Rates Penalty	
FESA ESL Admin Fee	3,350	0	I051300 · FESA ESL Admin Fee	
Other Revenue	100	0	I032950 · Other Revenue	
Legal Fees	0	5,000		E031100 · Legal Fees
Postage/Freight	0	1,000		E031200 · Postage/Freight
Title Searches	0	500		E031300 · Title Searches
Valuation Expenses	0	5,000		E031400 · Valuation Expenses
Allocation of Administration	0	19,003		E031997 · Admin Allocation GPF
Bank Fees	0	2,500		E032100 · Bank Fees
<b>Total</b>	<b>694,994</b>	<b>33,003</b>		
<b>Grants - untied</b>				
Grants Commission - general purposes	389,282	0	I032200 · Grants Commission	
Grants Commission - Road	336,243	0	I032250 · Grants Commission - Road	
Contributions, Reimbursements	250	0	I032100 · Contributions, Reimbursements	
	0	0		
<b>Total</b>	<b>725,775</b>	<b>0</b>		
<b>Interest Earnings</b>				
Municipal Interest	25,000	0	I032300 · Interest on Invest - Municipal	
Leave Reserve	4,600	0	I032400 · Interest on Invest - LSL Reserv	
Plant Reserve	8,300	0	I032500 · Interest on Invest - Plant Rese	
Building Reserve	7,000	0	I032600 · Interest on Invest - Building R	
Television Reserve	1,000	0	I032700 · Interest on Invest - Television	
Community Development Reserve	3,200	0	I032800 · Interest on Invest - Comm. Dev	
Waste Management Reserve	1,200	0	I032900 · Interest on Invest - Waste Res	
<b>Total</b>	<b>50,300</b>	<b>0</b>		

**Shire of Westonia**  
**2011/12 Budget**

Detailed Operating Revenue/Expenditure	2011/12		Income Account	Expenditure Account
	Budget			
	Revenue	Expenditure		
<b>GOVERNANCE</b>				
<b>Members of council</b>				
Advertising	0	4,000		E041100 · Advertising
Audit Fees	0	15,000		E041200 · Audit Fees
Conference Expenses	0	18,000		E041250 · Conference Expenses
Consultancy	0	35,000		E041300 · Consultancy
Donations & Gifts	0	2,500		E041350 · Donations & Gifts
Insurance-Members	0	4,000		E041500 · Insurance-Members
Contribution to CEO Package	0	40,000		E041550 · Structural Reform Costs
Allowances - President	0	1,000		E041150 · Allowances - President
Members Sitting Fees	0	22,000		E041600 · Members Sitting Fees
Members travelling	0	2,500		E041650 · Members Travelling
Refreshments & Receptions	0	17,000		E041750 · Refreshments & Recep
Subs - WALGA	0	17,000		E041800 · Subs - WALGA
Subs - WEROC	0	10,000		E041820 · Subs - WEROC
Subs - Great Eastern Zone	0	4,800		E041830 · Subs - Great Eastern Zc
Subs - LGMA Corporate	0	750		E041840 · Subs - LGMA Corporate
Subs - Country Risk Management	0	3,500		E041850 · Subs - Country Risk Ma
Subs - Fitzgerald Strategies	0	0		E041860 · Subs - Fitzgerald Strate
Chambers Maintenance	0	1,000		E041900 · Chambers Maintenance
Chambers Cleaning	0	1,500		E041910 · Chambers Cleaning
Chambers Utilities	0	500		E041920 · Chambers Utilities
Allocation of Administration	0	95,016		E041997 · Admin Allocation - Mer
Depreciation Expense	0	1,900		E041998 · Depn - Members
Contributions, Reimbursements	3,000	0	I041100 · Contributions, Reimbursements	
Operating Grant	0	0	I121400 · Operating Grant	
Election Expenses	0	8,000		E041400 · Election Expenses
Restructuring Charges	500	0	I041600 · Restructuring Charges	
Photocopying	100	0	I041200 · Photocopying	
Sale of Electoral Rolls	50	0	I041300 · Sale of Electoral Rolls	
R4R LT Financial Planning	15,000	15,000	I041500 · R4R Capital	E041700 · R4R LT Financial Planni
<b>Total</b>	<b>18,650</b>	<b>319,966</b>		
<b>Other governance</b>				
Staff Salaries	0	313,838		E142100 · Staff Salaries
Superannuation	0	35,048		E142150 · Superannuation
Workcover Insurance	0	8,000		E142200 · Workcover Insurance
Conferences & Training	0	4,500		E142250 · Conferences & Training
Accounting Assistance	0	15,000		E142300 · Accounting Assistance
Subs - UHY Haines Norton	0	19,000		E041870 · Subs - UHY Haines Nort
Advertising	0	3,000		E142350 · Advertising
Office Equipment Upgrade/Mtce	0	10,000		E142400 · Office Equipment Upgra
Office Building Maintenance	0	15,000		E142450 · Office Building Mainten
Office Cleaning	0	7,500		E142500 · Office Cleaning
Office Utilities	0	7,500		E142550 · Office Utilities
Printing & Stationery	0	12,000		E142600 · Printing & Stationery
Postage & Freight	0	2,500		E142650 · Postage & Freight

Shire of Westonia  
2011/12 Budget

Detailed Operating Revenue/Expenditure	2011/12		Income Account	Expenditure Account
	Budget			
	Revenue	Expenditure		
Telephone	0	12,000		E142700 · Telephone
Travel & Accommodation	0	3,500		E142750 · Travel & Accommodation
<b>Allocation of Administration costs</b>				
Governance	0	(95,016)		E142901 · LESS ADMIN ALLOCATE
Rates	0	(19,003)		E142902 · LESS ADMIN ALLOCATE
Fire Control	0	(9,502)		E142903 · LESS ADMIN ALLOCATE
Health	0	(9,502)		E142904 · LESS ADMIN ALLOCATE
Welfare	0	(9,502)		E142905 · LESS ADMIN ALLOCATE
Staff Housing	0	(9,502)		E142906 · LESS ADMIN ALLOCATE
Other Housing	0	(9,502)		E142907 · LESS ADMIN ALLOCATE
Community Amenities	0	(14,252)		E142908 · LESS ADMIN ALLOCATE
Recreation	0	(71,262)		E142909 · LESS ADMIN ALLOCATE
Economic Services NRM	0	(47,508)		E142910 · LESS ADMIN ALLOCATE
Tourism	0	(23,754)		E142911 · LESS ADMIN ALLOCATE
PWO'Head	0	(156,773)		E142912 · LESS ADMIN ALLOCATE
Depreciation Expense	0	10,700		E142998 · Depn - Other Governan
Gain on Disposal of Asset	3,008	0	I142999 · Gain on Disposal of Asset	
Loss on Disposal of Assets	0	0		E142999 · Loss on Disposal of Ass
Reimbursements	1,000	0	I142100 · Reimbursements	
<b>Total</b>	<b>4,008</b>	<b>4,008</b>		
<b>LAW, ORDER &amp; PUBLIC SAFETY</b>				
<b>Fire prevention</b>				
FESA Subsidy/Bush Fire Control	29,180	15,088	I051200 · FESA Opera	E051100 · Cost Bush Fire Control
Utilities Rates & Taxes	0	1,590		E051600 · Utilities Rates & Taxes
Fire Insurance	0	3,000		E051800 · Fire Insurance
Allocation of Administration	0	9,502		E051997 · Admin Allocation - Fire
Depreciation Expense	0	11,400		E051998 · Depn - Fire Control
Reimbursements	4,000	0	I051100 · Reimbursements	
Catalpa MOU Emergency Services	15,000	0	I051500 · Catalpa MOU Emergency Services	
<b>Total</b>	<b>48,180</b>	<b>40,580</b>		
<b>Animal control</b>				
Dog Control Expenses (Ranger)	0	6,000		E052100 · Dog Control Expenses (
Dog Registration Fees	300	0	I052100 · Dog Registration Fees	
Dog Fence Project	0	0	I053200 · Dog Fence Project	
Fines/Recoups	100	0	I052200 · Fines/Recoups	
<b>Total</b>	<b>400</b>	<b>6,000</b>		
<b>Other law, order, public safety</b>				
Key Management System	0	0		E053100 · Key Management System
Admin Fee Crime Prevention Plan	0	0	I053400 · Admin Fee Crime Prevention Plan	
<b>Total</b>	<b>0</b>	<b>0</b>		



**Shire of Westonia  
2011/12 Budget**

Detailed Operating Revenue/Expenditure	2011/12		Income Account	Expenditure Account
	Budget			
	Revenue	Expenditure		
<b>HEALTH</b>				
<b>Preventive services - Admin/inspection</b>				
Contract EHO	0	15,000		E073100 · Contract EHO
Analytical Expenses	0	750		E073200 · Analytical Expenses
Allocation of Administration	0	9,502		E073997 · Admin Allocated - Health
Reimbursements	0	0	I073100 · Reimbursements	
<b>Total</b>	<b>0</b>	<b>25,252</b>		
<b>Preventive services - Pest control</b>				
Mosquito Control	0	2,500	I075100 · Mosquito C	E075100 · Mosquito Control
<b>Total</b>	<b>0</b>	<b>2,500</b>		
<b>Other health</b>				
Ambulance Services	0	1,500		E074100 · Ambulance Services
Medical Room & Dr Expenses	0	1,000		E074200 · Medical Room & Dr Exp
Depreciation Expense	0	100		E074998 · Depreciation - Health
Reimbursements RFDS	1,500	0	I074100 · Reimbursements RFDS	
<b>Total</b>	<b>1,500</b>	<b>2,600</b>		
<b>EDUCATION &amp; WELFARE</b>				
<b>Other education</b>				
Westonia Primary School	0	500		E081100 · Westonia Primary Scho
MSHS Chaplaincy Service	0	500		E081200 · MSHS Chaplaincy Servic
Admin Allocated - Education	0	9,502		E081997 · Admin Allocated - Educ
<b>Total</b>	<b>0</b>	<b>10,502</b>		
<b>Other welfare</b>				
Seniors Luncheon	0	2,500		E081300 · Seniors Luncheon
Wheatbelt Agcare	0	900		E081400 · Wheatbelt Agcare
Community Drought Relief Fund	0	7,639	I081200 · Community	E081500 · Community Drought Re
Reimbursements	50	0	I081100 · Reimbursements	
<b>Total</b>	<b>50</b>	<b>11,039</b>		
<b>HOUSING</b>				
<b>Staff housing</b>				
Rental/Maintenance	4,000	40,000	I091100 · Rentals	E091100 · Building Maintenance
Utilities	0	10,600		E091200 · Utilities
Interest on Loans	0	800		E091300 · Interest on Loans
Allocation of Administration	0	9,502		E091997 · Admin Allocated - Staff
Depreciation Expense	0	12,300		E091998 · Depreciation - Staff Hou
Reimbursements	5,000	0	I091200 · Reimbursements	
Gain On Asset Disposal	53,050	0	I091999 · Gain On Asset Disposal	
<b>Total</b>	<b>62,050</b>	<b>73,202</b>		

**Shire of Westonia**  
**2011/12 Budget**

Detailed Operating Revenue/Expenditure	2011/12		Income Account	Expenditure Account
	Budget			
	Revenue	Expenditure		
<b>Other housing</b>				
Rents/Maintenance	118,920	26,900	I092100 · Rentals	E092100 · Building Maintenance
Mine Lease Fee-Shed/Vlage/Carpk	32,800	0	I134300 · Mine Lease Fee-Shed/Vlage/Carpk	
Utilities	0	3,180		E092200 · Utilities
Interest on Loans 3 & 5	0	28,819		E092300 · Interest on Loans 3 & 5
JV Housing - Rental/Maintenance	12,000	15,000	I092300 · Rentals JV H	E092400 · Maintenance JV Housin
JV Housing - Utilities	0	4,240		E092500 · Utilities JV Housing
Allocation of Administration	0	9,502		E092997 · Admin Allocated - Othe
Depreciation Expense	0	34,700		E092998 · Depreciation - Other Ho
Reimbursements	100	0	I092200 · Reimbursements	
<b>Total</b>	<b>163,820</b>	<b>122,341</b>		
<b>COMMUNITY AMENITIES</b>				
<b>Sanitation - Household</b>				
Domestic Refuse Collection	6,000	8,000	I101100 · Charges Rel	E101100 · Domestic Refuse Collec
Refuse Site Maintenance	0	10,000		E101400 · Refuse Site Maintenanc
Refuse Management Plan	0	20,000		E101450 · Refuse Management Pl
Allocation of Administration	0	14,252		E101997 · Admin Allocated - Comi
<b>Total</b>	<b>6,000</b>	<b>52,252</b>		
<b>Sanitation - Other</b>				
Refuse Collection Public Bins	0	1,000		E101300 · Refuse Collection Public
DruMuster	0	1,000	I101300 · DruMuster	E101500 · DruMuster
Waste Oil Facility	0	500		E101600 · Waste Oil Facility
<b>Total</b>	<b>0</b>	<b>2,500</b>		
<b>Other community amenities</b>				
Public Conveniences Mtce	0	2,000		E107200 · Public Conveniences M
Public Conveniences Utilities	0	1,060		E107300 · Public Conveniences Ut
Public Conveniences Cleaning	0	1,500		E107400 · Public Conveniences Clk
Depreciation Expense	0	4,300		E107998 · Depreciation - Other Cc
Westonia Cemetery	500	2,000	I107100 · Fees - Ceme	E107100 · Westonia Cemetery
<b>Total</b>	<b>500</b>	<b>10,860</b>		
<b>RECREATION &amp; CULTURE</b>				
<b>Public halls, Civic Centre</b>				
Complex & Hall Charges	500	0	I111100 · Complex & Hall Charges	
Public Halls Maintenance	0	10,000		E111100 · Public Halls Maintenanc
Public Halls Utilities	0	2,870		E111200 · Public Halls Utilities
Public Halls Cleaning	0	4,000		E111250 · Public Halls Cleaning
Complex Maintenance	0	2,000		E111300 · Complex Maintenance
Complex Utilities	0	3,370		E111400 · Complex Utilities
Complex Cleaning	0	5,000		E111500 · Complex Cleaning
Contribution Catalpa Gymnasium	40,000	0	I111800 · Contribution Catalpa Gymnasium	
Stadium Fees/Maintenance	500	5,000	I111200 · Stadium Ch	E111600 · Stadium Maintenance
Stadium Utilities	0	5,300		E111700 · Stadium Utilities
Stadium Cleaning	0	5,000		E111800 · Stadium Cleaning
Depreciation Expense	0	34,000		E111998 · Depreciation - Buildings
Contribution Catalpa Res MOU	16,900	0	I111300 · Contribution Catalpa Res MOU	
<b>Total</b>	<b>57,900</b>	<b>76,540</b>		

**Shire of Westonia**  
**2011/12 Budget**

Detailed Operating Revenue/Expenditure	2011/12		Income Account	Expenditure Account
	Budget			
	Revenue	Expenditure		
<b>Swimming Pool</b>				
Pool Subsidy	3,000	0	I112200 · Pool Subsidy	
Pool Fees/Maintenance	0	75,000	I112100 · Pool Fees	E112100 · Pool Operating Costs
Pool Utilities	0	15,900		E112200 · Pool Utilities
Depreciation Expense	0	11,700		E112998 · Depn - Swimming Pool
Reimbursements	500	0	I112400 · Reimbursements	
<b>Total</b>	<b>3,500</b>	<b>102,600</b>		
<b>Other recreation and sport</b>				
Gardens & Reserves	0	15,000		E113100 · Gardens & Reserves
Mtce Playground, Tennis, Bowls	0	5,000		E113200 · Mtce Playground, Tenn
Oval Maintenance	0	4,000		E113300 · Oval Maintenance
Oval Utilities	0	15,000		E113400 · Oval Utilities
Be Active Scheme	0	7,200		E113500 · Be Active Scheme
Allocation of Administration	0	71,262		E113997 · Admin Allocated R & C
Depreciation Expense	0	19,200		E113998 · Depreciation - Recreati
Marquee Hire Charges	1,000	0	I113200 · Marquee Hire Charges	
<b>Total</b>	<b>1,000</b>	<b>136,662</b>		
<b>Television and radio re-broadcasting</b>				
Television Equipment Mtce	0	3,000		E115100 · Television Equipment M
Depreciation Expense	0	6,300		E115998 · Depreciation - Televisio
Service Charge	7,370	0	I115100 · Charges Levied	
<b>Total</b>	<b>7,370</b>	<b>9,300</b>		
<b>Libraries</b>				
Library Salaries	0	10,000		E114100 · Library Salaries
Library Expenses	0	3,500		E114200 · Library Expenses
Fines & Penalties	100	0	I114100 · Fines & Penalties	
Reimbursement Lost Books	100	0	I114200 · Reimbursement Lost Books	
<b>Total</b>	<b>200</b>	<b>13,500</b>		
<b>Other culture</b>				
Nature Reserves Maintenance	0	3,000		E116100 · Nature Reserves Maint
Walgoolan Gazebo Maintenance	0	2,000		E116200 · Walgoolan History & In
Centenary Celebrations	0	0		E116300 · Centenary Celebrations
History Book/Donation Walgoolan	0	0	I116100 · History Book & Donations Walgo	
Lotterywest Grant History Book	0	0	I116200 · Lotterywest Grant History Book	
<b>Total</b>	<b>0</b>	<b>5,000</b>		
<b>TRANSPORT</b>				
<b>Road Infrastructure</b>				
State Road Funds Direct Grant	75,758	0	I122100 · State Road Funds Direst Grant	
General Road Maintenance	0	190,000		E122100 · General Road Maintena
Drains Batters & Spraying	0	30,000		E122200 · Drains Batters & Sprayi
Street Lighting	0	5,500		E122600 · Street Lighting
Townsite Beautification	0	100,000		E122700 · Townsite Beautificatio
Traffic Signs & Equipment	0	15,000		E122800 · Traffic Signs & Equipme
Footpaths Maintenance	0	500		E122500 · Footpaths Maintenance
Depreciation Expense	0	877,200		E122998 · Depreciation - Transpor
<b>Total</b>	<b>75,758</b>	<b>1,218,200</b>		

**Shire of Westonia**  
**2011/12 Budget**

Detailed Operating Revenue/Expenditure	2011/12		Income Account	Expenditure Account
	Budget			
	Revenue	Expenditure		
<b>Depots</b>				
Depot Maintenance	0	15,000		E122300 · Depot Maintenance
Depot Utilities	0	4,240		E122400 · Depot Utilities
Interest on Loan 4	0	9,372		E122900 · Interest on Loan 4
<b>Total</b>	<b>0</b>	<b>28,612</b>		
<b>Road plant/equipment</b>				
Gain on Disposal of Asset	0	0	I124999 · Gain on Disposal of Asset	
Loss on Disposal of Asset	0	33,371		E124999 · Loss on Disposal of Asset
<b>Total</b>	<b>0</b>	<b>33,371</b>		
<b>Airport</b>				
Airport Fees/Maintenance	500	10,000	I126100 · Airport Land	E126100 · Westonia Airstrip Main
<b>Total</b>	<b>500</b>	<b>10,000</b>		
<b>ECONOMIC SERVICES</b>				
<b>Rural services</b>				
Contribution Yilgarn Shire	0	0	I131100 · Contribution Yilgarn Shire	
Tree Planter Hire	1,000	0	I131400 · Tree Planter Hire	
Funding Opportunities	10,000	0	I131800 · Funding Opportunities TBA	
Noxious Weed Control	0	1,000		E131900 · Noxious Weed Control
NRM Salaries	0	51,000		E131100 · NRM Salaries
NRM Superannuation	0	7,000		E131200 · NRM Superannuation
NRM - Workcover	0	1,500		E131300 · NRM - Workcover
NRM Contract	2,000	4,000	I131700 · NRM Contr	E131700 · NRM Contract
Promotional Material	0	500		E131850 · Promotional Material
Projects TBA	0	10,000		E131800 · Projects TBA
Allocation of Administration	0	47,508		E131997 · Admin Allocated - NRM
Wild Dog Contribution	0	5,000		E131950 · Wild Dog Contribution
<b>Total</b>	<b>13,000</b>	<b>127,508</b>		
<b>Tourism and area promotion</b>				
Souvenir Sales	200	0	I132110 · Souvineer Sales	
Area Promotions	0	10,000		E132100 · Area Promotions
Subs - CW Visitor Centre	0	2,000		E132200 · Subs - CW Visitor Centr
Subs - NEW Travel	0	2,000		E132300 · Subs - NEW Travel
<b>Caravan Park</b>				
Caravan Park Fees/Maintenance	15,000	10,000	I132100 · Caravan Pal	E132400 · Caravan Park Maintena
Caravan Park Utilities	0	630		E132500 · Caravan Park Utilities
Caravan Park Cleaning	0	2,000		E132600 · Caravan Park Cleaning
Allocation of Administration	0	23,754		E132997 · Admin Allocated - Touri
Depreciation Expense	0	8,900		E132998 · Depn - Tourism
<b>Total</b>	<b>15,200</b>	<b>59,284</b>		
<b>Building control</b>				
Contract EH Service	0	15,000		E133100 · Contract EH Service
Charges - Building Permits	3,000	0	I133100 · Charges - Building Permits	
Charges - Demolition Licence	100	0	I133200 · Charges - Demolition Licence	
Commissions BRB	200	0	I133300 · Commissions BRB	
<b>Total</b>	<b>3,300</b>	<b>15,000</b>		

Shire of Westonia  
2011/12 Budget

Detailed Operating Revenue/Expenditure	2011/12		Income Account	Expenditure Account
	Budget			
	Revenue	Expenditure		
<b>Plant nursery</b>				
Nursery Operating Costs	0	2,000		E131600 · Nursery Operating Cost
Community Nursery Sales	1,000	0	I131300 · Community Nursery Sales	
<b>Total</b>	<b>1,000</b>	<b>2,000</b>		
<b>Other economic services</b>				
Water Supply - Standpipes	0	30,000		E134200 · Water Supply - Standpi
Drought Relief - Water Tanks	0	7,000		E134800 · Drought Relief - Water
<b>Community Resource Centre</b>				
Office Maintenance	0	10,000		E134400 · Telecentre Office Maint
Contribution	0	100		E134300 · Telecentre Contributor
Office Utilities	0	11,660		E134500 · Telecentre Office Utiliti
Cleaning	0	7,000		E134600 · Telecentre Cleaning
Depreciation Expense	0	13,000		E134998 · Depreciation - Economi
Charges Community Bus Hire	2,500	0	I134200 · Charges Community Bus Hire	
Loan 6 Interest Community Bus	4,845	4,671	I134209 · Recoup Inte	E134209 · Loan 6 Interest Commu
Reimbursements	100	0	I134400 · Reimbursements	
Commission Police Licensing	6,000	0	I134500 · Commission Police Licensing	
<b>Total</b>	<b>13,445</b>	<b>83,431</b>		
<b>OTHER PROPERTY &amp; SERVICES</b>				
<b>Private works</b>				
Private Works	30,000	25,000	I141100 · Charges - Pl	E141100 · Plant Hire
<b>Total</b>	<b>30,000</b>	<b>25,000</b>		
<b>Public works overheads</b>				
Contributions & Reimbursements	2,500	0	I144100 · Contributions & Reimbursements	
Sale of Scrap	1,000	0	I144200 · Sale of Fuel & Scrap	
Reimbursements	100	0	I143100 · Reimbursements	
Insurance on Works	0	45,000		E143100 · Insurance on Works
Workers Compensation	0	100		E143550 · Workers Compensation
Supervision costs	0	15,000		E143200 · Supervision costs
Staff Training	0	15,000		E143250 · Staff Training
Protective Clothing	0	3,500		E143300 · Protective Clothing
Service Pay	0	4,160		E143350 · Service Pay
Sick & Holiday Pay	0	62,833		E143400 · Sick & Holiday Pay
Long Service Leave	0	9,684		E143150 · Long Service Leave
Superannuation Works	0	49,677		E143450 · Superannuation Works
Travel & Conference Expenses	0	1,500		E143500 · Travel & Conference Ex
Eng. & Technical Support	0	5,000		E143600 · Eng. & Technical Suppo
Other Costs	0	15,000		E143650 · Other Costs
Fringe Benefits Tax	0	10,000		E143700 · Fringe Benefits Tax
Allocation of Administration	0	156,773		E143997 · Admin Allocated - Work
LESS Allocation of PWO	0	(393,227)		E143999 · LESS PWOH ALLOCATEE
<b>Total</b>	<b>3,600</b>	<b>0</b>		

Shire of Westonia  
2011/12 Budget

Detailed Operating Revenue/Expenditure	2011/12		Income Account	Expenditure Account
	Budget			
	Revenue	Expenditure		
<b>Plant operations</b>				
Diesel Rebate Claims	30,000	0	I144300 · Diesel Rebate Claims	
Consumable Items	0	6,000		E144200 · Consumable Items
Expendable Tools	0	1,000		E144300 · Expendable Tools
Blades & Tyres	0	10,000		E144100 · Blades & Tynes
Fuels & Oils	0	120,000		E144400 · Fuels & Oils
Insurance & Licences	0	30,000		E144500 · Insurance & Licences
Parts & Repairs	0	50,000		E144600 · Parts & Repairs
Repair Wages	0	25,000		E144700 · Repair Wages
Tyres & Batteries	0	20,000		E144800 · Tyres & Batteries
Depreciation Expense	0	131,100		E144998 · Depreciation - Plant
LESS Plant Allocations	0	(393,100)		E144999 · LESS POC ALLOCATED-P
Total	30,000	0		
<b>Salaries and wages</b>				
Gross Total Salaries and Wages	0	856,763		E146010 · Gross Total Salaries and
LESS SALS/WAGES ALLOCATED	0	(856,763)		E146999 · LESS SALS/WAGES ALLC
<b>Unclassified</b>				
Reimbursements	100	0	I147100 · Reimbursements	
Total	100	0		
<b>Town planning schemes</b>				
Sale of Land Release Lots	2,530	0	I147999 · Gain on Disposal of Asset	
Total	2,530	0		
	2,034,630	2,662,613		
		(627,983)		
<b>Other</b>				
Capital Grants	818,795			
Total	2,853,425	190,812		

Shire of Westonia ANNUAL BUDGET for the year ending 30 June 2012		Funding/Capital Works Program			
11	CAPITAL WORKS PROGRAM	2011/12		Income Account	Expenditure Account
		Budget			
		Funding	Outlays		
<b>GOVERNANCE</b>					
<b>Other governance</b>					
DWO's Vehicle			68,500		E168501 · 12 - CEO Vehicle
Sale of assets		55,600			
Total		55,600	68,500		
<b>HOUSING</b>					
<b>Staff housing</b>					
New Staff Housing			328,212		E168010 · New Staff Housing
Royalties for Regions		328,212		I092410 · Royalties for Regions 2011/12	
<b>Lot 102 Jasper Street</b>					
Sale of assets		90,000			Lot 102 Jasper Street
Lot 41 Wolfram- Shed & Carport					E168004 · Shed & Carport Lot 41 Wolfram
Total		418,212	328,212		
<b>Other housing</b>					
Lifestyle Village Project			160,000		E168002 · Lifestyle Village Project
Royalties for Regions				I092400 · Royalties for Regions	
Total		0	160,000		
<b>RECREATION &amp; CULTURE</b>					
<b>Public halls, Civic Centre</b>					
Resource Centre Facade			30,000		E168007 · Resource Centre Upgrade
Total		0	30,000		
<b>Swimming Pool</b>					
Chlorination Unit			7,000		E168510 · Chlorination Unit
Total		0	7,000		
<b>Other recreation and sport</b>					
Clears for Stadium			15,000		E168005 · Clears for Stadium
Tank for Treated Water Oval			30,000		E168301 · Tank for Treated Water Oval
Total		0	45,000		
<b>Heritage</b>					
Old Club Hotel Museum Project			35,000		E168003 · Old Club Hotel Museum Project
LotteryWest Grant				I111600 · Lotterywest - Museum Grant	
Shopfront Façade - Carport			60,000		E092550 · Facade Carport
Regnl & Local Comm Infra Progm(RLCIP)				I092500 · Facade Carport	
Poppit Head Monument Project					E168006 · Poppit Head Monument Project
Grants				I116300 · Contributions to Poppit Headfra	
Total		0	95,000		
<b>TRANSPORT</b>					
<b>Road Infrastructure</b>					
<b>State Road 2020 Funds</b>					
State 2020 - Warralakin Rd		249,283	0	I121100 · State Road 2020 Funds	
State 2020 - Leach Rd slk 0.0-5.8			180,555		E168101 · State 2020 - Warralakin Rd
State 2020 - Leach Rd slk 15.5-21.3			193,370		E168102 · State 2020 - Leach Rd
Total		249,283	373,925		E168120 · State 2020 - Leach Rd slk 15.5
<b>Roads to Recovery Grants</b>					
R2R2 - Begley Rd		241,300		I121200 · R2R2 Funding	E168103 · R2R2 - Begley Rd

Shire of Westonia ANNUAL BUDGET for the year ending 30 June 2012			Funding/Capital Works Program		
11	CAPITAL WORKS PROGRAM	2011/12		Income Account	Expenditure Account
		Budget			
		Funding	Outlays		
	R2R2 - Walgoolan South Rd				E168104 · R2R2 - Walgoolan South Rd
	R2R2 - Carrabin South Rd				E168105 · R2R2 - Carrabin South Rd
	R2R2 - Wolfram St		241,300		E168201 · R2R2 - Wolfram St
	Total	241,300	241,300		
	<b>Other Road Infrastructure</b>				
	Council - Goldfields Rd		81,000		E168106 · Council - Goldfields Rd
	Council-Echo Valley Rd		70,000		E168107 · Council-Echo Valley Rd
	Council-Logan Rd		17,000		E168108 · Council-Logan Rd
	Council-Elachbutting Rd		29,000		E168109 · Council-Elachbutting Rd
	Council-Maxfield Rd		71,000		E168110 · Council-Maxfield Rd
	Council-George Rd		72,000		E168111 · Council-George Rd
	Council-Daddow Rd		31,000		E168112 · Council-Daddow Rd
	Council-Day Rd		26,000		E168113 · Council-Day Rd
	Council-Clothier Rd		32,000		E168114 · Council-Clothier Rd
	Council-Other Improvements		35,000		E168119 · Council-Other Improvements
	Total	0	464,000		
	<b>Depots</b>				
	Purchase Lot 101		17,000		E168009 · Purchase Lot 101
	Depot Water Tanks		15,000		E168512 · Depot Water Tanks
	Total	0	32,000		
	<b>Road plant/equipment</b>				
	Grader		280,000		E168504 · Grader - Caterpillar 140G
	Sale of assets	70,000			
	Plant Reserve	210,000			
	Works Supervisor Vehicle		40,500		E168502 · 12 - Works Supervisor Vehicle
	Sale of assets	23,500			
	Maintenance Ute		21,000		E168506 · Maintenance Ute
	Sale of assets	5,900			
	3t Tip Truck		66,000		E168507 · 3t Tip Truck
	Sale of assets	25,000			
	Speed Display Trailer		15,500		E168511 · Speed Display Trailer
	Total	334,400	423,000		
	<b>ECONOMIC SERVICES</b>				
	<b>Town planning schemes</b>				
	Headworks Charges Land Development		30,000		E147100 · Headworks Charges Land Devl
	Sale of assets	5,000			I147200 · Sale of Land Release Lots
	Total	5,000	30,000		
		1,303,795	2,297,937		
	<b>SUMMARY</b>				
	Land for resale		30,000		
	Land & Buildings		645,212		
	Plant & Equipment		513,500		
	Infrastructure - Roads		1,079,225		
	Infrastructure - Other		30,000		
			2,297,937		