



Shire of Westonia

ANNUAL BUDGET for the year ending 30 June 2015



SHIRE OF WESTONIA
BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

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SHIRE OF WESTONIA
STATEMENT OF COMPEREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2015

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
REVENUE				
Rates	8	779,979	735,952	760,571
Operating Grants, Subsidies and Contributions		613,090	628,169	382,189
Fees and Charges	11	343,600	286,833	261,420
Service Charges	10	-	-	-
Interest Earnings	2(a)	54,033	10,761	63,150
Other Revenue		15,450	37,347	84,257
		<u>1,806,152</u>	<u>1,699,062</u>	<u>1,551,587</u>
EXPENSES				
Employee Costs		(710,766)	(712,337)	(707,680)
Materials and Contracts		(594,906)	(538,211)	(598,355)
Utility Charges		(145,500)	(140,552)	(145,599)
Depreciation	2(a)	(1,347,860)	(1,419,778)	(811,800)
Interest Expenses	2(a)	(30,856)	(35,298)	(35,298)
Insurance Expenses		(109,048)	(117,843)	(91,800)
Other Expenditure		(13,500)	(50,127)	(3,500)
		<u>(2,952,436)</u>	<u>(3,014,146)</u>	<u>(2,394,032)</u>
		<u>(1,146,284)</u>	<u>(1,315,084)</u>	<u>(842,445)</u>
Non-Operating Grants, Subsidies and Contributions		1,281,738	965,486	1,835,000
Profit on Asset Disposals	4	10,325	-	-
Loss on Asset Disposals	4	<u>(21,004)</u>	<u>(95,900)</u>	<u>(84,500)</u>
NET RESULT		124,775	(445,498)	908,055
Other Comprehensive Income		<u>-</u>	<u>-</u>	<u>-</u>
TOTAL COMPREHENSIVE INCOME		<u>124,775</u>	<u>(445,498)</u>	<u>908,055</u>

Please note, Other Comprehensive Income (if any) is impacted upon by external forces and is not able to be reliably estimated.

It is anticipated, in all instances, any other comprehensive income will relate to non-cash transactions and as such, have no impact on this budget document.

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

SHIRE OF WESTONIA
STATEMENT OF COMPEREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2015

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
REVENUE (Refer Notes 1,2,8 to 13)				
Governance		3,150	-	7,150
General Purpose Funding		1,277,647	1,333,186	1,225,053
Law, Order, Public Safety		46,500	51,208	48,220
Health		1,500	1,547	1,500
Education and Welfare		200	2,307	50
Housing		186,750	61,845	140,420
Community Amenities		29,900	8,647	10,500
Recreation and Culture		84,600	84,891	75,190
Transport		66,805	68,297	78,500
Economic Services		55,400	83,843	80,419
Other Property and Services		53,700	3,291	50,700
		<u>1,806,152</u>	<u>1,699,062</u>	<u>1,717,702</u>
EXPENSES EXCLUDING				
FINANCE COSTS (Refer Notes 1,2 & 14)				
Governance		(260,688)	(33,635)	(325,844)
General Purpose Funding		(38,000)	(230,674)	(36,624)
Law, Order, Public Safety		(50,150)	(39,713)	(63,271)
Health		(27,870)	(21,802)	(14,713)
Education and Welfare		(14,400)	(13,015)	(31,163)
Housing		(44,637)	(125,218)	-
Community Amenities		(77,840)	(46,103)	(68,208)
Recreation & Culture		(368,760)	(333,039)	(348,322)
Transport		(1,382,492)	(1,420,988)	(1,354,790)
Economic Services		(270,692)	(238,777)	(287,212)
Other Property and Services		(416,907)	(511,182)	(30,000)
		<u>(2,952,436)</u>	<u>(3,014,146)</u>	<u>(2,560,147)</u>
FINANCE COSTS (Refer Notes 2 & 5)				
Housing		(47,698)	(51,328)	(51,328)
Transport		(19,637)	(18,266)	(18,266)
Economic Services		-	-	-
Other Property and Services		(7,193)	(6,769)	(6,769)
NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS				
General Purpose Funding		703,933		
Law, Order, Public Safety		-	266,093	-
Housing		-	-	1,104,564
Recreation & Culture		-		19,000
Transport		567,805	699,393	629,704
Economic Services		10,000		81,732
		<u>1,281,738</u>	<u>965,486</u>	<u>1,835,000</u>
PROFIT/(LOSS) ON DISPOSAL OF ASSETS (Refer Note 4)				
Governance		-	-	-
Housing		-	-	-
Transport		(10,679)	(4,906)	(84,500)
Economic Services		-	(8,879)	-
Other Property and Services		-	(82,115)	-
		<u>(10,679)</u>	<u>(95,900)</u>	<u>(84,500)</u>
NET RESULT		<u>124,775</u>	<u>(445,498)</u>	<u>908,055</u>
Other Comprehensive Income		<u>-</u>	<u>-</u>	<u>-</u>
TOTAL COMPREHENSIVE INCOME		<u>124,775</u>	<u>(445,498)</u>	<u>908,055</u>

Please note, Other Comprehensive Income (if any) is impacted upon by external forces and is not able to be reliably estimated.

It is anticipated, in all instances, any other comprehensive income will relate to non-cash transactions and as such, have no impact on this budget document.

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

**SHIRE OF WESTONIA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2015**

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		779,979	735,952	760,571
Operating Grants, Subsidies and Contributions		613,090	628,169	382,189
Fees and Charges		343,600	286,833	261,420
Service Charges		-	-	-
Interest Earnings		54,033	10,761	63,150
Goods and Services Tax		150,000	158,555	150,000
Other		38,950	858,275	84,257
		<u>1,979,652</u>	<u>2,678,545</u>	<u>1,701,587</u>
Payments				
Employee Costs		(710,766)	(712,337)	(780,987)
Materials and Contracts		(594,906)	(538,211)	(598,355)
Utility Charges		(145,500)	(140,552)	(145,599)
Insurance Expenses		(109,048)	(117,843)	(91,800)
Interest Expenses		(30,856)	(35,298)	(35,298)
Goods and Services Tax		(150,000)	(158,000)	(150,000)
Other		(13,500)	(50,127)	(23,500)
		<u>(1,754,576)</u>	<u>(1,752,368)</u>	<u>(1,825,539)</u>
Net Cash Provided By Operating Activities	15(b)	<u>1,004,237</u>	<u>926,177</u>	<u>(123,952)</u>
Cash Flows from Investing Activities				
Payments for Development of Land Held for Resale	3	-	-	-
Payments for Purchase of Property, Plant & Equipment	3	(1,331,688)	(618,389)	(1,805,250)
Payments for Construction of Infrastructure	3	(1,065,206)	(1,359,421)	(1,307,357)
Advances to Community Groups		-	-	-
Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		1,281,738	965,486	1,835,000
Proceeds from Sale of Plant & Equipment	4	164,500	118,968	115,000
Proceeds from Advances		-	-	-
Net Cash Used in Investing Activities		<u>(950,656)</u>	<u>(893,356)</u>	<u>(1,162,607)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	(74,528)	(76,363)	(76,363)
Repayment of Finance Leases		-	-	-
Proceeds from Self Supporting Loans		7,193	6,769	6,769
Proceeds from New Debentures	5	-	-	-
Net Cash Provided By (Used In) Financing Activities		<u>(67,335)</u>	<u>(69,594)</u>	<u>(69,594)</u>
Net Increase (Decrease) in Cash Held		<u>(13,754)</u>	<u>(36,773)</u>	<u>(1,356,153)</u>
Cash at Beginning of Year		937,489	974,262	2,054,753
Cash and Cash Equivalents at the End of the Year	15(a)	<u><u>923,735</u></u>	<u><u>937,489</u></u>	<u><u>698,600</u></u>

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

**SHIRE OF WESTONIA
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2015**

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
REVENUES	1,2			
Governance		3,150	-	7,150
General Purpose Funding		593,785	553,207	464,482
Law, Order, Public Safety		46,500	51,208	48,220
Health		1,500	1,547	1,500
Education and Welfare		200	2,307	50
Housing		186,750	231,431	140,420
Community Amenities		29,900	8,647	10,500
Recreation and Culture		84,600	84,891	75,190
Transport		666,805	768,297	78,500
Economic Services		55,400	83,843	80,419
Other Property and Services		53,700	3,291	50,700
		<u>1,722,290</u>	<u>1,788,669</u>	<u>957,131</u>
EXPENSES	1,2			
Governance		(260,688)	(33,635)	(402,072)
General Purpose Funding		(38,000)	(230,674)	(36,624)
Law, Order, Public Safety		(50,150)	(39,713)	(63,271)
Health		(27,870)	(21,802)	(14,713)
Education and Welfare		(14,400)	(13,015)	(31,163)
Housing		(71,500)	(125,218)	(80,555)
Community Amenities		(77,840)	(46,103)	(68,208)
Recreation & Culture		(368,760)	(333,039)	(348,322)
Transport		(1,395,800)	(1,420,988)	(1,354,790)
Economic Services		(267,000)	(238,777)	(387,212)
Other Property and Services		(454,956)	(489,772)	(130,000)
		<u>(3,026,964)</u>	<u>(2,992,736)</u>	<u>(2,916,930)</u>
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	4	10,679	95,900	84,500
Depreciation on Assets	2(a)	1,347,860	1,419,778	811,800
Capital Expenditure and Revenue				
Purchase Land Held for Resale	3	-	-	-
Purchase Land and Buildings	3	(803,188)	(169,654)	(1,314,020)
Purchase Infrastructure Assets - Roads	3	(1,065,206)	(1,532,476)	(1,307,357)
Purchase Infrastructure Assets - Parks	3	-	(6,945)	-
Purchase Plant and Equipment	3	(453,500)	(357,441)	(400,500)
Purchase Furniture and Equipment	3	(75,000)	(91,295)	(90,730)
Proceeds from Disposal of Assets	4	164,500	118,968	115,000
Grants/Contributions		1,281,738	965,486	1,928,307
Repayment of Debentures	5	74,528	76,363	76,363
Proceeds from New Debentures	5	-	-	-
Self-Supporting Loan Principal Income		-	-	-
Transfers to Reserves (Restricted Assets)	6	(210,500)	(82,403)	(33,900)
Transfers from Reserves (Restricted Assets)	6	146,500	-	120,000
ADD				
Estimated Surplus/(Deficit) July 1 B/Fwd	7	106,284	138,118	1,209,765
LESS				
Estimated Surplus/(Deficit) June 30 C/Fwd	7	-	106,284	-
Amount Required to be Raised from Rates	8	<u>(779,979)</u>	<u>(735,952)</u>	<u>(760,571)</u>

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

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES

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

(a) Basis of Accounting

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 budget has also been prepared on the accrual basis under the convention of historical cost accounting.

(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 budget.

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

All monies held in the Trust Fund are excluded from the financial statements, but a separate statement of those monies appears at Note 16 to this budget document.

(c) 2013/14 Actual Balances

Balances shown in this budget as 2013/14 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 ENDED 30TH JUNE 2015**

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 intentions to release for sale.

(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 ENDED 30TH JUNE 2015

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	15 to 20 years
- asphalt surfaces	20 to 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 & drainage systems	75 years

**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) 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 ENDED 30TH JUNE 2015**

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 ENDED 30TH JUNE 2015**

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 2014.

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 ENDED 30TH JUNE 2015**

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 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 ENDED 30TH JUNE 2015

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result from Ordinary Activities was arrived at after:			
(i) Charging as Expenses:			
Depreciation			
<u>By Program</u>			
Governance	40	29	12,600
Law, Order, Public Safety	8,000	7,841	19,500
Health	120	100	100
Education and Welfare	-	-	-
Housing	81,000	80,340	9,800
Community Amenities	9,500	9,673	3,400
Recreation and Culture	64,000	63,941	55,200
Transport	1,000,000	1,055,896	693,500
Economic Services	18,200	19,000	17,700
Other Property and Services	167,000	182,958	-
	<u>1,347,860</u>	<u>1,419,778</u>	<u>811,800</u>
<u>By Class</u>			
Land and Buildings	150,000	162,391	65,217
Furniture and Equipment	18,000	21,892	15,687
Plant and Equipment	169,860	175,688	95,486
Roads	1,000,000	1,047,184	624,789
Other Infrastructure	10,000	12,623	10,621
	<u>1,347,860</u>	<u>1,419,778</u>	<u>811,800</u>
Borrowing Costs (Interest)			
- Finance Lease Charges	-	-	-
- Debentures (refer note 5(a))	30,856	35,298	35,298
	<u>30,856</u>	<u>35,298</u>	<u>35,298</u>
Rental Charges			
- Operating Leases	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	38,500	7,111	31,500
- Other Funds	8,000	-	28,000
Other Interest Revenue (refer note 13)	7,533	3,650	3,650
	<u>54,033</u>	<u>10,761</u>	<u>63,150</u>

**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

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.

ACTIVITIES: Administration and operation of facilities and services to members of Council; which do not concern specific council services 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.

**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective (Continued)

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 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 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 ENDED 30TH JUNE 2015**

3. ACQUISITION OF ASSETS	2014/15 Budget \$
The following assets are budgeted to be acquired during the year:	
<u>By Program</u>	
Governance	
CEO Vehicle	74,000
Housing	
R4R 2x2 Housing 11/12	60,000
R4R 2x2 Housing 12/13	400,000
R4R 2x2 Housing 12/13	328,188
Community Amenities	
Gazebo Cemetery	10,000
Recreation and Culture	
Swimming Pool Upgrades	30,000
Transport	
State Road 2020 Funds	
Carrabin-Westonia Road-Final Seal 2013/14	73,600
Carrabin-Westonia Road	256,000
Rabbit Proof Fence Road-Reseal	81,000
Roads to Recovery Grants	
Warrachuppin North Rd	80,000
Morrison Rd	44,000
RPF North Rd	57,000
Gold Street	65,000
RRG BlackSpot	
Carrabin Sth/Bin Road Intersection-Stage 1	72,106
Council Funded Projects	
Begley Rd	41,500
Henderson Rd	53,000
Boodarockin Rd	27,000
Daddow East Rd	41,000
Duncan Rd	40,000
Hunter Rd	25,000
Shreeve Rd	33,000
Day Rd	45,000
George Rd	31,000
Complete Airport Building	15,000
Plant Purchases	
Holden Colarado - Works Supervisor	37,000
Prime Mover	255,000
Oval Mower	80,000
Drop Deck Trailer/Low Loader	7,500
Economic Services	
Tourism Advertising Board	2,000
Hood-Penn Museum	20,000
Admin Reception	13,000
	<u>2,396,894</u>

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

3. ACQUISITION OF ASSETS (Cont.)	2014/15 Budget \$
<u>By Class</u>	
Land Held for Resale	-
Land and Buildings	803,188
Infrastructure Assets - Roads	1,065,206
Infrastructure Assets - Parks and Ovals	-
Infrastructure Assets - Footpaths	-
Plant and Equipment	453,500
Furniture and Equipment	75,000
	<u>2,396,894</u>

4. DISPOSALS OF ASSETS

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

	Net Book Value	Sale Proceeds	Profit(Loss)
<u>By Program</u>	2014/15 Budget \$	2014/15 Budget \$	2014/15 Budget \$
Transport			
Holden Colorado - Works Supervisor	35,295	37,000	1,705
Prime Mover	70,323	50,000	(20,323)
Drop Deck Trailer/Low Loader	3,380	12,000	8,620
CEO Vehicle	66,181	65,500	(681)
	175,179	164,500	(10,679)

	Net Book Value	Sale Proceeds	Profit(Loss)
<u>By Class</u>	2014/15 Budget \$	2014/15 Budget \$	2014/15 Budget \$
Plant & Equipment	175,179	164,500	(10,679)
	175,179	164,500	(10,679)

<u>Summary</u>	2014/15 Actual \$
Profit on Asset Disposals	10,325
Loss on Asset Disposals	(21,004)
	<u>(10,679)</u>

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Maturity Date	Principal 1-Jul-14	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
				Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Housing									
Loan 3 - Staff Residence	02-Feb-14		-	6,511	-	-	-	309	-
Loan 5 - Lifestyle Village	10-May-20	336,335	-	44,817	47,698	336,335	288,637	23,429	20,835
Transport									
Loan 4 - Depot	29-Jun-18	87,842	-	18,266	19,637	87,842	68,205	7,490	6,329
Other Property and Services									
Loan 6 - School Bus *	10-Jan-21	60,867	-	6,769	7,193	60,867	53,674	4,070	3,692
		485,044	-	76,363	74,528	485,044	410,516	35,298	30,856

All debenture repayments are to be financed by general purpose revenue.

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2014/15

Particulars/Purpose	Amount Borrowed Budget	Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate %	Amount Used Budget	Balance Unspent \$
Nil								

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2014 nor is it expected to have unspent debenture funds as at 30th June 2015.

(d) Overdraft

Council has not utilised an overdraft facility during the financial year.
It is anticipated that this facility will not be required to be utilised during 2014/15.

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
6. RESERVES			
Cash Backed Reserves & Other Restricted Assets			
(a) Leave Reserve			
Opening Balance	117,275	111,885	114,013
Amount Set Aside / Transfer to Reserve	6,000	5,390	4,700
Amount Used / Transfer from Reserve	(6,500)	-	-
	<u>116,775</u>	<u>117,275</u>	<u>118,713</u>
(b) Plant Reserve			
Opening Balance	220,273	210,150	205,813
Amount Set Aside / Transfer to Reserve	82,000	10,123	9,000
Amount Used / Transfer from Reserve	-	-	-
	<u>302,273</u>	<u>220,273</u>	<u>214,813</u>
(c) Building Reserve			
Opening Balance	317,514	302,922	309,614
Amount Set Aside / Transfer to Reserve	115,000	14,592	14,000
Amount Used / Transfer from Reserve	(120,000)	-	(120,000)
	<u>312,514</u>	<u>317,514</u>	<u>203,614</u>
(d) Communication & IT Reserve			
Opening Balance	34,791	33,192	33,681
Amount Set Aside / Transfer to Reserve	1,500	1,599	1,200
Amount Used / Transfer from Reserve	-	-	-
	<u>36,291</u>	<u>34,791</u>	<u>34,881</u>
(e) Community Development Reserve			
Opening Balance	127,362	78,577	80,072
Amount Set Aside / Transfer to Reserve	4,000	48,785	3,000
Amount Used / Transfer from Reserve	-	-	-
	<u>131,362</u>	<u>127,362</u>	<u>83,072</u>
(f) Waste Management Reserve			
Opening Balance	41,640	39,726	40,627
Amount Set Aside / Transfer to Reserve	2,000	1,914	2,000
Amount Used / Transfer from Reserve	(20,000)	-	-
	<u>23,640</u>	<u>41,640</u>	<u>42,627</u>
TOTAL CASH BACKED RESERVES	<u><u>922,855</u></u>	<u><u>858,855</u></u>	<u><u>697,720</u></u>
	<u>922,855</u>	<u>858,855</u>	<u>697,720</u>

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

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

6. RESERVES (Continued)	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Summary of Transfers			
To Cash Backed Reserves			
Transfers to Reserves			
Leave Reserve	6,000	5,390	4,700
Plant Reserve	82,000	10,123	9,000
Building Reserve	115,000	14,592	14,000
Communication & IT Reserve	1,500	1,599	1,200
Community Development Reserve	4,000	48,785	3,000
Waste Management Reserve	2,000	1,914	2,000
	<u>210,500</u>	<u>82,403</u>	<u>33,900</u>
 Transfers from Reserves			
Leave Reserve	(6,500)	-	-
Plant Reserve	-	-	-
Building Reserve	(120,000)	-	(120,000)
Communication & IT Reserve	-	-	-
Community Development Reserve	-	-	-
Waste Management Reserve	(20,000)	-	-
	<u>(146,500)</u>	<u>-</u>	<u>(120,000)</u>
 Total Transfer to/(from) Reserves	<u>64,000</u>	<u>82,403</u>	<u>(86,100)</u>

**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
6. RESERVES (Continued)			

**Summary of Transfers
To Cash Backed Reserves
Transfers to Reserves**

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

Leave Reserve

- to be used to fund annual and long service leave requirements.

Plant Reserve

- to be used for the purchase of major plant.

Building Reserve

- to be used for the purchase of land and construction of major buildings and facilities.

Communication & IT Reserve

- to be used for the purpose of upgrading IT equipment and rebroadcasting equipment.

Community Development Reserve

- to be used for the development of land, buildings and facilities for the community.

Waste Management Reserve

- to be used for ongoing waste management strategies.

**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

	2014/15 Budget \$	2013/14 Actual \$
7. NET CURRENT ASSETS		
Composition of Estimated Net Current Asset Position		
CURRENT ASSETS		
Cash - Unrestricted	-	78,634
Cash - Restricted	922,855	858,855
Receivables	50,000	73,670
Inventories	2,200	2,172
	<u>975,055</u>	<u>1,013,331</u>
LESS: CURRENT LIABILITIES		
Payables and Provisions	<u>(52,200)</u>	<u>(48,192)</u>
NET CURRENT ASSET POSITION	922,855	965,139
Less: Cash - Restricted	<u>(922,855)</u>	<u>(858,855)</u>
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD	<u><u>-</u></u>	<u><u>106,284</u></u>

The estimated surplus/(deficiency) c/fwd in the 2013/14 actual column represents the surplus (deficit) brought forward as at 1 July 2014.

The estimated surplus/(deficiency) c/fwd in the 2014/15 budget column represents the surplus (deficit) carried forward as at 30 June 2015.

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

8. RATING INFORMATION - 2014/15 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2014/15 Budgeted Rate Revenue \$	2014/15 Budgeted Interim Rates \$	2014/15 Budgeted Back Rates \$	2014/15 Budgeted Total Revenue \$	2013/14 Actual \$
General GRV - Residential	0.0488	41	639,444	31,221	-	-	31,221	28,781
General GRV - Mining	0.1318	2	1,591,500	209,761	-	-	209,761	199,810
General UV - Rural	0.0135	145	37,865,100	511,671	-	-	511,671	487,400
General UV - Mining	0.0135	7	217,635	2,941	-	-	2,941	2,251
Sub-Totals		195	40,313,679	755,594	-	-	755,594	718,242
Minimum Rates	Minimum \$							
General GRV - Residential	355.00	29	72,535	10,295	-	-	10,295	11,005
General UV - Rural	355.00	18	236,400	6,390	-	-	6,390	6,390
General UV - Mining	200.00	16	63,721	3,200	-	-	3,200	315
Sub-Totals		63	372,656	19,885	-	-	19,885	17,710
Ex-Gratia							775,479	735,952
							4,500	735,952
Discounts							779,979	735,952
Totals							-	
							779,979	735,952

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

The general rates detailed above for the 2014/15 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

9. SPECIFIED AREA RATE - 2014/15 FINANCIAL YEAR

	Rate in \$	Basis of Rate	Rateable Value	2014/15 Budgeted Revenue \$	Budget Applied to Costs \$	2013/14 Actual \$
Nil						
				-	-	-

10. SERVICE CHARGES - 2014/15 FINANCIAL YEAR

	Amount of Charge \$	2014/15 Budgeted Revenue \$	Budget Applied to Costs \$	2013/14 Actual \$
Nil		-	-	-
		-	-	-

Council does not anticipate and Service Charges for the 2014/15 Financial Year.

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

11. FEES & CHARGES REVENUE	2014/15 Budget \$	2013/14 Actual \$
Governance	50	276
General Purpose Funding	-	-
Law, Order, Public Safety	14,300	-
Health	-	241
Education and Welfare	-	-
Housing	181,750	191,389
Community Amenities	29,900	8,938
Recreation & Culture	37,600	2,649
Transport	500	-
Economic Services	39,900	48,180
Other Property & Services	39,600	35,160
	<u>343,600</u>	<u>286,833</u>

12. DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS
- 2010/11 FINANCIAL YEAR

	Type	Disc %	2014/15 Budget Value \$	2013/14 Actual Value \$
Nil			-	-

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

13. INTEREST CHARGES AND INSTALMENTS - 2014/15 FINANCIAL YEAR

	Interest Rate %	Admin. Charge \$	2014/15 Budget Revenue	2013/14 Actual \$
Interest on Unpaid Rates	10		1,650	5,348
Interest/Charges on Instalments Plan	5	5	2,000	2,185
			<u>3,650</u>	<u>7,533</u>

Ratepayers had the option of paying rates in four equal instalments, due on 8th September 2014, 3rd November 2014, 6th January 2015 and 3rd March 2015. Administration charges and interest applied for the final three instalments.

14. COUNCILLORS' REMUNERATION

	2014/15 Budget \$	2013/14 Actual \$
The following fees, expenses and allowances were paid to council members and/or the president.		
Meeting Fees	17,500	14,000
President's Allowance	8,000	8,000
Travelling Expenses	1,500	1,108
Telecommunications Allowance	-	-
	<u>27,000</u>	<u>23,108</u>

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

15. NOTES TO THE STATEMENT OF CASH FLOWS

(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:

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Cash - Unrestricted	880	78,634	880
Cash - Restricted	922,855	858,855	697,720
	<u>923,735</u>	<u>937,489</u>	<u>698,600</u>

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

Leave Reserve	116,775	117,275	118,713
Plant Reserve	302,273	220,273	214,813
Building Reserve	312,514	317,514	203,614
Communication & IT Reserve	36,291	34,791	34,881
Community Development Reserve	131,362	127,362	83,072
Waste Management Reserve	23,640	41,640	42,627
	<u>922,855</u>	<u>858,855</u>	<u>697,720</u>

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

Net Result	124,775	(445,498)	908,055
Depreciation	1,347,860	1,419,778	811,800
(Profit)/Loss on Sale of Asset	10,679	95,900	84,500
(Increase)/Decrease in Receivables	8,500	39,552	10,645
(Increase)/Decrease in Inventories	-	-	-
Increase/(Decrease) in Payables	15,000	18,279	(10,645)
Increase/(Decrease) in Employee Provisions	-	(17,385)	-
Grants/Contributions for the Development of Assets	(1,281,738)	(965,486)	(1,928,307)
Net Cash from Operating Activities	<u>225,076</u>	<u>145,140</u>	<u>(123,952)</u>

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
(c) Undrawn Borrowing Facilities			
Credit Standby Arrangements			
Bank Overdraft limit	-	-	-
Bank Overdraft at Balance Date	-	-	-
Credit Card limit	13,000	13,000	13,000
Credit Card Balance at Balance Date	-	-	-
Total Amount of Credit Unused	<u>13,000</u>	<u>13,000</u>	<u>13,000</u>
Loan Facilities			
Loan Facilities in use at Balance Date	<u>410,516</u>	<u>485,044</u>	<u>491,557</u>
Unused Loan Facilities at Balance Date	<u>-</u>	<u>-</u>	<u>-</u>

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

16. TRUST FUNDS

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

Detail	Balance 1 July \$	Amounts Received \$	Amounts Paid (\$)	Balance 30 June \$
Police Licensing	(80)	80,000	(80,081)	(161)
BCITF Training Levy	1,297	500	(1,797)	-
Building Levy	647	500	(1,147)	-
Nomination Deposits	-	-	-	-
Bonds	1,820	-	-	1,820
George Rd Water Extensions	20,545	-	(20,545)	-
St John's Westonia	2,047	-	-	2,047
Westonia Sports Council- Payments	-	-	-	-
Westonia Sports Council	122	-	-	122
Westonia Progress Association	551	-	-	551
Accommodation Units	2,900	-	-	2,900
WEIRA - Booderockin Water Scheme	646	-	(646)	-
Warralakin Hall	1,700	-	-	1,700
Tidy Towns Committee	-	-	-	-
Social Club	7,329	3,500	(3,500)	7,329
Walgoolan History Group	12,065	-	(12,065)	-
Community Project	1,000	-	-	1,000
Rural Youth	6,595	-	-	6,595
Westonia P & C	909	-	(909)	-

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

17. MAJOR LAND TRANSACTIONS

	2014/15 Budget \$	2013/14 Actual \$
(b) Current year transactions		
Operating Income		
- Profit on sale	-	-
Capital Income		
- Sale Proceeds	-	-
Capital Expenditure		
- Purchase of Land	-	-
- Development Costs	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

(c) Expected Future Cash Flows

	2014/15 \$	2015/16 \$	2016/17 \$	2017/18 \$	2018/19 \$	Total \$
Cash Outflows						
- Development Costs						-
- Loan Repayments						-
	-	-	-	-	-	-
Cash Inflows						
- Loan Proceeds						-
- Sale Proceeds						-
	-	-	-	-	-	-
Net Cash Flows	-	-	-	-	-	-

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

17. MAJOR LAND TRANSACTIONS

	2014/15 Budget \$	2013/14 Actual \$
(b) Current year transactions		
Operating Income		
- Profit on sale	-	-
Capital Income		
- Sale Proceeds	-	-
Capital Expenditure		
- Purchase of Land	-	-
- Development Costs	-	-
	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

(c) Expected Future Cash Flows

	2014/15 \$	2015/16 \$	2016/17 \$	2017/18 \$	2018/19 \$	Total \$
Cash Outflows						
- Development Costs						-
- Loan Repayments	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash Inflows						
- Loan Proceeds						-
- Sale Proceeds		-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Cash Flows	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2014/15.

SCHEDULE 2 - SUMMARY OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDING 30 JUNE 2015
SHIRE OF WESTONIA

13/14 BUDGET REVENUE	13/14 BUDGET EXPENSES	PARTICULARS OPERATING	BUDGET REVENUE	BUDGET EXPENSES
1,393,060.00	36,624.00	General Purpose Revenue	2,023,234.00	38,000.00
23,150.00	302,072.00	Governance	3,150.00	260,688.00
48,698.00	63,271.00	Law, Order & Public Safety	46,500.00	50,150.00
1,500.00	31,163.00	Education & Welfare	1,500.00	27,870.00
200.00	14,713.00	Health	200.00	14,400.00
-	-	Housing	186,750.00	92,335.00
29,820.00	68,208.00	Community Amenities	29,900.00	77,840.00
62,800.00	348,322.00	Recreation & Culture	84,600.00	368,760.00
798,302.00	1,054,790.00	Transport	666,805.00	1,402,129.00
50,070.00	287,212.00	Economic Services	55,400.00	270,692.00
49,100.00	30,000.00	Other Property & Services	52,100.00	424,100.00
1,600.00	-	Administration	1,600.00	-
2,456,700.00	2,236,375.00	Total Operating	3,151,739.00	3,026,964.00
-	-	CAPITAL	-	-
-	-	Governance	-	-
-	-	Law, Order & Public Safety	-	-
-	-	Education & Welfare	-	-
-	-	Health	-	-
1,104,564.00	1,128,188.00	Housing	788,188.00	788,188.00
-	10,000.00	Community Amenities	-	10,000.00
19,000.00	50,730.00	Recreation & Culture	-	30,000.00
46,300.00	1,599,357.00	Transport	104,800.00	1,459,706.00
105,732.00	202,832.00	Economic Services	-	22,000.00
-	-	Other Property & Services	-	-
60,500.00	101,500.00	Administration	44,822.00	87,000.00
1,336,096.00	3,092,607.00	Total Capital	937,810.00	2,396,894.00
3,792,796.00	5,328,982.00		4,089,549.00	5,423,858.00
408,053.00	(1,128,133.00)	Opening Balance 1 July 2014	158,449.00	
		Restricted cash to be used	(172,000.00)	(1,347,860.00)
		Less Asset Depreciation		
		Less Plant Depreciation		
		Budget Deficit 2014/15	-	-
4,200,849.00	4,200,849.00	TOTAL INCOME & EXPENDITURE	4,075,998.00	4,075,998.00

- Budget (Surplus)/Deficit 2014/15

-

SHIRE OF WESTONIA Schedule 3 - GENERAL PURPOSE FUNDING ANNUAL BUDGET 2014/2015				
GL #	DESCRIPTION	ANNUAL BUDGET 2014/2015	ACTUAL 2013/2014	ADOPTED BUDGET 2013/2014
	RATE REVENUE			
	Operating Income			
03104	General Rates Levied	773,556	(737,602)	736,021
03105	Ex-Gratia Rates Received	4,800	(4,566)	4,500
03106	Penalty Interest Raised on Rates	1,650	(5,348)	1,650
03107	Rates Written-off	-	255	-
03108	Back Rates Levied	-	0	0
03109	Instalment Interest Received	2,000	(2,185)	2000
03110	Rates Administration Fee Received	1,000	(1,344)	100
03112	Other Revenue		0	
	Sub Total	783,006	(750,790)	744,271.00
	OTHER GENERAL PURPOSE FUNDING			
	Operating Income			
03201	Grants Commission Grant Received - General	703,933	(354,791)	361234
03202	Grants Commission Grant Received- Roads	489,545	(223,704)	227805
03204	Interest Received	46,500	(7,111)	59500
03205	Other General Purpose funding received	250	(4,545)	250
	Sub Total	1,240,228	(590,152)	648,789.00
	TOTAL TO OPERATING STATEMENT	2,023,234	(1,340,941)	1,393,060.00
	RATE REVENUE			
	Operating Expenditure			
03100	Expenses relating to Rate Revenue	19,000	18,985	20,624
03101	Rate Notice Stationery expense	4,000	120	4,000
03102	Rates Recoverey - Legal Expenses	2,500	0	2,500
03103	Valuation Expenses and Title Searches Expense	8,500	9,031	8,500
	Sub Total	34,000	28,135	35,624
	OTHER GENERAL PURPOSE FUNDING			
	Operating Expenditure			
03200	Expenses relating to Other General Purpose Funding	-	257	0
03210	Bank Fees Expense	4,000	5,629	1000
	Sub Total	4,000	5,886	1,000
	TOTAL TO OPERATING STATEMENT	38,000	34,022	36,624

SHIRE OF WESTONIA
Schedule 3 - GENERAL PURPOSE FUNDING

Account	Particulars	Amount	Totals
	Operating Expenditure		
	Levying of Rates		
03101	Postage and Freight		
	<i>Sending of Rate Notices and Instalment Notices</i>	1,000	
	<i>Stationary Expenses</i>	3,000	4,000
03103	Valuation Expenses		
	<i>Annual UV Valuation Expenses</i>	6,500	
	<i>Interim Valuations on request</i>	2,000	8,500
03102	Rate Recovery - Legal Expenses		
	<i>Legal Expenses incurred on Outstanding Rates</i>	2,500	2,500
031065	Title Searches		
	<i>Title Searches expenses</i>	500	500
	GRV - \$2,303,479 and UV - \$38,387,356		
	Rate Revenue		
		Valuation	\$
031352	Rates Levied		
	<i>GRV Residential Rates</i>	716,479	31,221
	<i>GRV Mining Rates</i>	1,591,500	209,761
	<i>UV Rates</i>	38,101,500	511,671
	<i>UV Mining Rates</i>	281,356	2,218
	<i>Ex-Gratia Rates</i>	-	4,770
		No	
		Properties	
	Minimum Rates		
	<i>GRV Residential Rates \$355</i>	29	10,295
	<i>GRV Mining Rates \$355</i>	-	-
	<i>UV Rates \$355</i>	18	6,390
	<i>UV Mining Rates \$200</i>	10	2,000
			778,326
03106	Non Payment Penalty Interest		
	<i>11% Interest on Outstanding Rates</i>	1,650	1,650
	Interim Rates		
	<i>Interim Rates allocation</i>	-	-
	Instalment Administration Fees		
03110	<i>Instalment Notices Administration Fee</i>	1,000	
03109	<i>5% per annum on Instalment Notices</i>	2,000	3,000
	Operating Revenue		
	General Purpose Grants		
03201	Grants Commission		
	<i>Federal Assistance Grants - General Purpose Revenue</i>	703,933	703,933
	<i>Distributed at Councils Discretion</i>		

SHIRE OF WESTONIA
Schedule 3 - GENERAL PURPOSE FUNDING

Account	Particulars	Amount	Totals
03202	Grants Commission - Road Grant		
	<i>Federal Assistance Grants - Roads</i>	489,545	489,545
	Investment Interest		
	<i>Municipal Interest</i>	8,000	
	<i>Reserve Interest - LSL</i>	6,000	
	<i>Reserve Interest - Plant</i>	10,000	
	<i>Reserve Interest - Building</i>	15,000	
	<i>Reserve Interest - IT/Communication</i>	1,500	
	<i>Reserve Interest - Community Development</i>	4,000	
	<i>Reserve Interest - Waste</i>	2,000	46,500
	Contributions & Reimbursements		
	<i>Other Revenue</i>	250	250
	Operating Expenditure		
	Other General Purpose Funding		
03210	Bank Charges		
	<i>Municipal Bank Fees</i>	4,000	4,000
	<i>(Fees include Autopays, Merchant Card, Credit Card and EFTPOS)</i>		

SHIRE OF WESTONIA Schedule 4 - GOVERNANCE ANNUAL BUDGET 2014/2015				
GL #	DESCRIPTION	ANNUAL BUDGET 2014/2015	ACTUAL 2013/2014	BUDGET 2013/2014
	Members of Council			
	Operating Expenditure			
04100	Members Travelling Expenses paid	1,500	14,402	2000
04101	Members Conference Expenses	12,200	6,874	8800
04102	Council Election Expenses	-	0	2000
04103	President's Allowance paid	1,000	4,500	1000
04104	Members Refreshments & Receptions	15,000	18,409	15000
04105	Members - Insurance	6,648	10,311	6500
04106	Members - Subscriptions	60,000	51,399	60000
04107	Members - Donation & Gifts	4,000	181	4350
04108	Members Telephone Subsidy Paid	1,000	998	
04109	Members Sitting Fees Paid	25,500	22,000	25500
04110	Consultant Fees Expense	20,000	1,750	20000
04111	Training Expenses of Members	-	635	
04112	Maintenance - Council Chambers	4,300	4,522	6800
04113	Other Expenses Relating to Members	85,000	81,631	103122
04114	Audit Fees expense	20,000	13,965	20000
04117	Structural Reform Cost	-	0	0
04118	Advertising	3,000	1,004	4000
04119	Drought Assistance Funding - Expense	-	32,800	20000
04120	Public Relations/ Promotions	1,500	0	1500
04199	Depreciation - Members of Council	40	28	1500
	TOTAL TO OPERATING STATEMENT	260,688	265,409	302,072
	Members of Council			
	Operating Income			
04115	Other Income Relating to Members	-	(567)	0
04121	Contributions, Reimbursements	3,000	(2,027)	3000
04122	Photocopying	100	(48)	100
04123	Drought Assistance Funding - Income	-	(15,000)	20000
04124	Sale of Electoral Rolls	50	0	50
	TOTAL TO OPERATING STATEMENT	3,150	(17,642)	23,150
04116	Members of Council Purchase Furniture & Equipment	-	0	-
	Sub Total	-	-	-
	TOTAL TO CAPITAL STATEMENT	3,150	(17,642)	23,150

SHIRE OF WESTONIA
Schedule 4 - GOVERNANCE

Account	Particulars	Amount	Totals
	Operating Expenditure		
	Members of Council		
04114	Audit Fees		
	<i>Audit fees (Other)</i>	3,000	
	<i>2014/2015 Audit Fees (Interim and Final Audit)</i>	19,000	22,000
04103	President's Local Govt Allowance		
	<i>2014/2015 President Allowance</i>	1,000	1,000
04109	Meeting Attendance Fees		
	<i>5 x Councillors Fee</i>	17,500	
	<i>1 x President Fee</i>	8,000	25,500
04100	Travelling Expenses - Councillors		
	<i>Councillors @ .71 c per km</i>	1,500	1,500
04118	Advertising		
	<i>Members Advertising</i>	3,000	3,000
04110	Consultancy		
	<i>Planning Consultancy</i>	20,000	20,000
04102	Election Expenses		
	<i>2013 Elections</i>	-	-
04104	Refreshments and Receptions		
	<i>Council Meetings</i>	8,000	
	<i>Council Functions - Christmas Function, Citizen Ceremonies etc</i>	7,000	
			15,000
04107	Donations and Contributions		
	Community Grants - Total Allowance		
	<i>Merredin Senior High School - Chaplaincy</i>	300	
	<i>Eastern Districts Display Committee (Royal Show)</i>	350	
	<i>Other</i>	3,350	4,000
04120	Public Relation Promotions - Total Allowance (\$1,500)		
	<i>Other</i>	1,500	1,500
04105	Insurance		
	<i>Councillors and Officers Liability - Employment Practices</i>	2,600	
	<i>Councillors and Officers Liability</i>	4,000	6,600

SHIRE OF WESTONIA
Schedule 4 - GOVERNANCE

Account	Particulars	Amount	Totals
04106	Subscriptions - Councillors		
	<i>Western Australian Local Government Association</i>		
	- Local Laws Service Updates	562	
	- Workplace Relations Membership	1,500	
	- Roman II	5,371	
	- Taxation Service	1,300	
	- Great Eastern Zone Membership	4,000	
	- General WALGA Subscription	6,162	
	- Website - Council Connect	4,000	
	<i>WEROC</i>		
	- CW Visitor Centre	3,500	
	- Subscriptions	15,500	
	- Consultancy & Special Projects	6,000	
	<i>LGMA Corporate</i>	-	
	<i>LGIS Risk Management</i>	3,730	
	<i>CEACA</i>	5,000	
	<i>Other</i>	3,375	60,000
04101	Conference Expense		
	<i>Other Councillor Conferences</i>	-	
	<i>Local Government Week</i>		
	<i>5 Councillors Local Government Week Conference</i>		
	<i>5 x Registration Fees (Including Partners)</i>	6,700	
	<i>also includes breakfast and dinner function</i>		
	<i>Meal Allowance (4 Councillors including partners)</i>	1,000	
	<i>Accommodation</i>	3,000	
	<i>Training</i>	1,500	12,200
04112	Chambers Maintenance		
	<i>Patch/Paint Chambers</i>	-	
	<i>Other</i>	1,000	
	<i>Cleaning</i>	1,500	
	<i>Utilities</i>	1,800	4,300
	Operating Revenue		
	Members of Council		
	Drought Assistance Income		
	<i>Drought Assistance Income</i>	-	
	<i>Drought Assistance Income (round 2)</i>	-	-

SHIRE OF WESTONIA Schedule 5 - LAW, ORDER & PUBLIC SAFETY ANNUAL BUDGET 2014/2015				
GL #	DESCRIPTION	ANNUAL BUDGET 2014/2015	ACTUAL 2013/2014	BUDGET 2013/2014
	OPERATING EXPENDITURE			
	Fire Prevention			
05100	Expenses Relating to Fire Prevention	10,000	10,203	10313
05101	Bush Fire Control Maintenance Plant & Bush Fire Control Maintenance Land & Building	18,000 1,000	2,555	19838 1070
05102			790	
05103	Bush Fire Brigade Vehicle Maintenance	1,500	1,868	0
05104	Bush Fire Control Insurance	4,800	13,278	4750
05112	Bush Fire Clothing and Accessories		0	
05113	Utilities & Taxes		0	
05114	Other Goods & Services		0	
05199	Depreciation - Fire Prevention	8,000	7,841	19500
	Sub Total	43,300	36,534	55,471
	Animal Control			
05200	Expenses Relating to Animal Control		0	
05201	Animal Control - Ranger Expense	6,850	3,373	7,800
	Sub Total	6,850	3,373	7,800
	Other Law Order and Public Safety			
05300	Expenses Relating to Other Law, Public Safetyl	-	0	-
		-	-	-
	TOTAL TO OPERATING STATEMENT	50,150	39,907	63,271
	OPERATING REVENUE			
	Fire Prevention			
05105	Income Relating to Fire Prevention	-	0	0
05106	Bush Fire Reimbursements	2,000	0	4000
05107	FESA Operating Grant	26,000	(30,225)	25658
05108	Evolution MOU Emergency Services	14,000	(17,045)	15000
05111	FESA ESL Admin Fee	4,200	(4,180)	3,640
	Sub Total	46,200	(51,451)	48,298
	Animal Control			
05202	Fines and Penalties - Animal Control	100	0	100
05203	Dog Registration Fees	200	49	300
	Sub Total	300	48.97	400
	Other Law Order and Public Safety			
05301	Income Relating to Other Law	-	0	-
	Sub Total	-	-	-
	TOTAL TO OPERATING STATEMENT	46,500	(51,402)	48,698

SHIRE OF WESTONIA Schedule 5 - LAW, ORDER & PUBLIC SAFETY ANNUAL BUDGET 2014/2015				
GL #	DESCRIPTION	ANNUAL BUDGET 2014/2015	ACTUAL 2013/2014	BUDGET 2013/2014
	CAPITAL EXPENDITURE			
	Fire Prevention			
05109	Purchase Land and Buildings - Fire Prevention	-	0	-
05110	Purchase Plant Fire Prevention	-	0	-
	Sub Total	-	0	0
	Other Law, order and Public Safety			
05302	Purchase Plant - Law & Order	-	0	-
	Sub Total	-	-	-
	TOTAL TO CAPITAL STATEMENT	-	0	0

SHIRE OF WESTONIA
Schedule 5 - LAW ORDER & PUBLIC SAFETY

Account	Particulars	Amount	Totals
	Operating Expenditure		
	Fire Prevention		
05104	Insurance		
	<i>Bushfire Insurance</i>	Insurance 4,750	4,750
05101	General Expenses - As per ESL Application		
	<i>Various Bush Fire Control Expenses</i>	19,838	19,838
05102	Bush Fire Control Maintenance		
	<i>Utilities, Rates & Taxes</i>	1,070	1,070
05199	Depreciation		
	<i>Various Depreciation</i>	8,000	8,000
	Operating Revenue		
	Fire Prevention		
	Grants		
05107	<i>Fire and Emergency Services Funding</i>	26,000	
05108	<i>Evolution MOU</i>	14,000	
05111	<i>Admin Fee</i>	4,200	44,200
05106	Reimbursements		
	<i>Various Reimbursements</i>	2,000	2,000
	Operating Expenditure		
	Animal Control		
05201	Control Officer Contract		
	<i>Allowance for Ranger - CWRS</i>	6,650	
	<i>Registration Disks</i>	200	6,850
	Operating Revenue		
	Animal Control		
05203	Dog Registration Fees		
	<i>2012/2013 Dog Registrations</i>	200	200
05202	Pound Fees		
	<i>Impounding of Dog - Release Fee</i>	100	100

SHIRE OF WESTONIA Schedule 7 - HEALTH ANNUAL BUDGET 2014/2015				
GL #	DESCRIPTION	ANNUAL BUDGET 2014/2015	ACTUAL 2013/2014	BUDGET 2013/2014
	OPERATING EXPENDITURE			
	Health Administration and Inspection			
	Expenses Relating to Preventative Services -	10,000		
07400	Administration & Inspection		9,492	10,313
07403	Training Expenses - Health	-	0	
07404	Analytical Expenses	750	425	750
07406	Contract - EHO Expense	10,000	7,500	15,000
	Sub Total	20,750	17,418	26,063
	Preventative Services - Pest Control			
	Mosquito Control Preventative Services - Pest Control	2,500		
07500			1,481	2,500
	Sub Total	2,500	1,481	2,500
	Other Health			
07600	Ambulance Services - Other	1,500	122	1,500
07601	Medical Rooms & Dr Expense - Other	3,000	2,844	1,000
07700	Expenses Relating to Other Health	-	29	-
07799	Depreciation - Health	120	101	100
	Sub Total	4,620	3,096	2,600
	TOTAL TO OPERATING STATEMENT	27,870	21,995	31,163

SHIRE OF WESTONIA
Schedule 7 - HEALTH
ANNUAL BUDGET 2014/2015

GL #	DESCRIPTION	ANNUAL BUDGET 2014/2015	ACTUAL 2013/2014	BUDGET 2013/2014
	OPERATING REVENUE			
	Health Inspection and Administration			
07401	Income Relating to Preventative Services - Administration & Inspection	-	(91)	-
07407	Rembursement - RFDS	1,500	(1,500)	1,500
	Sub Total	1,500	(1,591)	1,500
	Preventative Services - Pest Control			
07501	Income Relating to Preventative Services - Pest Control	-	0	0
	Sub Total	-	0	0
	Other Health			
07602	Income Relating to Preventative Services - Other	-	0	-
07701	Income Relating to Other Health	-	(150)	-
	Sub Total	-	(150)	0
	TOTAL TO OPERATING STATEMENT	1,500	(1,741)	1,500
	CAPITAL EXPENDITURE			
	Health Inspection and Administration			
07402	Purchase Furniture & Equipment - Preventative Services - Administration & Inspection	-	0	-
07405	Purchase Plant - Preventative Services - Administration & Inspection	-	0	-
	Sub Total	-	0	0
	Preventative Services - Pest Control			
07603	Purchase Furniture & Equipment - Preventative Services - Other	-	0	-
	Sub Total	-	0	0
	Other Health			
07702	Purchase Furniture & Equipment - Other Health	-	0	-
	Sub Total	-	0	0
	TOTAL TO CAPITAL STATEMENT	-	0	0

SHIRE OF WESTONIA
Schedule 7 - HEALTH

Account	Particulars	Amount	Totals
	Operating Expenditure		
	Health Inspection and Administration		
	Shire of Merredin Contract		
07406	Contract EHO		
	<i>Shire of Merredin</i>	10,000	10,000
07404	Analytical Expenses		
	<i>Analytical Expenses</i>	750	750
	Operating Expenditure		
	Medical Centre		
07600	Ambulance Services		
	<i>Various Expenses</i>	1,500	1,500
07601	Medical Room & Dr Expenses		
	<i>Various Expenses</i>	3,000	3,000
	Operating Revenue		
	Medical Centre		
07407	Reimbursement RFDS		
	<i>RFDS</i>	1,500	1,500
	Operating Expenditure		
	Pest Control		
07500	Mosquito Control		
	<i>Mosquito Control Expenses</i>	2,500	2,500

SHIRE OF WESTONIA Schedule 8 - EDUCATION & WELFARE ANNUAL BUDGET 2014/2015				
GL#	DESCRIPTION	ANNUAL BUDGET 2014/2015	ACTUAL 2013/2014	BUDGET 2013/2014
	OPERATING EXPENDITURE			
	Pre Schools			
08100	Expenses Relating to Pre-Schools	-	-	10,313
08101	Westonia Primary School	-	490	500
08102	Merredin College Chaplaincy Service	500	-	500
	Sub total	500	490	11,313
	Other Education			
08200	Expenses Relating to Other Education		-	
	Sub total	-	-	-
	Aged & Disabled - Senior Citizens			
08400	Expenses Relating to Aged & Disabled - Senior Citizens	-	-	-
08401	Seniors Activities	2,500	1,726	2,500
08402	Wheatbelt Agcare	900	500	900
	Sub total	3,400	2,226	3,400
	Other Welfare			
08600	Expenses Relating to Other Welfare	10,500	10,492	-
	Sub total	10,500	10,492	-
	TOTAL TO OPERATING STATEMENT	14,400	13,209	14,713
	OPERATING REVENUE			
	Pre Schools			
08103	Income Relating to Pre-Schools	-	-	-
08105	Reimbursements	200	-	200
	Sub total	200	-	200
	Other Education			
08202	Income Relating to Other Education	-	-	-
	Sub total	-	-	-
	Aged & Disabled - Senior Citizens			
08403	Income Relating to Aged & Disabled - Senior Citizens	-	-	-
	Sub total	-	-	-
	Other Welfare			
08601	Income Relating to Other Welfare	-	(2,500)	-
	Sub total	-	(2,500)	-
	TOTAL TO OPERATING STATEMENT	200	(2,500)	200

SHIRE OF WESTONIA Schedule 8 - EDUCATION & WELFARE ANNUAL BUDGET 2014/2015				
GL#	DESCRIPTION	ANNUAL BUDGET 2014/2015	ACTUAL 2013/2014	BUDGET 2013/2014
	CAPITAL EXPENDITURE			
	Pre Schools			
08104	Purchase Furniture & Equipment	-	-	-
	Sub total	-	-	-
	Other Education			
08203	Purchase Furniture & Equipment	-	-	-
	Sub total	-	-	-
	Aged & Disabled - Senior Citizens			
08404	Purchase Furniture & Equipment	-	-	-
	Sub total	-	-	-
	Other Welfare			
08602	Purchase Furniture & Equipment - Other Welfare	-	-	-
	Sub total	-	-	-
	TOTAL TO CAPITAL STATEMENT	-	-	-

SHIRE OF WESTONIA
Schedule 8 - EDUCATION & WELFARE

Account	Particulars	Amount	Totals
	Operating Expenditure		
	Education		
08101	<i>Westonia Primary School</i> <i>Contribution</i>	-	-
08102	<i>MSHS Chaplaincy Service</i> <i>Contribution</i>	500	500
	Operating Revenue		
	Education		
08105	<i>Reimbursements</i> <i>Reimbursements</i>	200	200
	Operating Expenditure		
	Welfare & Seniors		
08401	<i>Seniors Activities</i> <i>Contribution</i>	2,500	2,500
08402	<i>Wheatbelt Agcare</i> <i>Contribution</i>	900	900

SHIRE OF WESTONIA Schedule 9 - HOUSING ANNUAL BUDGET 2013/2014				
GL #	DESCRIPTION	ANNUAL BUDGET 2014/2015	ACTUAL 2013/2014	BUDGET 2013/2014
	OPERATING EXPENDITURE			
	Staff Housing			
09101	Maintenance 20 Diorite St -CEO	12,000	10,770	7,000
09102	Maintenance 11 Quartz St -W/Supervisor	7,000	5,729	7,000
09103	Maintenance 42 Jasper St - Grader Driver	17,000	2,103	7,000
09104	Maintenance 37 Diorite St - Gardner's	7,000	3,773	7,000
09105	Maintenance 7 Quartz St - NRM	10,000	21,911	7,000
09106	Maintenance 34 Jasper St - OLD	-	115	
09107	Staff House Costs Allocated to Works	(53,000)	(38,107)	10,313
09108	Depreciation - Staff Housing	33,000	33,368	9,800
	Sub Total	33,000	39,663	55,113
09100	Staff Housing - ABC Costs	(33,000)	9,299	(55,113)
	Sub Total	-	48,962	0
	Other Housing			
09201	Maintenance 4 Quartz St - Evolution	4,500	2,996	4,500
09202	Maintenance 55 Wolfram St - Evolution	4,500	12,117	4,500
09203	Maintenance - Lifestyle	35,000	27,569	22,500
09208	Maintenance - 17 Pyrite Street JV Units	15,000	19,800	18,000
09211	Maintenance 301 Pyrite Street - Rental	4,500	5,683	4,500
09212	Rental Lifestyle Village - Westonia Progress	-	17,072	-
			554	
90205	Maintenance - Transportable 26 Pyrite St	-	47,321	56,700
09236	Depreciation Other Housing	48,000	(38,107)	10,313
09107	Staff House Costs Allocated to Works	(40,000)	310	23,738
16104	Interest on Loans 3 & 5	-	23,717	
16106	Interest on Loans 3 & 5	20,835		
	Sub Total	92,335	119,031	144,751
09200	Other Housing - ABC Costs	-	0	(144,751)
	Sub Total	92,335	119,031	0
	TOTAL TO OPERATING STATEMENT	92,335	167,993	0
	OPERATING REVENUE			
	Staff Housing			
09121	Income 20 Diorite St -CEO	-	0	
09122	Income 11 Quartz St -W/Supervisor	-	0	
09123	Income 42 Jasper St - Grader Driver	2,080	(2,080)	2,080
09124	Income 37 Diorite St - Gardner's	2,080	(771)	2,080
09125	Income 7 Quartz St - NRM	2,080	(1,080)	2,080
09126	Income 34 Jasper St - OLD	-	(250)	1,000
09129	Reimbursements	5,000	(41,061)	5,000
	Sub Total	11,240	(45,243)	12,240
09100	Staff Housing - ABC Costs	(11,240)	9,299	(12,240)
	Sub Total	-	(35,944)	0
	Other Housing			
09220	Income 4 Quartz St - Evolution	19,500	(25,067)	19,120
09221	Income 55 Wolfram St - Evolution	19,500	(23,920)	19,120
09222	Income - Lifestyle	87,000	(106,772)	86,047
09227	Income 17 Pyrite St - JV Units	12,750	(12,750)	12,000
09230	Income 301 Pyrite Street - Rental	13,500	(3,250)	8,320
09231	Evolution Lease - Camp/Carport	34,500	(19,956)	34,450
	Sub Total	186,750	(191,715)	179,057
09200	Other Housing - ABC Costs	-	0	(179,057)
	Sub Total	186,750	(191,715)	0
	TOTAL TO OPERATING STATEMENT	186,750	(236,958)	191,297

SHIRE OF WESTONIA Schedule 9 - HOUSING ANNUAL BUDGET 2013/2014				
GL #	DESCRIPTION	ANNUAL BUDGET 2014/2015	ACTUAL 2013/2014	BUDGET 2013/2014
	CAPITAL EXPENDITURE			
	Staff Housing			
09127	Purchase Furniture & Equipment - Staff Housing	-	0	-
09128	Purchase Land & Buildings - Staff Housing	-	0	0
		-	0	0
	Other Housing			
09232	Purchase Furniture & Equipment - Other Housing	-	0	0
	Land & Building - R4R 2x2 Housing 11/12	328,188		400,000
	Land & Building - R4R 2x2 Housing 12/13	60,000		400,000
	Land & Building - R4R 2x2 Housing 12/13	400,000		328,188
09233	R4R 2x2 Housing - CAPITAL	-	23,164	0
09234	Lifestyle Village Project-CAPITAL	-	0	0
09235	New Transportable 26 Pyrite Street - CAPITAL	-	0	0
		788,188	23,164	1,128,188
	TOTAL TO CAPITAL STATEMENT	788,188	23,164	1,128,188
	CAPITAL REVENUE			
	Other Housing			
	Proceeds from Sale of Asset			
	Land & Building - R4R 2x2 Housing 11/12	328,188	-	328,188
	Building Reserve - R4R 2x2 Housing 11/12	60,000	-	60,000
	Land & Building - R4R 2x2 Housing 12/13	-	-	328,188
	Building Reserve - R4R 2x2 Housing 12/13	54,000	-	60,000
	Land & Building - R4R 2x2 Housing 12/13	346,000	-	328,188
		788,188	0	1,104,564
	TOTAL TO CAPITAL STATEMENT	788,188	0	1,104,564

SHIRE OF WESTONIA
Schedule 9 - HOUSING

Account	Particulars	Amount	Totals
	Operating Expenditure		
	Staff Housing		
	Building Maintenance		
09101	Maintenance 20 Diorite St -CEO	12,000	
09102	Maintenance 11 Quartz St -W/Supervisor	7,000	
09103	Maintenance 42 Jasper St - Grader Driver	17,000	
09104	Maintenance 37 Diorite St - Gardner's	7,000	
09105	Maintenance 7 Quartz St - NRM	10,000	53,000
09108	Depreciation		
	<i>Building Depreciation</i>	33,000	33,000
	Operating Revenue		
	Staff Housing		
	Employees Rental		
	20 Diorite St -CEO	-	
	11 Quartz St -W/Supervisor	-	
09123	42 Jasper St - Grader Driver	2,080	
09124	37 Diorite St - Gardner's	2,080	
09125	7 Quartz St - NRM	2,080	
	34 Jasper St - OLD	-	6,240
09129	Reimbursements		
	<i>Reimbursements</i>	5,000	5,000
	Operating Expenditure		
	Other Housing		
	Building Maintenance		
09201	Maintenance 4 Quartz St - Evolution	4,500	
09202	Maintenance 55 Wolfram St - Evolution	4,500	
09203	Maintenance - Lifestyle Village (\$4500 each)	35,000	
09208	Maintenance - 17 Pyrite Street JV Units (\$6000 each)	15,000	
09211	Maintenance 301 Pyrite Street - Rental (\$4500)	4,500	63,500
	Interest on Loans		
	Interest on Loan 3	-	
16106	Interest on Loan 5	20,835	20,835
09236	Depreciation		
	<i>Building Depreciation</i>	48,000	48,000

SHIRE OF WESTONIA
Schedule 9 - HOUSING

Account	Particulars	Amount	Totals
	Operating Revenue		
	Employee Housing		
	<i>Other Rentals</i>		
09220	4 Quartz St - Evolution	19,500	
09221	55 Wolfram St - Evolution	19,500	
09222	Lifestyle Village - Unit 1	17,400	
	Lifestyle Village - Unit 2	17,400	
	Lifestyle Village - Unit 3	17,400	
	Lifestyle Village - Unit 4	17,400	
	Lifestyle Village - Unit 5	17,400	
09227	17 Pyrite Street JV Units - Unit 1	4,250	
	18 Pyrite Street JV Units - Unit 2	4,250	
	19 Pyrite Street JV Units - Unit 3	4,250	
09230	301 Pyrite Street - Rental (Vacant)	13,500	152,250
09231	<i>Other Leases</i>		
	Mine Leases - Shed	19,120	
	Mine Leases - Camp/Village	12,600	
	Mine Leases - Carpark	2,730	34,450

SHIRE OF WESTONIA Schedule 10 - COMMUNITY AMENITIES ANNUAL BUDGET 2014/2015				
GL #	DESCRIPTION	ANNUAL BUDGET 2014/2015	ACTUAL 2013/2014	BUDGET 2013/2014
	OPERATING EXPENDITURE			
	Household Refuse			
10100	Expenses Relating to Sanitation - Household Refuse	15,000	14,239	15,468
10103	Domestic Refuse Collection	9,000	9,101	7,000
10104	Recycling Station	-	0	
10105	Refuse Collection Public Bins	4,200	2,834	4,200
10106	Refuse Maintenance	12,000	6,794	10,000
10107	Waste Oil Recycling	500	0	500
10108	Drum-Muster	1,000	0	1,000
10121	Refuse Managment Plan	20,000	0	20,000
	Sub Total	61,700	32,967	58,168
	Sanitation Other			
10200	Expenses Relating to Sanitation - Other	-	0	-
	Sub Total	-	0	0
	Sewerage			
10300	Expenses Relating to Sewerage	-	0	0
	Sub Total	-	0	0
	Urban Stormwater Drainage			
10400	Expenses Relating to Urban Stormwater Drainage	-	0	-
	Sub Total	-	0	0
	Protection of the Environment			
10500	Expenses Relating to Protection Of Environment	-	0	-
	Sub Total	-	0	0
	Town Planning & Reg Development			
10600	Expenses Relating to Town Planning & Regional Development	-	0	-
	Sub Total	-	0	0
	Other Community Services			
10700	Expenses Relating to Other Community Amenities		0	
10704	Maintenance - Public Conveniences	4,640	3,610	4,640
10705	Maintenance - Cemetery	2,000	143	2,000
10706	Maintenance - Grave Digging	-	0	
10799	Depreciation - Community Services	9,500	9,673	3,400
	Sub Total	16,140	13,426	10,040
	TOTAL TO OPERATING STATEMENT	77,840	46,393	68,208

SHIRE OF WESTONIA Schedule 10 - COMMUNITY AMENITIES ANNUAL BUDGET 2014/2015				
GL #	DESCRIPTION	ANNUAL BUDGET 2014/2015	ACTUAL 2013/2014	BUDGET 2013/2014
	OPERATING REVENUE			
	Household Refuse			
10120	Income Relating to Sanitation - Household Refuse	-	(8,938)	-
10122	Drum-Muster	1,000	0	1,000
10121	Refuse Managment Plan	8,400	0	8,320
10121	Waste Management Reserve	20,000		20,000
	Sub Total	29,400	(8,938)	29,320
	Sanitation Other			
10201	Income Relating to Sanitation - Other	-	0	-
	Sub Total	-	0	0
	Sewerage			
10301	Income Relating to Sewerage	-	0	0
	Sub Total	-	0	0
	Urban Stormwater Drainage			
10401	Income Relating to Urban Stormwater Drainage	-	0	-
	Sub Total	-	0	0
	Protection of the Environment			
10501	Income Relating to Protection Of Environment	-	0	-
	Sub Total	-	0	0
	Town Planning & Reg Development			
10601	Income Relating to Town Planning & Regional Development	-	0	-
	Sub Total	-	0	0
	Other Community Services			
10701	Income Relating to Other Community Amenities		0	
10708	Cemetery Fees	500	0	500
	Sub Total	500	0	500
	TOTAL TO OPERATING STATEMENT	29,900	(8,938)	29,820

SHIRE OF WESTONIA Schedule 10 - COMMUNITY AMENITIES ANNUAL BUDGET 2014/2015				
GL #	DESCRIPTION	ANNUAL BUDGET 2014/2015	ACTUAL 2013/2014	BUDGET 2013/2014
	CAPITAL EXPENDITURE			
	Household Refuse			
10123	Purchase Plant & Equipment - Sanitation - Household Refuse	-	0	-
	Sub Total	-	0	0
	Sanitation Other			
10202	Purchase Plant & Equipment - Sanitation - Other	-	0	-
	Sub Total	-	0	0
	Sewerage			
10302	Purchase Plant & Equipment - Sewerage	-	0	0
	Sub Total	-	0	0
	Urban Stormwater Drainage			
10402	Purchase Plant & Equipment - Urban Stormwater Drainage	-	0	-
	Sub Total	-	0	0
	Protection of the Environment			
10502	Purchase Land & Buildings - Protection Of Environment	-	0	-
	Sub Total	-	0	0
	Town Planning & Reg Development			
10602	Purchase Furniture & Equipment - Town Planning & Regional Development	-	0	-
10603	Purchase Plant & Equipment - Town Planning & Regional Development	-	0	-
	Sub Total	-	0	0
	Other Community Services			
10702	Purchase Land & Buildings - Other Community Amenities	-	0	-
10703	Purchase Plant & Equipment - Other Community Amenities	10,000	0	10,000
	Sub Total	10,000	0	10,000
	TOTAL TO CAPITAL STATEMENT	10,000	0	10,000

SHIRE OF WESTONIA
Schedule 10 - COMMUNITY AMENITIES

Account	Particulars	Amount	Totals
	Operating Expenditure		
	Sanitation		
10103	Domestic Refuse Collection 52 bins x \$2.53 (exc GST) per bin x 52 weeks	9,000	9,000
10105	Refuse Collection Public Bins 25 bins x \$2.53 (exc GST) per bin x 52 weeks employee Costs	3,200 1,000	4,200
10106	Refuse Site Maintenance Push up Refuse Sites Fence refuse site	9,000 3,000	12,000
10121	Refuse Management Plan Investigate new refuse site	20,000	20,000
10108	Drum Muster Drum Muster Expenses	1,000	1,000
10107	Waste Oil Recycling Waste Oil Expenses	500	500
	Operating Revenue		
	Sanitation		
	Domestic Refuse Removal Fees 52 bins @ \$160 per bin	8,400	8,400
	Operating Expenditure		
	Other Community Amenities		
10705	Westonia Cemetery Cemetery Mtce	2,000	2,000
10704	Public Convenience Public Convenience Mtce Public Convenience Utilities Public Convenience Cleaning	2,000 1,140 1,500	4,640
10799	Depreciation Depreciation	9,500	9,500
	Operating Revenue		
	Other Community Amenities		
10708	Cemetery Charges Cemetery Charges	500	500

SHIRE OF WESTONIA Schedule 11 - RECREATION & CULTURE ANNUAL BUDGET 2014/2015				
GL #	DESCRIPTION	ANNUAL BUDGET 2014/2015	ESTIMATED ACTUAL 2013/2014	ADOPTED BUDGET 2013/2014
	OPERATING EXPENDITURE			
	Public Halls Civic Centres			
11100	Expenses Relating to Public Halls & Civic Centres	73,000	71,400	-
11104	Maintenance - Public Halls	19,250	7,216	19,250
11105	Maintenance - Complex/ Gym	13,540	11,738	13,540
11106	Maintenance - Wanderers Stadium	15,970	10,027	15,970
11107	MOU Westonia Progress Payment	26,000	26,288	-
11199	Depreciation - Public Halls	20,000	19,906	27,900
	Sub Total	167,760	146,574	76,660
	Swimming Pool			
11200	Expenses Relating to Swimming Pools	-		
	Other		497	14,520
11207	Maintenance Westonia Swimming Pool	14,000	21,453	14,000
11208	Chlorine Expenses	6,000	6,203	6,000
11209	Management Contract Charges	58,000	59,230	55,000
11210	Water Charges	9,500	0	14,000
11299	Depreciaton - Swimming Pool	15,000	14,538	9,300
	Sub Total	102,500	101,921	112,820
	Other Recreation & Sport			
11300	Expenses Relating to Other Recreation & Sport	-	5	77,342
11306	Maintenance - Parks and Reserves	17,000	8,481	17,000
11307	Maintenance - Playground, Tennis & Bowls	5,000		
			5,280	5,000
11308	Maintenance - Recreation Oval	28,000	34,416	26,000
11399	Depreciation - Other Rec & Sport	27,000	27,226	13,000
	Sub Total	77,000	75,408	138,342
	Television & Radio Rebroadcasting			
11400	Expenses Relating to Television and Rebroadcasting	-	41	
11401	Maintenance - Television and Rebroadcasting	3,000	3,173	1,000
11499	Depreciation - TV & Radio	2,000	2,272	1,000
	Sub Total	5,000	5,485	2,000
	Library			
11500	Expenses Relating to Libraries	-	0	
11504	Library Salaries	10,000	2,313	10,000
11505	Library Expenses	3,500	2,630	3,500
		13,500	4,943	13,500
	Other Culture			
11600	Expenses Relating to Other Culture	-	158	
11605	Nature Reserve Management	1,000	0	3,000
11606	Maintenance Walgoolan Gazebo	2,000	0	2,000
	Sub Total	3,000	158	5,000
	TOTAL TO OPERATING STATEMENT	368,760	334,490	348,322

SHIRE OF WESTONIA Schedule 11 - RECREATION & CULTURE ANNUAL BUDGET 2014/2015				
GL #	DESCRIPTION	ANNUAL BUDGET 2014/2015	ESTIMATED ACTUAL 2013/2014	ADOPTED BUDGET 2013/2014
	OPERATING REVENUE			
	Public Halls Civic Centres			
11110	Income Relating to Public Halls & Civic Centres	500	(140)	500
11111	Income Evolution MOU 33%	17,000	(19,092)	16,900
11112	Income Charges Stadium	200	(80)	500
11113	Income Government Grants	-	0	
11114	Income Evolution MOU WPA 67%	35,000	(38,763)	40,000
	Sub Total	52,700	(58,075)	57,900
	Swimming Pool			
11201	Income Relating to Swimming Pools Other		0	
11202	Swimming Pool Subsidy	30,000	0	3,000
11203	Govt Grants - Swimming Pool		0	
	Sub Total	30,000	0	3,000
	Other Recreation & Sport			
11301	Income Relating to Other Recreation & Sport	-	(19,054)	
11302	Marquee Hire Charges	1,500	(955)	1,500
	Sub Total	1,500	(20,008)	1,500
	Television & Radio Rebroadcasting			
11402	Income Relating to Television and Rebroadcasting		0	
	Sub Total	-	0	0
	Library			
11501	Income Relating to Libraries	100	0	100
11502	Fines & Penalties Charged	100	0	100
		200	0	200
	Other Culture			
11601	Income Relating to Other Culture		0	
11602	Income Charges History Books	200	(259)	200
	Sub Total	200	(259)	200
	TOTAL TO OPERATING STATEMENT	84,600	(78,342)	62,800

SHIRE OF WESTONIA Schedule 11 - RECREATION & CULTURE ANNUAL BUDGET 2014/2015				
GL #	DESCRIPTION	ANNUAL BUDGET 2014/2015	ESTIMATED ACTUAL 2013/2014	ADOPTED BUDGET 2013/2014
	CAPITAL EXPENDITURE			
	Public Halls Civic Centres			
11102	Purchase Land & Buildings - Public Halls & Civic Centres	-	0	
11103	Purchase Furniture & Equipment - Public Halls & Civic Centres	-	0	
	Sub Total	-	0	0
	Swimming Pool			
11204	Purchase Land & Buildings - Swimming Pools	-	0	
11205	Purchase Furniture & Equipment - Swimming Pools	-	0	
11211	Chlorination Unit - CAPITAL	30,000	23,762	23,000
11212	Shade Sails -Swimming Pool CAPITAL	-	4,500	
	Sub Total	30,000	28,262	23,000
	Other Recreation & Sport			
11303	Purchase Land & Buildings - Other Recreation & Sport	-	0	
11305	Purchase Parks & Ovals - Other Recreation & Sport	-	6,945	
11304	Purchase Furniture & Equipment - Other Recreation & Sport	-	29,066	19,000
11309	Golf Tees	-	15,522	8,730
	Sub Total	-	51,534	27,730
	Television & Radio Rebroadcasting			
11403	Purchase Land & Buildings - Television and Rebroadcasting	-	0	
11404	Purchase Furniture & Equipment - Television and Rebroadcasting	-	0	
	Sub Total	-	0	0
	Library			
11503	Purchase Furniture & Equipment - Libraries	-	0	
	Sub Total	-	0	0
	Other Culture			
11603	Purchase Furniture & Equipment - Other Culture	-	0	
	Sub Total	-	0	0
	TOTAL TO CAPITAL STATEMENT	30,000	79,795	50,730
	CAPITAL REVENUE			
	Other Recreation & Sport			
	Proceeds from Sale of Asset			
	Furniture & Equip - Play Equipment Shire	-		9,000
	Furniture & Equip - Play Equipment WPA	-		5,000
	Furniture & Equip - Play Equipment Lottery	-		5,000
	Sub Total	-	0	19,000
	TOTAL TO CAPITAL STATEMENT	-	0	19,000

SHIRE OF WESTONIA
Schedule 11 - RECREATION & CULTURE

Account	Particulars	Amount	Totals
	Operating Expenditure		
	Public Halls & Civic Centres		
11104	Public Halls Mtce		
	Public Halls Mtce	10000	
	Public Halls Mtce - Stove Connection	2000	
	Public Halls Utilities	3250	
	Public Halls Cleaning	4000	19250
11105	Complex Mtce		
BC1	Complex Mtce	4,000	
BC2	Gymnasium Mtce	2,000	
	Complex Utilities	2,540	
	Complex Cleaning	5,000	13,540
11106	Stadium Mtce		
	Stadium Mtce	6,000	
	Stadium Utilities	4,970	
	Stadium Cleaning	5,000	15,970
11199	Depreciation		
	Building Depreciation	20,000	20,000
	Operating Revenue		
	Public Halls & Civic Centres		
11110	Public Hall Hire Fees		
	Complex & Hall Hire Charges	500	500
11112	Stadium Charges		
	Stadium Charges	500	500
11111	Evolution MOU		
	Evolution MOU 33%	17,000	17,000
11114	Contribution Westonia Progress		
	Contribution Westonia Progress	35,000	35,000
	Operating Expenditure		
	Swimming Pool		
	Swimming Pool Operational Costs		
11209	Contract Wages	58,000	
11208	Chemicals	6,000	
11207	Other	14,000	78,000
11210	Swimming Pool Utilities		
	Water	6,000	
	Power	3,000	
	Phone	500	9,500
11299	Depreciation		
	Depreciation	15,000	15,000

SHIRE OF WESTONIA
Schedule 11 - RECREATION & CULTURE

Account	Particulars	Amount	Totals
	Operating Revenue		
	Swimming Pool		
11202	Government Grant		
	<i>Swimming Pool Grant - (State Revenue Department)</i>	30,000	30,000
	Admissions Charges - Daily		
	<i>Free Admission</i>	-	-
	Operating Expenditure		
	Other Sport and Recreation		
11306	Gardens & Reserves		
	<i>Memorial Rose Garden</i>	2,000	
	<i>Various</i>	15,000	17,000
11307	Mtce Playground, Tennis, Bowls	5,000	5,000
	<i>Maintenance - Playground</i>		
	<i>Maintenance - Tennis</i>		
11308	Oval Mtce		
	<i>Oval Mtce - Chemical, Fertiliser</i>	6,000	
	<i>Oval Utilities - Water</i>	20,000	
	<i>Oval Utilities - Power</i>	2,000	28,000
11399	Depreciation		
	<i>Depreciation</i>	27,000	27,000
	Operating Revenue		
	Other Sport and Recreation		
11302	Fees & Charges		
	<i>Marquee Hire</i>	1,500	1,500
	Operating Expenditure		
	Library		
	Library Operating Costs		
11504	<i>Library Salaries</i>	10,000	
11505	<i>LMIS Licence Renewal & Maintenance</i>	1,500	
11505	<i>Freight Costs for delivery of books</i>	2,000	13,500
	Operating Revenue		
	Library		
11501	Reimbursements		

SHIRE OF WESTONIA
Schedule 11 - RECREATION & CULTURE

Account	Particulars	Amount	Totals
	<i>Lost Books</i>	100	100
11502	<i>Fines & Penalties</i>		
	<i>Fines & Penalties</i>	100	100
	Operating Expenditure		
	Television & Radio		
11401	<i>Radio Equipment Mtce</i>		
	<i>Radio Equipment Mtce</i>	3,000	3,000
11499	<i>Depreciation</i>		
	<i>Depreciation</i>	2,000	2,000
	Operating Expenditure		
	Other Culture		
11605	<i>Nature Reserve Mtce</i>		
	<i>Nature Reserve Mtce</i>	1,000	1,000
11606	<i>Walgoolan Gazebo Mtce</i>		
	<i>Walgoolan Gazebo Mtce</i>	2,000	2,000
	Operating Revenue		
	Other Culture		
11602	<i>Sales</i>		
	<i>Sale of History Books</i>	200	200

SHIRE OF WESTONIA Schedule 12 - TRANSPORT ANNUAL BUDGET 2014/2015				
GL #		ANNUAL BUDGET 2014/2015	ESTIMATED ACTUAL 2013/2014	ADOPTED BUDGET 2013/2014
	OPERATING EXPENDITURE			
	Streets, Roads, Bridges & Depot Mtce			
12200	Expenses Relating to Streets, Roads, Bridges & Depot Maintenance	-	409	-
12202	Power - Street Lighting	6,000	6,532	6,000
12203	Maintenance - GRM	230,000	228,658	190,000
12204	Maintenance - Depot	20,800	18,848	20,800
12205	Maintenance - Footpaths	500	110	500
12206	Traffic Signs Maintenance	15,000	15,211	15,000
12207	Maintenance - DB	-	6,091	30,000
12208	Townsite Beautification	100,000	106,331	100,000
16105	Loan Interest Loan # 4	6,329	7,700	7,490
12219	RRG Expenses	21,000	80	
12299	Depreciation - Street, Roads, Bridges	1,000,000	1,056,601	680,000
	Sub Total	1,399,629	1,446,572	1,049,790
	Traffic Control			
12500	Expenses Relating to Traffic Control	-	0	-
	Sub Total	-	0	0
	Aerodrome			
12600	Expenses Relating to Aerodromes	-	16	-
12604	Airport Maintenance	2,500	367	5,000
	Sub Total	2,500	383	5,000
	TOTAL TO OPERATING STATEMENT	1,402,129	1,446,955	1,054,790
	OPERATING REVENUE			
	Streets, Roads, Bridges & Depot Mtce			
12201	Income Relating to Streets, Roads, Bridges & Depot Maintenance	-	(310)	-
12209	Bikewest Grants - Dual Use Paths	-	0	-
12210	Crossover Contributions	-	0	-
12211	Grant - MRWA Project	-	0	-
12212	Grant - MRWA Direct	98,500	(90,591)	90,591
12213	Grant - MRWA Specific	273,734	(185,275)	185,275
12214	Grant - Specific Bridges	-	0	-
12215	Grant - Roadwise	-	0	-
12216	Grant - Roads to Recovery	246,000	(514,118)	521,936
12217	Grant - MRWA Blackspot	48,071	0	-
	Sub Total	666,305	(790,294)	797,802
	Traffic Control			
12501	Income Relating to Traffic Control	-	0	0
	Sub Total	-	0	0

SHIRE OF WESTONIA Schedule 12 - TRANSPORT ANNUAL BUDGET 2014/2015				
GL #		ANNUAL BUDGET 2014/2015	ESTIMATED ACTUAL 2013/2014	ADOPTED BUDGET 2013/2014
12301	Road Plant Purchases Income Relating to Road Plant Purchases	-	0	-
	Sub Total	-	0	0
12601	Aerodrome Income Relating to Aerodromes	500	0	500
	Sub Total	500	0	500
	TOTAL TO OPERATING STATEMENT	666,805	(790,294)	798,302
12218	CAPITAL EXPENDITURE Streets, Roads, Bridges & Depot Mtce Purchase Lot 101 - CAPITAL	-	0	0
	Sub Total	-	0	0
	Streets, Roads, Bridges & Depot Construction			
12101	Roads Construction Council	336,500	318,891	318,500
12102	Roads MRWA V of G Constr	-	0	0
12103	MRWA Project Construction	410,600	330,004	305,921
12104	Roads to Recovery Construction	246,000	740,733	682,936
12105	Blackspot funding Construction	72,106	0	0
12106	Bridges Construction	-	0	0
12107	Drainage Construction	-	0	0
12108	Footpath Construction	-	0	0
12109	Purchase Land and Buildings	-	0	0
12110	Purchase Furniture & Equipment	-	0	0
	Sub Total	1,065,206	1,389,628	1,307,357
12602	Aerodrome Purchase Furniture & Equipment - Aerodromes	-	0	0
12603	Purchase Plant & Equipment - Aerodromes	-	0	0
	Sub Total	-	0	0
12502	Traffic Control Purchase Furniture & Equipment - Traffic Control	-	0	0
	Sub Total	-	0	0
	CAPITAL EXPENDITURE Road Plant Purchases			
12302	Purchase Plant & Equipment - Road Plant Purchases		0	
12605	Airport Building - CAPITAL	15,000	15,167	32,000
14213	Works Supervisor Vehicle - CAPITAL	37,000	0	37,000
12307	Grader Driver Veichle - CAPITAL	-	26,544	22,000
12306	3pt Linkage Rd Broom - CAPITAL		11,255	11,000
12305	Smooth Drum Roller - CAPITAL		0	190,000
12308	Prime Mover - CAPITAL	255,000		
12309	Drop Deck, Low Loader Trailer - CAPITAL			
12310	Oval Mower - CAPITAL	80,000 7,500		
	Sub Total	394,500	52,965	292,000
	TOTAL TO CAPITAL STATEMENT	1,459,706	1,442,593	1,599,357

SHIRE OF WESTONIA Schedule 12 - TRANSPORT ANNUAL BUDGET 2014/2015				
GL #		ANNUAL BUDGET 2014/2015	ESTIMATED ACTUAL 2013/2014	ADOPTED BUDGET 2013/2014
	CAPITAL REVENUE			
	Transport			
	Proceeds from Sale of Asset			
12601	Land & Building - Complete Airport Building	15,800		15,800
12398	Works Supervisors Vehicle - CAPITAL	27,000		24,000
	Grader Vehicle - CAPITAL			6,500
	3Pt Linkage Road Broom - CAPITAL			
12398	Prime Mover - CAPITAL	50,000		
	Smoth Drum Roller - CAPITAL			
12398	Drop Deck Trailer/Low Loader	12,000		
	Sub Total	104,800	0	46,300
	TOTAL TO CAPITAL STATEMENT	104,800	0	46,300

SHIRE OF WESTONIA
Schedule 12 - TRANSPORT

Account	Particulars	Amount	Totals
	Operating Expenditure		
	Streets, Roads, Bridges & Depot Mtce		
12203	General Road Mtce		
	General Road Mtce	200000	
	Drains & Batters	30000	230000
12204	Depot Mtce		
	Depot Mtce	15000	
	Depot Utilities	5800	20800
12205	Footpath Mtce		
	Footpath Mtce	500	500
12202	Street Lghting		
	Charges	6000	6000
12208	Townsite Beautification		
	Various	100000	100000
12206	Traffic Signs & Equipment		
	Various Signs	15000	15000
16105	Interest on Loans		
	Loan 4	6,329	6,329
12219	RRG Expenses		
	Regional Road Group Expenses	1,000	
	Road Condition Rating & Valuation	20,000	21,000
12299	Depreciation		
	Infrastructure Depreciation	1,000,000	1,000,000
	Operating Revenue		
	Streets, Roads, Bridges & Depot Mtce		
12217	Blackspot Funding		
	Carrabin Sth/Bin Road Intersection-Stage 1	48,071	48,071
12212	Direct Grants		
	Main Road Direct Grant Funding	98,500	98,500
12213	Road Project Grants (RRG)		
	Westonia/Carrabin Road	170,667	
	Westonia/Carrabin Road Final Seal 2013/14	49,067	
	Rabbit Proof Fence Reseal	54,000	273,734
12216	Roads to Recovery Grant		
	Roads to Recovery Grant Funding	246,000	246,000
	Operating Expenditure		
	Capital Streets, Roads, Bridges		
12104	R2R		
	Warrachuppin North Rd	80,000	
	Morrison Rd	44,000	
	RPF North Rd	57,000	
	Gold Street	65,000	246,000
12103	RRG		
	Carrabin-Westonia Road-Final Seal 2013/14	73,600	
	Carrabin-Westonia Road	256,000	
	Rabbit Proof Fence Road-Reseal	81,000	410,600

SHIRE OF WESTONIA
Schedule 12 - TRANSPORT

12105	RRG BlackSpot Carrabin Sth/Bin Road Intersection-Stage 1	72,106	72,106
12101	Council Projects Begley Rd Henderson Rd Boodarockin Rd Daddow East Rd Duncan Rd Hunter Rd Shreeve Rd Day Rd George Rd	41,500 53,000 27,000 41,000 40,000 25,000 33,000 45,000 31,000	336,500 1,065,206
	Operating Expenditure Aerodrome		
12604	Westonia Airstrip Mtce Mtce	2,500	2,500
	Operating Revenue Aerodrome		
12601	Airport Landing Fees Fees	500	500

SHIRE OF WESTONIA Schedule 13 - ECONOMIC SERVICES ANNUAL BUDGET 2014/2015				
GL #	DESCRIPTION	ANNUAL BUDGET 2014/2015	ESTIMATED ACTUAL 2013/2014	ADOPTED BUDGET 2013/2014
	OPERATING EXPENDITURE			
	Rural Services			
13100	Expenses Relating to Rural Services	65,000	68,978	51,561
13104	NRM Contract Works	-	0	4,000
13119	Project TBA - Fox Shoot	10,000	25,727	10,000
13120	NRM Workcover	-	0	1,500
13121	NRM Superannuation	-	4,936	7,000
13123	NRM Contract	22,000	5,792	51,000
13124	Promotional Material	500	0	500
13125	Noxious Weed Control	500	43	1,000
13126	Wild Dog Contribution	6,500	6,000	6,000
13127	Recycling Grant Costs	-	3,350	7,000
	Sub Total	104,500	114,827	139,561
	Tourism & Area Promotion			
13200	Expenses Relating to Tourism & Area Promotion	25,000	25,387	25,781
13210	Area Promotion	5,000	2,788	5,000
13211	SUBS- CW Visitor Centre	4,000	2,500	2,500
13212	SUBS- Newtravel	2,000	2,000	2,000
13213	Maintenance Caravan Park	15,000	11,022	14,800
13214	Information Bay- Carrabin	7,000	146	
13215	Old Club Hotel Museum -Maintenance	8,000	6,892	4,000
13299	Depreciation - Tourism & Area Promotion	1,200	1,115	7,100
	Sub Total	67,200	51,851	61,181
	Building Control			
13300	Expenses Relating to Building Control	-	0	-
13301	Contract EH Services	10,000	8,277	15,000
	Sub Total	10,000	8,277	15,000
	Plant Nursery			
13500	Expenses Relating to Plant Nursery	-	0	-
13502	Nursery Operating Costs	2,500	0	4,000
	Sub Total	2,500	0	4,000
	Other Economic Services			
13600	Expenses Relating to Other Economic Services	-	0	-
13610	Maintenance - Westonia CRC	25,300	20,937	25,300
13616	Westonia CRC Contributions	2,500	2,273	2,500
13611	Water Supply Standpipes	35,000	24,588	25,000
13612	Drought Relief - Water Tanks	-	0	-
13613	Evolution Lease - Industrial Shed	-	0	-
13614	St Lukes Church	3,000	46	-
13615	CO-OP Bus -Expense	-	2,523	-
16107	Loan Interest Loan # 6	3,692	2,653	4,070
13699	Depreciation - Other Economic Services	17,000	17,180	10,600
	Sub Total	86,492	70,199	67,470
	TOTAL TO OPERATING STATEMENT	270,692	245,153	287,212

SHIRE OF WESTONIA Schedule 13 - ECONOMIC SERVICES ANNUAL BUDGET 2014/2015				
GL #	DESCRIPTION	ANNUAL BUDGET 2014/2015	ESTIMATED ACTUAL 2013/2014	ADOPTED BUDGET 2013/2014
	OPERATING REVENUE			
	Rural Services			
13101	Income Relating to Rural Services	-	(5,866)	
		-	0	2,000
13108	Recycling Grant income	-	(1,400)	7,000
13105	Govt. Grant Funding	10,000	(29,691)	10,000
	Sub Total	10,000	(36,957)	19,000
	Tourism & Area Promotion			
13201	Income Relating to Tourism & Area Promotion	-	(1,898)	
13202	Caravan Site Charges	10,000	(8,767)	12,000
13203	Tent Site Charges	800	(383)	
13204	Souvenir Sales	200	(658)	
13221	Income - Old Club Hotel Museum Entry	-	(529)	
		11,000	(12,235)	12,000
	Building Control			
13302	Income Relating to Building Control	-	(833)	
13303	Building Permit Charges	1,500	(1,011)	3,000
13304	Demolition Charges	100	0	100
13305	Commission BRB	300	0	300
	Sub Total	1,900	(1,011)	3,400
	Plant Nursery			
13503	Income Relating to Plant Nursery		0	
13504	Community Nursery Charges	500	0	1,000
13505	Tree Planter Hire	500	0	1,000
	Sub Total	1,000	0	2,000
	Other Economic Services			
13601	Income Relating to Other Economic Services		0	
13602	Community Bus Hire Charges	2,000	(1,130)	3,500
13603	Evolution Lease - Industrial Shed	25,000	(24,686)	
13604	Police Licensing Commissions	4,500	(4,593)	6,000
13605	Federal Education Grant	-	0	
	Recoup Interest Community Bus Reimbursements			4,070 100
	Sub Total	31,500	(30,410)	13,670
	TOTAL TO OPERATING STATEMENT	55,400	(80,613)	50,070

SHIRE OF WESTONIA Schedule 13 - ECONOMIC SERVICES ANNUAL BUDGET 2014/2015				
GL #	DESCRIPTION	ANNUAL BUDGET 2014/2015	ESTIMATED ACTUAL 2013/2014	ADOPTED BUDGET 2013/2014
	CAPITAL EXPENDITURE			
	Rural Services			
13106	Purchase Furniture & Equipment - Rural Services	-	0	
13107	Purchase Plant & Equipment - Rural Services	-	0	
13109	NRM Vehicle - CAPITAL	-	0	39,000
	Sub Total	-	0	39,000
	Tourism & Area Promotion			
13219	Furniture & Equipment Town Entry Statement - CAPITAL	-	15,350	20,000
13220	Furniture & Equipment - Tourism Advertising Boards on GEH - CAPITAL	2,000	7,595	10,000
	Land & Buildings - Community Shed (RDA Funding)	-		71,732
13216	Old Club Hotel Museum Project - CAPITAL	20,000	73,366	38,100
13217	Caravan Park - New Bays CAPITAL	-	0	
13218	Caravan Park Dump Points - CAPITAL	-	0	
13222	Museum Mine Tunnel - CAPITAL	-	33,889	
13617	Westonia CRC Facade - CAPITAL	-	24,068	24,000
	Sub Total	22,000	154,267	163,832
	Building Control			
13306	Purchase Furniture & Equipment - Building Control		0	
	Sub Total	-	0	0
	Plant Nursery			
13506	Purchase Furniture & Equipment - Plant Nursery		0	
	Sub Total	-	0	0
	TOTAL TO CAPITAL STATEMENT	22,000	154,267	202,832
	CAPITAL REVENUE			
	Rural Services			
	Tourism & Area Promotion			
13198	Profit on Sale of Asset Furniture & Equip. - Tourism Advertising Boards on GEH	-	8,879	24,000
13223	Museum Mine Tunnel - INCOME	-	(15,000)	10,000
	Land & Buildings - Community Shed (RDA Funding)	-		71,732
	Sub Total	-	(6,121)	105,732
	TOTAL TO CAPITAL STATEMENT	-	(6,121)	105,732

SHIRE OF WESTONIA
Schedule 13 - ECONOMIC SERVICES

Account	Particulars	Amount	Totals
	Operating Expenditure		
	Rural Services		
	NRMO		
13123	Salaries		
	<i>Natural Resource Manager</i>	22,000	22,000
13121	NRM - Occupational Superannuation		
	<i>9.2% Contribution Super</i>	Super Sch -	-
13126	Wild Dog Contribution		
	<i>Eastern Wheatbelt Declared Species Group</i>	6,500	6,500
13125	Noxious Weeds		
	<i>Noxious Weed expenses</i>	500	500
13124	Promotional Material		
	<i>Promotion</i>	500	500
13104	NRM Contract		
	<i>Contract Work</i>	-	-
13120	Workers Compensation		
	<i>Workers Compensation Insurance Premium</i>	-	-
	NRM - Projects and Activities		
13119	<i>Project Allocation</i>	10,000	
13502	<i>Nursery Operating Cost</i>	2,500	12,500
		-	
	Operating Revenue		
	Rural Services		
13504	Community Nursery Sales		
	<i>Charges</i>	500	500
	Grants		
13105	<i>Funding Opportunities</i>	10,000	10,000
13505	Tree Planter Hire		
	<i>Charges</i>	1,000	1,000
	NRM Contract Work		
	<i>charges</i>	-	-

SHIRE OF WESTONIA
Schedule 13 - ECONOMIC SERVICES

Account	Particulars	Amount	Totals
	Operating Expenditure		
	Tourism & Area Promotion		
13210	Area Promotion		
	<i>Promotion and Advertising</i>	5,000	5,000
13211	Central Wheatbelt Visitor Centre		
	<i>Subscription reduced from \$10,000</i>	4,000	4,000
13212	NEWTRAVEL		
	<i>Subscription</i>	2,000	2,000
13213	Caravan Park Operating Costs		
	<i>Caravan Park Mtce</i>	12,000	
	<i>Caravan Park Utilities</i>	1,000	
	<i>Caravan Park Cleaning</i>	2,000	15,000
13214	Information Bay - Carrabin		
	<i>Restore Millenium Clock</i>	7,000	7,000
13215	Museum Operating Mtce		
	<i>Building Mtce</i>	5,000	
	<i>Cleaning</i>	3,000	8,000
13299	Depreciation		
	<i>Depreciation</i>	1,200	1,200
	Operating Revenue		
	Tourism & Area Promotion		
	Caravan Park Fees		
13202	<i>Caravan Site Fees</i>	10,000	
13203	<i>Tent Site Fees</i>	800	
13204	<i>Souvenir Sales</i>	200	11,000
	Operating Expenditure		
	Building Control		
13301	Contract Building Services		
	<i>Shire of Merredin Contract</i>	10,000	10,000
	Operating Revenue		
	Building Control		
13303	Building Licence Fees		
	<i>Building Licence Charges</i>	1,500	1,500
13305	BRB Commissions		
	<i>\$5 Commissions BRB</i>	300	300
13304	Demolition Charges		
	<i>Charges</i>	100	100

SHIRE OF WESTONIA
Schedule 13 - ECONOMIC SERVICES

Account	Particulars	Amount	Totals
	Operating Expenditure		
	Other Economic Services		
13611	Water Supply - Standpipes		
	Charges	25000	
	Install Backflow Devices	10000	35000
16107	Loan 6 Interest Community Bus		
	Interest	3692	3692
13614	St Lukes Church		
	Repairs to floorboards	3000	3000
	Westonia CRC Operating Expenses		
13616	CRC Contribution	2500	
13610	CRC Building Mtce	9300	
13610	CRC Utilities	9000	
13610	CRC Cleaning	7000	27800
13699	<i>Depreciation</i>		
	<i>Depreciation</i>	17,000	17,000
	Operating Revenue		
	Other Economic Services		
	<i>Community Bus Hire</i>		
	<i>Charges</i>	3500	3500
1360?	<i>Interest on Loan Recoup</i>		
	<i>Westonia Community Bus</i>	3,692	3,692
	<i>Reimbursements</i>		
	<i>Reimbursements</i>	100	100
	<i>Vehicle Licensing</i>		
	<i>Commissions</i>	6,000	6,000

SHIRE OF WESTONIA Schedule 14 - OTHER PROPERTY & SERVICES ANNUAL BUDGET 2014/2015				
GL #	DESCRIPTION	ANNUAL BUDGET 2014/2015	ESTIMATED ACTUAL 2013/2014	ADOPTED BUDGET 2013/2014
	OPERATING EXPENDITURE			
	Private Works			
14101	Curtin Uni House - Maintenance	-	606	
14198	Private Works - Great Eastern Hwy	-	8,242	
14102	Private Works	30,000	1,143	30,000
	Sub Total	30,000	9,992	30,000
	Public Works Overheads			
14200	Expenses Relating to Public Works Overheads	175,000	195,463	170,147
14202	Sick Leave Expense	10,000	3,555	13,000
14203	Annual & Long Service Leave Expense	50,000	42,565	56,000
14204	Protective Clothing - Outside Staff	3,500	3,281	3,500
14205	Conference Expenses- Engineering	2,000	2,108	1,500
14206	Medical Examination Costs	-	695	-
14208	Expendable Stores Expense	-	549	-
14209	Workers Compensation Payments	100	0	100
14211	Unallocated Wages	-	0	-
14214	Eng. & Technical Support	5,000	724	5,000
14215	Staff Training	15,000	18,478	15,000
14216	Insurance on Works	45,000	188	45,000
14217	Supervision Costs	15,000	76,275	15,000
14218	Service Pay	5,500	4,926	4,160
14219	Superannuation Cost	42,000	54,019	42,000
14220	Allowances & Other Costs	16,000	27,868	15,000
14221	Fringe Benefits Tax - Works	10,000	11,929	10,000
	Sub Total	394,100	442,623	395,407
14207	Overheads Allocated to Works		(425,749)	(395,407)
	Sub Total	394,100	16,875	0
	Plant Operations			
14302	Insurance - Plant	24,000	27,732	23,690
14303	Fuel & Oils	140,000	148,122	120,000
14304	Tyres and Tubes	20,000	9,859	20,000
14305	Parts & Repairs	50,000	61,954	50,000
14306	Internal Repair Wages	25,000	33,901	25,000
14307	Licences - Plant	7,500	8,276	6,310
14308	Depreciation - Plant	170,000	168,537	101,900
14310	Blades & Tynes	10,000	0	10,000
14311	Consumable Items	6,000	159	6,000
14312	Expendable Tools	1,000	0	1,000
	Sub Total	453,500	458,540	363,900
14309	Plant Operation Costs Allocated to Works	(453,500)	(315,385)	(363,900)
	Sub Total	-	143,155	0
	Stock on Hand			
14402	Purchase of Stock Materials	-	120,419	-
	Sub Total	-	120,419	0
14403	Stock Allocated to Works and Plant	0	0	0
	Sub Total	-	120,419	0

SHIRE OF WESTONIA Schedule 14 - OTHER PROPERTY & SERVICES ANNUAL BUDGET 2014/2015				
GL #	DESCRIPTION	ANNUAL BUDGET 2014/2015	ESTIMATED ACTUAL 2013/2014	ADOPTED BUDGET 2013/2014
	Administration			
14500	Expenses relating to Administration	427,626	437,797	374,873
14501	Administration Office Maintenance	35,000	46,167	34,000
14502	Workers Compensation Premiums- Administration	21,000	20,244	20,751
14503	Office Equipment Maintenance - Admin	11,000	9,496	12,000
14504	Telecommunications - Admin	-	3,779	12,500
14505	Travel & Accommodation - Admin	3,000	1,795	3,500
14506	Legal Expenses Administration	-	430	0
14507	Training Expenses - Admin	-	786	0
14508	Printing & Stationery - Admin	10,000	9,169	10,000
14509	Fringe Benefits Tax - Admin	10,000	16,233	0
14510	Conference Expenses - Admin	6,750	745	6,750
14511	Staff Uniform - Admin	2,000	1,406	2,000
14517	Postage & Freight	2,500	1,210	2,500
14521	Accounting Assistance	64,444	50,083	51,525
14522	Advertising	2,000	2,231	2,000
14599	Depreciation - Admin	14,000	14,421	11,100
	Sub Total	609,320	615,992	543,499
14515	Administration Costs Allocated to Works	(609,320)	(474,623)	(543,499)
	Sub Total	-	141,369	0
	Salaries & Wages			
14602	Gross Salaries & Wages	861,700	819,381	890,000
14603	Less Sal & Wages Alloc to Works	(861,700)	(819,381)	(890,000)
	Sub Total	-	0	0
	Unclassified			
14700	Expenses Relating to Unclassified		0	
	Sub Total	-	0	0
	TOTAL TO OPERATING STATEMENT	424,100	290,440	30,000
	OPERATING REVENUE			
	Private Works			
14100	Profit on Private Works	35,000	(39,272)	35,000
	Sub Total	35,000	(39,272)	35,000
	Public Works Overheads			
14201	Income Relating to Public Works Overheads	4,000	(6,539)	
14222	Sale of Scrap	-	(50)	
14210	Workers Compensation Reimbursements	100	(12,812)	100
	Sub Total	4,100	(19,401)	100
	Stock on Hand			
14404	Diesel Fuel Rebate	10,000	(19,093)	10,000
14406	Sale of Fuel and Scrap	2,000	(1,109)	3,000
14405	Sale of Stock	1,000	0	1,000
	Sub Total	13,000	(20,202)	14,000
	Unclassified			
14701	Income Relating to Unclassified	100	(4,545)	100

SHIRE OF WESTONIA Schedule 14 - OTHER PROPERTY & SERVICES ANNUAL BUDGET 2014/2015				
GL #	DESCRIPTION	ANNUAL BUDGET 2014/2015	ESTIMATED ACTUAL 2013/2014	ADOPTED BUDGET 2013/2014
14512	Administration			
	Income relating to Administration	1,500	9,673	1,500
	Sub Total	1,600	5,128	1,600
	TOTAL TO OPERATING STATEMENT	53,700	(73,747)	50,700
	CAPITAL EXPENDITURE			
	Administration			
	14513 Purchase Plant - Administration		0	
	14514 Purchase Furniture & Equipment Administration	13,000	0	
	14523 Administration Vehicle - CAPITAL		0	27,000
	14520 CEO Vehicle - CAPITAL	74,000	0	74,500
	TOTAL TO CAPITAL STATEMENT	87,000	0	101,500
	CAPITAL REVENUE			
	Administration			
	14298 Profit on Sale of Asset	(20,678)	18,780	13,000
	14598 Profit on Sale of Asset	65,500	10,601	47,500
	TOTAL TO CAPITAL STATEMENT	44,822	29,381	60,500

SHIRE OF WESTONIA
Schedule 14 - OTHER PROPERTY & SERVICES

Account	Particulars	Amount	Totals
	Operating Expenditure		
	Private Works		
14102	Private Works		
	<i>Expense Charges</i>	30,000	30,000
	Operating Revenue		
14100	Private Works		
	<i>Income Charges</i>	35,000	35,000
	Operating Expenditure		
	Public Works Overheads		
	Employee Costs		
14200	<i>Expenses Relating to PWOH</i>		
	<i>Admin Allocated</i>	175,000	175,000
14216	Insurance on Works	7,402	
	- Salary Continuance	1,028	
	- Marine Cargo	270	
	- Motor vehicle	23,700	
	- Workcare	12,600	45,000
14217	<i>Supervision Costs</i>	15,000	
14218	<i>Service Pay</i>	5,500	
14219	<i>Superannuation</i>		
	<i>9.50% SG + 5% Matching Superannuation Allocation</i>	42,000	
	Super Sch		
14220	<i>Allowances & Other Costs</i>	16,000	
14221	<i>FBT</i>	10,000	88,500
14202	Sick Leave		
	<i>Sick Leave</i>	10,000	10,000
14203	Annual & Long Service Leave		
	<i>Annual & Long Service Leave</i>	50,000	50,000
14209	Workers Compensation		
	<i>Various</i>	100	100
14204	Protective Clothing		
	<i>6 employees various Protective Clothing</i>	3,500	3,500
14205	Travel & Conference Expenses		
	<i>Supervisors Conference</i>	2,000	2,000
14214	Engineering & Technical Support		
	<i>Engineering & Technical Support</i>	5,000	5,000
14215	Staff Training		
	<i>Various</i>	15,000	15,000

SHIRE OF WESTONIA
Schedule 14 - OTHER PROPERTY & SERVICES

Account	Particulars	Amount	Totals
	Operating Revenue		
	Public Works Overheads		
	<i>Income Relating to PWOH</i>		
	<i>Various</i>	100	100
	Operating Expense		
	Plant Operating Costs		
14308	<i>Depreciation</i>		
	<i>Depreciation</i>	170,000	170,000
	<i>Insurance & Licenses</i>		
	<i>Machinery Breakdown (Included)</i>		
14302	<i>2014/2015 Motor Vehicle Insurance</i>	24,000	
14307	<i>Licenses</i>	7,500	31,500
14310	<i>Blades and Tynes</i>		
	<i>Various Blades and Points for Graders and Loaders</i>	10,000	10,000
14303	<i>Fuels and Oils</i>		
	<i>Fuels and Oils allocation for 2014/2015</i>	140,000	140,000
14311	<i>Consumable Items</i>		
	<i>Various</i>	6,000	6,000
14312	<i>Expendable Stores</i>		
	<i>Various</i>	1,000	1,000
14305	<i>Parts and Repairs</i>		
	<i>Various Parts and Repairs on Shire Plant</i>	50,000	50,000
14304	<i>Tyres & Batteries</i>		
	<i>Purchase of tyres for Shire Plant and Equipment</i>	20,000	20,000
14306	<i>Repair Wages</i>		
	<i>Employee Repairs Wages of Shire Plant</i>	25,000	25,000
14309	<i>Less Allocated to Works</i>		
	<i>Allocation of works allocation for 2012/2013</i>	(453,500)	(453,500)

SHIRE OF WESTONIA
Schedule 14 - OTHER PROPERTY & SERVICES

Account	Particulars	Amount	Totals
	Operating Revenue		
	Plant		
	Sale of Fuel & Scrap		
14406	<i>Sale of Fuel & Scrap</i>	2,000	
14405	<i>Sale of Stock</i>	1,000	3,000
14404	Diesel Fuel Rebate		
	<i>Diesel Fuel Rebate</i>	10,000	10,000
	Operating Expenditure		
	Administration Overheads		
14505	Travelling and Accommodation		
	<i>Accommodation costs for Staff at Seminars/Courses</i>		
	<i>Travelling costs for Staff at Seminars/Courses - sustenance</i>	3,000	3,000
14500	Salaries - Municipal Fund		
	<i>2012/2013 Administration Salaries & Wages</i>		
	<i>Inclusive of Annual, Sick & Long Service Leave</i>	337,626	
14500	Superannuation - Occupational		
	<i>9.5% Superannuation</i>	33,000	
	<i>Contribution Scheme (Council contribution) 5%</i>	17,000	
14500	Admin Allocation		
	<i>Admin Allocation</i>	40,000	427,626
14511	Uniforms		
	<i>Administration Uniform Allowance</i>		
	<i>5 Administration Staff @ \$400 per person</i>	2,000	2,000
14521	IT & Accounting Assistance		
	<i>IT Vision (Synergy Soft) Year 1 of 3 year payment</i>	47,744	
	<i>IT Assistance (2V.NET)</i>	6,700	
	<i>Accounting Assistance</i>	10,000	64,444
14510	Conference & Training Expenses		
	<i>Administration Staff Training</i>	2,000	
	<i>W.A. Local Government Managers Association Conference</i>		
	<i>CEO attendance, registration, subject to confirmation</i>	1,500	
	<i>WALGMA Accommodation (CEO @ \$250 per night x 3 nights)</i>	750	
	<i>Includes breakfast and partners</i>		
	<i>Other Conferences</i>	2,000	
	<i>WALGMA Conference expenses - daily expenses</i>	500	
	<i>WA Local Govt Association Conference - CEO Accommodation</i>		6,750

SHIRE OF WESTONIA
Schedule 14 - OTHER PROPERTY & SERVICES

Account	Particulars	Amount	Totals
	Operating Expenditure		
	Governance - Administration		
14508	Printing and Stationery		
	<i>Letterheads – restocking</i>		
	<i>DL Envelopes – restocking</i>		
	<i>Window Faced Envelopes</i>		
	<i>General Stationery requirements - Annual Order</i>		
	<i>Stationery Requirements - Additional requirements</i>		
	<i>Minute Book Binding</i>		
	<i>Toner Cartridges & Printer Ink Supplies Included in printing costs</i>		
	<i>Local Government Directories</i>		
	<i>Staff Name Badges</i>	10,000	10,000
14503	Office Equipment Mtce		
	<i>New Computers</i>	3,000	
	<i>Sundry allowance for other maintenance costs</i>	8,000	11,000
14501	Administration Office Mtce		
	<i>Building Mtce</i>	15,000	
	<i>Office Cleaning</i>	7,500	
	<i>Office Utilities</i>	12,500	35,000
14522	Advertising		
	<i>General Public Notices</i>		
	<i>Staff Advertising Notices - estimate only</i>	2,000	2,000
14502	Insurance		
	<i>Salary Continuance</i>	2,058	
	<i>Workers Compensation (38% Admin)</i>	7,692	
	<i>Fidelity Guarantee</i>	556	
	<i>Personal Accident & Travel</i>	1,285	
	<i>Fidelity Guarantee</i>	809	
	<i>LGIS Liability</i>	8,600	21,000
14517	Postage & Freight		
	<i>General Postage for financial year</i>		
	<i>General Freight for stationery orders</i>	2,500	2,500
14599	Depreciation		
	<i>Depreciation</i>	14,000	14,000
	Operating Expenditure		
	Salaries and Wages		
14603	Less Allocated to Works		
	<i>As per Salaries and Wages Schedule</i>	(861,700)	(861,700)
14602	Gross Salaries and Wages		
	<i>As per Salaries and Wages Schedule</i>	861,700	861,700
	Operating Income		
	Unclassified		
14701	Reimbursements		
	<i>Reimbursements</i>	100	100

**Shire of Westonia
Plant & Equipment Report
Budgeted 14/15**

		ACTUAL 13/14			BUDGET 14/15		
<i>Description</i>	<i>Sch No</i>	<i>Purchase Actual</i>	<i>Trade Value</i>	<i>Actual Net Total</i>	<i>Purchase Budget</i>	<i>Trade Value</i>	<i>Budget Net Total</i>
Plant and Equipment							
Chief Executive Officer							
Toyota LandCruiser - 0WT	4	74,500	47,500	27,000	74,000	65,500	8,500
		74,500	47,500	27,000	74,000	65,500	8,500
Senior Finance Officer							
Toyota Aurion - 02WT	4	27,000	13,000	14,000	-	-	-
		27,000	13,000	14,000	-	-	-
Plant & Equipment Total - Sch 4		101,500	60,500	41,000	74,000	65,500	8,500
Manager Works and Services							
Holden Colarado - WT111	12	37,000	24,000	13,000	37,000	27,000	10,000
		37,000	24,000	13,000	37,000	27,000	10,000
Depot Vehicles - (Utilities)							
Ford Courier - WT06 (Grader)	12	22,000	6,500	15,500			
Note: Trading Gardeners Ute WT35	12						
and moving graders ute to gardeners ute	12						
		22,000	6,500	15,500	-	-	-
Depot Vehicles - (Machinery)							
3pt Linkage Road Broom	12	11,000		11,000			
Prime Mover	12				255,000	50,000	205,000
Smooth Drum Roller	12	190,000		190,000			-
Oval Mower					7,500	-	7,500
Drop Deck Trailer/Low Loader					80,000	12,000	68,000
		201,000	-	201,000	342,500	62,000	280,500
Plant & Equipment Total - Sch 12		260,000	30,500	229,500	379,500	89,000	290,500
Natural Resource Management Officer							
Toyota Hilux Dual Cab - 04WT	13	39,000	24,000	15,000			-
		39,000	24,000	15,000	-	-	-
Plant & Equipment Total - Sch 13		39,000	24,000	15,000	-	-	-
Total - Plant and Equipment		400,500	115,000	285,500	453,500	154,500	299,000

Shire of Westonia
Budget Information Note 3
Acquisition/Construction of Assets

Program/Sub-program	Non-Infrastructure						Infrastructure				TOTAL	
	Land & Buildings		Plant & Equipment		Furniture & Equipment		Roads		Other			
	Actual (13/14)	Budget (14/15)	Actual (13/14)	Budget (14/15)	Actual (13/14)	Budget (14/15)	Actual (13/14)	Budget (14/15)	Actual (13/14)	Budget (14/15)	Actual (13/14)	Budget (14/15)
Governance												
Motor Vehicles				74,000							-	74,000
Housing												-
R4R 2x2 Housing 11/12	400,000	328,188										328,188
R4R 2x2 Housing 12/13	400,000	60,000									400,000	60,000
R4R 2x2 Housing 12/13	328,188	400,000										400,000
Community Amenities												-
Gazebo - Cemetery					10,000	10,000					10,000	10,000
Recreation and Culture											-	-
Swimming Pool upgrades					23,000	30,000						30,000
Play Equipment					19,000						19,000	-
Golf Club Tee Box					8,730						8,730	-
Museum C/fwd	38,100										38,100	-
Transport											-	-
Road Construction							1,307,357	1,065,206			1,307,357	1,065,206
Complete Airport Building	32,000	15,000									32,000	15,000
Holden Colarado - WT 111			37,000	37,000								37,000
Ford Couier - WT06 (Grader)			22,000									-
3pt Linkage Road Broom			11,000								11,000	-
Prime Mover				255,000							-	255,000
Smooth Drum Roller			190,000								190,000	-
Drop Deck Trailer/Low Loader				80,000								80,000
Oval Mower				7,500								7,500
Economic Services												-
Toyota Hilux Dul Cab - 04WT			39,000								39,000	-
Town Entry Statement					20,000						20,000	-
Tourisum Boards on GEH					10,000	2,000						2,000
Community Shed (RDA Funds)	71,732											-
Purchase Hardware Store	20,000										20,000	-
CRC Façade C/fwd	24,000										24,000	-
Hood-Penn Museum						20,000						20,000
Other Property & Services												-
Admin Reception						13,000					-	13,000
											-	-
											-	-
Totals	1,314,020	803,188	299,000	453,500	90,730	75,000	1,307,357	1,065,206	-	-	2,119,187	2,396,894
TOTAL NON-INFRASTRUCTURE \$ 1,703,750 \$ 1,331,688 TOTAL INFRASTRUCTURE \$ 1,307,357 \$ 1,065,206 \$ 2,396,894												

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Loan No	Particulars	Principal 1-Jul-13	New Loans	Loan Expiry Date	Original Loan Amount	Interest Rate (Yearly)	Principal Repayments		Principal Outstanding		Interest Repayments	
							2014/15 Budget \$	2013/14 Actual \$	2014/15 Budget \$	2013/14 Actual \$	2014/15 Budget \$	2013/14 Actual \$
	Housing											
3	Staff Residence	-		02-Feb-14		6.32%	-	6,511	-	-	-	309
5	Lifestyle Village	336,335		10-May-20	500,000	6.33%	47,698	44,817	288,637	336,335	20,835	23,429
	Transport											
4	Depot	87,842		29-Jun-18	180,000	7.37%	19,637	18,266	68,205	87,842	6,329	7,490
	Other Property and Services											
6	School Bus*	60,867		10-Jan-21	80,000	6.17%	7,193	6,769	53,674	60,867	3,692	4,070
		485,044	0		760,000		74,528	76,363	410,516	485,044	30,856	35,298

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

INTEREST PER PROGRAM		Amount	Loan No
Housing	042081	20,835	5
Transport	122081	6,329	4
Other Property & Services	148081	3,692	6
		<u>30,856</u>	

Note ****

Councils Total Principal Liability of \$30,856 is not a true reflection of Councils Debt Levels.

**SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015**

RESERVES & OTHER RESTRICTED ASSETS

	2014/15 Actual \$	ANNUAL 2014/15 Budget \$
Cash Backed Reserves & Other Restricted Assets		
(a) Leave Reserve		
Opening Balance	111,885	117,275
Amount Set Aside / Transfer to Reserve	5,390	6,000
Amount Used / Transfer from Reserve	-	(6,500)
	<u>117,275</u>	<u>116,775</u>
(b) Plant Reserve		
Opening Balance	210,150	220,273
Amount Set Aside / Transfer to Reserve	10,123	82,000
Amount Used / Transfer from Reserve	-	-
	<u>220,273</u>	<u>302,273</u>
(c) Building Reserve		
Opening Balance	302,922	317,514
Amount Set Aside / Transfer to Reserve	14,592	115,000
Amount Used / Transfer from Reserve	-	(120,000)
	<u>317,514</u>	<u>312,514</u>
(d) Communication & IT Reserve		
Opening Balance	33,192	34,791
Amount Set Aside / Transfer to Reserve	1,599	1,500
Amount Used / Transfer from Reserve	-	-
	<u>34,791</u>	<u>36,291</u>
(e) Community Development Reserve		
Opening Balance	78,577	127,362
Amount Set Aside / Transfer to Reserve	48,785	4,000
Amount Used / Transfer from Reserve	-	-
	<u>127,362</u>	<u>131,362</u>
(f) Waste Management Reserve		
Opening Balance	39,726	41,640
Amount Set Aside / Transfer to Reserve	1,914	2,000
Amount Used / Transfer from Reserve	-	(20,000)
	<u>41,640</u>	<u>23,640</u>
TOTAL CASH BACKED RESERVES	<u>858,855</u>	<u>922,855</u>

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

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
ANNUAL BUDGET 2014/2015

FEES & CHARGES

(Prices include GST)

Administration

Electoral Rolls	\$	11.00
Rate Enquiry	\$	44.00

	Black		Colour	
Photocopying	A4 1 side	\$	0.25	\$ 1.00
	A4 2 side	\$	0.30	\$ 1.50
	A3 1 side	\$	0.35	\$ 2.00
	A3 2 side	\$	0.40	\$ 3.00

Community Amenities

Domestic Rubbish Collection	\$	130.00
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Cemetery

Burial Fee	\$	550.00
Additional fee-Sat/Sun	\$	55.00
Niche Wall Interment	\$	275.00

Recreation Complex

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 after 1am	\$	22.00
Pavilion	\$	88.00
Old Hall	\$	88.00
Marquee Hire (local) (\$500 Bond)	\$	110.00
Marquee Hire (other) (\$500 Bond)	\$	550.00
<i>Chair & Trestle incl. in Complex & Marque Hire Fee</i>		
Plastic Chair Hire - each	\$	0.22
Trestle Hire - each	\$	2.20
Oval—Merredin Cricket Assoc	\$	550.00

Swimming Pool

Free entry

Gymnasium

Free entry

Caravan Park

Caravan Site (powered) / night	\$	15.00
Industrial Crews-per person / night	\$	15.00
Caravan Site (powered) / week	\$	80.00
Tent Site (unpowered) / night	\$	11.00
Tent Site (unpowered) / week	\$	60.00
Caravans left unattended /day	\$	15.00
Caravans left unattended /week	\$	80.00
Overflow area (powered) / night	\$	10.00
Overflow area (unpowered) / night	\$	5.00

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
ANNUAL BUDGET 2014/2015

PRIVATE WORKS RATES

(Prices include GST)

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

Contract Rate (GEH)

Grader <i>per day</i>	\$ 1,140.42
Water Truck <i>per day</i>	\$ 1,100.36
Steel Roller <i>per day</i>	\$ 930.38
Multi Tyre Roller <i>per day</i>	\$ 845.38
Tractor/Broom <i>per day</i>	\$ 887.83
Light Tip Truck <i>per day</i>	\$ 1,450.94
Crew Cab <i>per day</i>	\$ 1,414.06

Community Bus hire

\$0.88/km plus fuel

Gravel/Sand <i>per cubic metre</i>	\$ 11.00
Gravel/Sand delivered locally	\$ 22.00

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

16. TRUST FUNDS

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

Detail	Balance 1 July \$	Amounts Received \$	Amounts Paid (\$)	Balance 30 June \$
Police Licensing	(80)	80,000	(80,081)	(161)
BCITF Training Levy	1,297	500	(1,797)	-
Building Levy	647	500	(1,147)	-
Nomination Deposits	-	-	-	-
Bonds	1,820	-	-	1,820
George Rd Water Extensions	20,545	-	(20,545)	-
St John's Westonia	2,047	-	-	2,047
Westonia Sports Council- Payments	-	-	-	-
Westonia Sports Council	122	-	-	122
Westonia Progress Association	551	-	-	551
Accommodation Units	2,900	-	-	2,900
WEIRA - Booderockin Water Scheme	646	-	(646)	-
Warralakin Hall	1,700	-	-	1,700
Tidy Towns Committee	-	-	-	-
Social Club	7,329	3,500	(3,500)	7,329
Walgoolan History Group	12,065	-	(12,065)	-
Community Project	1,000	-	-	1,000
Rural Youth	6,595	-	-	6,595
Westonia P & C	909	-	(909)	-
LGMA	5,837	500	(500)	5,837
	<u>65,930</u>			<u>29,740</u>