SHIRE OF WESTONIA

A vibrant community lifestyle

ANNUAL BUDGET 25/26

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Contents

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Westonia a vibrant community lifestyle.

2025-2026 Budget Overview

Budget Highlights

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

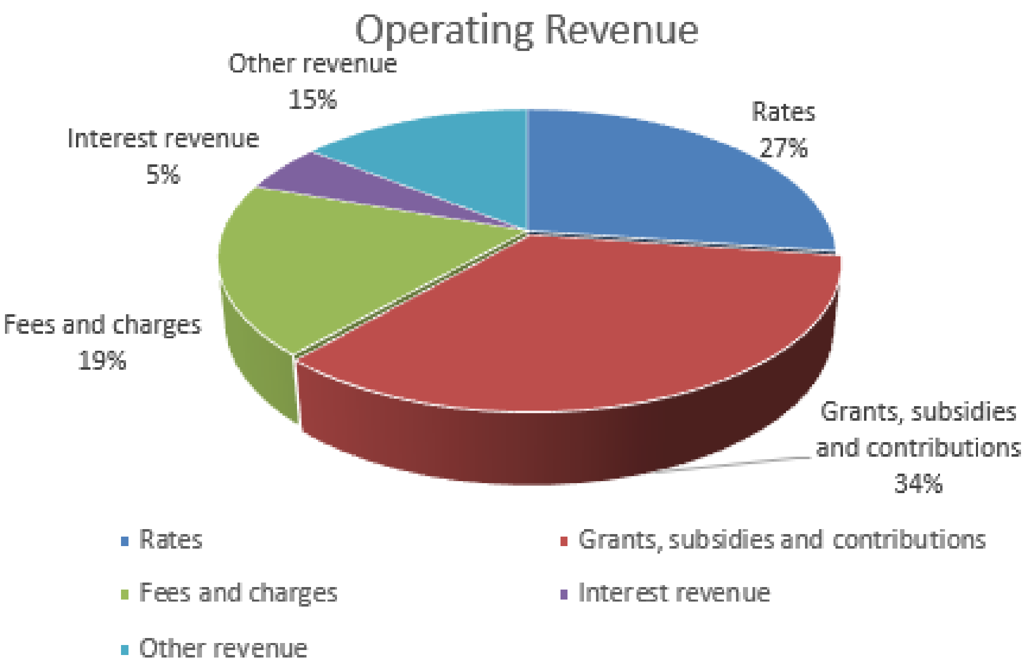
The 2025-2026 budget has been based on an annual expenditure of $10mil This includes amounts received in the form of rates from the owners of properties with the Shire of Westonia.

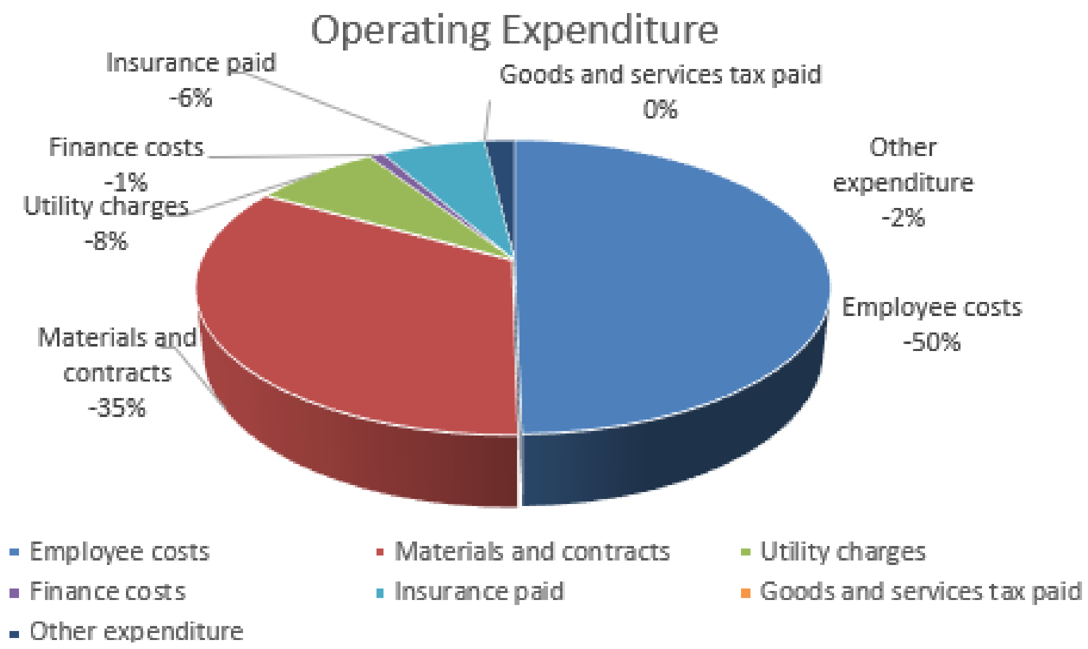
Key Projects

The main capital projects included for the year are: -

- Medical Centre Upgrades
- Community Hub /Leisure Centre Project
- Disabled Ramp Access to Old Hall;
- Over 2.1mil worth of road works;
- Single Persons Quarters
- Museum Expansion Project
- Changeover of Loader, Mower and light vehicles;
- Playground /Soft fall
- Completion of Kiosk/Ablution Redevelopment

Financial Summary





Your Council

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

Shire President Cr Mark Crees

Councillor since: October 2021
Current term expires: October 2025
Gender: Male
Linguistic Background: English
Country of Birth: Australia
Contact: 0428 447 034
cr.crees@westonia.wa.gov.au

Portfolio: : Community Development, Development Assessment Panel, WEROC, EWBG, RRG (Proxy to Cr Geier), WALGA

Deputy President Cr Ross DellaBosca

Councillor since: October 2017
Current term expires: October 2027
Gender: Male
Linguistic Background: English
Country of Birth: Australia
Contact: 0428 467 180
cr.dellabosca@westonia.wa.gov.au

Portfolio: Community Development, EWBG, WALGA, Bush Fire, CEACA, WEROC (Proxy to Cr Crees), Development Assessment Panel (proxy to Cr Crees), Westonia Progress Association (Proxy to Cr Faithfull)

Cr Daimon Geier

Councillor since: October 2017
Current term expires: October 2025
Gender: Male
Linguistic Background: English
Country of Birth: Australia
Contact: 0407 258523
cr.daimon.geier@westonia.wa.gov.au

Portfolio: Community Development, Emergency Services (Proxy to Cr Simmonds), Transport (inc. RRG), Bush Fire, Home Care Services, Tourism (inc. NEWTRAVEL) (Proxy to Cr Huxtable

Cr Ainslie Faithfull

Councillor since: October 2023
Current term expires: October 2027
Gender: Female
Linguistic Background: English
Country of Birth: Australia
Contact: 0409 573 097
cr.faithfull@westonia.wa.gov.au

Portfolio: Community Development, Sport & Recreation, Development Assessment Panel (Proxy to Cr Simmonds and Cr Crees), Home Care Services, Westonia Progress Association.

Cr Denver Simmonds

Councillor since: October 2023
Current term expires: October 2027
Gender: Male
Linguistic Background: English
Country of Birth: Australia
Contact: 0400 086 897
cr.simmonds@westonia.wa.gov.au

Portfolio: Community Development, Emergency Services, Development Assessment Panel, Bush Fire

Cr Bill Huxtable

Councillor since: October 2013
Current term expires: October 2025
Gender: Male
Linguistic Background: English
Country of Birth: Australia
Contact: 0459 181 932
cr.huxtable@westonia.wa.gov.au

Portfolio: Community Development, Tourism (Incl. NEWTRAVEL)

Council Meetings

Council Meetings are held at 4.00pm on the third Thursday of each month in the Council Chambers at the Shire of Westonia Administration Centre located at 41 Wolfram Street, Westonia.

Visit www.westonia.wa.gov.au or call (08) 90467063 for the 2025/2026 Ordinary Meetings of Council dates, which will be available after December 2025.

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

Council Meeting Dates		
17 July 2025	20 November 2025	16 April 2026*
21 August 2025	18 December 2025	21 May 2026*
18 September 2025	19 February 2026*	18 June 2026*
16 October 2025	19 March 2026*	* date to be confirmed

Council Elections

Local government elections will be held in October 2025, the terms are ending for:

Cr Mark Crees

Cr Daimon Geier

Cr Bill Huxtable

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

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

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

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

Our Shire

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

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

Role of The Shire of Westonia

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

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

- Advocating for local needs whilst operating in a regional context,
- Corporate Governance to ensure it delivers good decision making, leadership and professional management

Statement of Rating Information 2025/2026

Including Objects and Reasons for the Current Rating Structure

This Statement is published by the Shire of Westonia in accordance with Section 6.36 of the Local Government Act 1995 to advise the public of its objectives and reasons for implementing differential rates.

The purpose of levying of rates is to meet Council's budget requirements in each financial year in order to deliver services, facilities and community infrastructure. Property valuations provided by the Valuer General are used as the basis for the calculation of rates each year. Section 6.36 of the Local Government Act provides the ability to differentially rate properties based on zoning and/or land use as determined by the Shire of Westonia. The application of differential rating maintains equity in the rating of properties across the Shire, enabling the Council to provide facilities, services and infrastructure to the entire community and visitors to the area.

Gross Rental Values (GRV)

The Local Government Act 1995 provides that properties of a Non-Rural purpose be rated using the Gross Rental Valuation (GRV) as the basis for the calculation of annual rates. The Valuer General determines the GRV for all properties with a non-rural purpose within the Shire of Westonia approximately every five years and provides a GRV. The current valuation is effective from 1 July 2024. Interim valuations are provided regularly to Council by the Valuer General for properties where changes have occurred during the year (i.e. subdivisions or strata title of property, amalgamations, building constructions, demolition, additions and/or property rezoning). In such instances Council recalculates the rates for the affected properties and issues interim rate notices.

GRV – General Rate

All land within the Shire used for non-rural purposes (GRV) is rated using a uniform GRV Rate. The uniform rate is calculated and adopted after the consideration of many factors such as current economic conditions, increases to land valuations as assessed by the Valuer General's Office, the infrastructure and service improvement proposals contained in the Budget, as well as other factors. The rate in the dollar set for the GRV-General category forms the basis for calculating all other GRV differential rates.

Unimproved Values (UV)

The Local Government Act 1995, provides that properties predominantly used for a rural purpose are assigned an Unimproved Value as supplied and reviewed by the Valuer General on an annual basis. The unimproved value of land refers to the market value of the land in its natural state without improvements such as buildings, fences, dams etc. Interim valuations are provided regularly to Council by the Valuer General for properties where changes have occurred during the year (i.e. subdivisions of property, amalgamations, and/or property rezoning). In such instances Council recalculates the rates for the affected properties and issues interim rate notices. It is considered that for this financial year the valuations imposed by the Valuer General provides the capacity for the additional rate contributions that may be required from different zoning/land use and therefore the need for a differential rate is not deemed necessary.

GRV Differential Rate - Mining

The Local Government Act provides for rural use properties used for mining, exploration or prospecting purposes are assigned a Gross Rental Value supplied and reviewed by the Valuer General. It refers to all land for which a mining tenement has been issued by the Department of Mines and Petroleum (DMP), and valued as such by the Valuer General's Office.
The valuation determined by the Valuer General for mining tenements is calculated by multiplying the following factors.

- Rental cost of the tenement type (mining lease, prospecting lease, exploration license, petroleum producing licence etc);
- GRV basis as determined by the DMP, and
- Tenement/license area

The valuation of mining tenements is not reviewed each year, as occurs with other UV properties and only changes when the tenement rental is amended

Objects and Reasons for GRV Mining Differential Rate

Land used for Mining is rated higher than the GRV-General rate to improve fairness and equity outcomes by:

- Ensuring mining rates payable are no less than the average rates payable, per property, in part to;
  - compensate for the different method and comparatively lower valuation level;
  - to recognise the often short term tenure of mining projects in the region; and
  - to maintain comparability with other commercial operations in the rural sector.
- Applying a percentage premium above the average rates payable, per property, at a level determined by the Council, to reflect the following:
  - the impacts of higher road infrastructure maintenance costs to Council as a result of frequent very heavy vehicle use over extensive lengths of roads throughout the year;
  - additional emergency service arrangements that have to be put in place;
  - the monitoring of environmental impacts of clearing, noise, dust and smell;
  - planning, building and health assessment cost; and
  - additional costs of amenities and services provided to cater for the employees of the mining operations, such as recreation, parking and law, order and public safety due to the increased population of the 160 man mining camp situated in the Westonia townsite which almost triples the population of the town and creates a massive burden on Council's resources.

Minimum Payments

The setting of general minimum payment level within all rating categories is an important method of ensuring all properties contribute an equitable rate amount to non-exclusive services.

Objections & Appeals

Objections to valuations must be lodged with the Valuer General's Office within 60 days after issue of the rates notice. Rates are still required to be paid if an objection is lodged with a refund paid if the objection is successful. Forms are available from the Shire Office or on our web site.

Under the provisions of the Local Government Act 1995, a property owner is able to lodge an objection to the rates imposed by a Council on the following grounds:

- There is an error on the rate assessment, either in respect to the owners or property details; or
- The characteristics of the land differ from that used in the differential rating system. The objection is to be received within 60 days of the issue of the rate notice.

Please contact Shire Staff if you would like to discuss this matter further.

Pensioner's Discount

Eligible Pensioners are entitled to receive a discount on their rates. Council shall determine the nature and extent of entitlement from details as at 1 July, in relation to ownership and occupation. Also a pro-rata rebate amount will be paid if a person becomes the holder of an eligible card type during the financial year which is effective from the date of registration. A deferral arrangement is also possible.

If the circumstances of a Pensioner, who is already claiming the rebate, have changed during the previous year, they will need to update their details (ie. card number, etc) with Council.

Submissions are invited from any Elector or Ratepayer with respect to the proposed differential rate within 21 days of the date of the notice of intent.

All submissions in writing should be forwarded to the Shire of Westonia no later than 12.00pm Monday 16th June 2025.

Where will my rates go??? 2025/2026

For every $100 the Shire of Westonia will spend in 2025/2026 is: -

$18.00
on Recreation & Culture

$46.00
on Transport

$10.00
on Economic Services

$2.00
on Community Amenities

$2.00
on Law, Order & Public Safety

$3.00
on Governances

$5.00
On Health

$8.00
on Housing

$3.00
on Other

$3.00
on Education & Welfare

SHIRE OF WESTONIA

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2026

LOCAL GOVERNMENT ACT 1995

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The Shire of Westonia a Class 4 local government conducts the operations of a local government with the following community vision:

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

SHIRE OF WESTONIA
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2026

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
Revenue		$	$	$
Rates	2(a)	1,263,713	1,230,091	1,223,285
Grants, subsidies and contributions		1,593,344	2,310,578	2,068,600
Fees and charges	14	866,770	1,738,586	826,750
Interest revenue	9(a)	245,600	305,560	259,600
Other revenue		671,650	94,332	262,650
		4,641,077	5,679,147	4,640,885
Expenses				
Employee costs		(1,534,900)	(1,238,287)	(1,387,000)
Materials and contracts		(1,036,250)	(889,102)	(1,251,450)
Utility charges		(236,233)	(222,706)	(312,050)
Depreciation	6	(2,441,050)	(2,772,825)	(1,886,850)
Finance costs	9(c)	(26,743)	0	(15,000)
Insurance		(196,500)	(164,111)	(168,250)
Other expenditure		(56,900)	(49,562)	(57,000)
		(5,528,576)	(5,336,593)	(5,077,600)
		(887,499)	342,554	(436,715)
Capital grants, subsidies and contributions		997,100	1,275,853	1,557,600
Profit on asset disposals	5	151,077	66,644	66,000
Loss on asset disposals	5	(34,267)	(12,412)	(18,000)
		1,113,910	1,330,085	1,605,600
Net result for the period		**226,411**	**1,672,639**	**1,168,885**
Total other comprehensive income for the period		**0**	**0**	**0**
Total comprehensive income for the period		**226,411**	**1,672,639**	**1,168,885**

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

SHIRE OF WESTONIA
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2026

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts		$	$	$
Rates		1,263,713	1,244,151	1,223,285
Grants, subsidies and contributions		1,593,344	2,231,887	2,068,600
Fees and charges		866,770	1,738,586	826,750
Interest revenue		245,600	305,560	259,600
Other revenue		671,650	94,332	262,650
		4,641,077	5,614,516	4,640,885
Payments				
Employee costs		(1,534,900)	(1,216,251)	(1,387,000)
Materials and contracts		(1,036,250)	(874,187)	(1,251,450)
Utility charges		(236,233)	(222,706)	(312,050)
Finance costs		(26,743)	0	(15,000)
Insurance paid		(196,500)	(164,111)	(168,250)
Goods and services tax paid		0	(18,867)	0
Other expenditure		(56,900)	(49,562)	(57,000)
		(3,087,526)	(2,545,684)	(3,190,750)
Net cash provided by operating activities	4	1,553,551	3,068,832	1,450,135
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(2,809,000)	(2,602,612)	(3,380,000)
Payments for construction of infrastructure	5(b)	(2,134,550)	(1,510,579)	(2,374,500)
Capital grants, subsidies and contributions		997,100	1,275,853	1,557,600
Proceeds from sale of property, plant and equipment	5(a)	739,000	324,273	365,000
Net cash (used in) investing activities		(3,207,450)	(2,513,065)	(3,831,900)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(48,601)	0	(12,488)
Proceeds from new borrowings	7(a)	0	600,000	600,000
Net cash provided by (used in) financing activities		(48,601)	600,000	587,512
Net increase (decrease) in cash held		(1,702,500)	1,143,461	(1,794,253)
Cash at beginning of year		8,118,236	6,974,685	7,163,823
Cash and cash equivalents at the end of the year	4	**6,415,736**	**8,118,146**	**5,369,570**

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

SHIRE OF WESTONIA
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2026

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
OPERATING ACTIVITIES		$	$	$
Revenue from operating activities				
General rates	2(a)(i)	1,243,333	1,208,680	1,201,335
Rates excluding general rates	2(a)	20,380	21,411	21,950
Grants, subsidies and contributions		1,593,344	2,310,578	2,068,600
Fees and charges	14	866,770	1,738,586	826,750
Interest revenue	9(a)	245,600	305,560	259,600
Other revenue		671,650	94,332	262,650
Profit on asset disposals	5	151,077	66,644	66,000
		4,792,154	5,745,791	4,706,885
Expenditure from operating activities				
Employee costs		(1,534,900)	(1,238,287)	(1,387,000)
Materials and contracts		(1,036,250)	(889,102)	(1,251,450)
Utility charges		(236,233)	(222,706)	(312,050)
Depreciation	6	(2,441,050)	(2,772,825)	(1,886,850)
Finance costs	9(c)	(26,743)	0	(15,000)
Insurance		(196,500)	(164,111)	(168,250)
Other expenditure		(56,900)	(49,562)	(57,000)
Loss on asset disposals	5	(34,267)	(12,412)	(18,000)
		(5,562,843)	(5,349,005)	(5,095,600)
Non cash amounts excluded from operating activities	3(c)	2,324,240	2,718,593	1,838,850
Amount attributable to operating activities		**1,553,551**	**3,115,379**	**1,450,135**
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions		997,100	1,275,853	1,557,600
Proceeds from disposal of property, plant and equipment	5(a)	739,000	324,273	365,000
		1,736,100	1,600,126	1,922,600
Outflows from investing activities				
Payments for property, plant and equipment	5(a)	(2,809,000)	(2,602,612)	(3,380,000)
Payments for construction of infrastructure	5(b)	(2,134,550)	(1,510,579)	(2,374,500)
		(4,943,550)	(4,113,191)	(5,754,500)
Amount attributable to investing activities		**(3,207,450)**	**(2,513,065)**	**(3,831,900)**
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from new borrowings	7(a)	0	600,000	600,000
Transfers from reserve accounts	8(a)	75,000	1,000,000	1,000,000
		75,000	1,600,000	1,600,000
Outflows from financing activities				
Repayment of borrowings	7(a)	(48,601)	0	(12,488)
Transfers to reserve accounts	8(a)	(1,350,000)	(1,457,542)	(1,881,000)
		(1,398,601)	(1,457,542)	(1,893,488)
Amount attributable to financing activities		**(1,323,601)**	**142,458**	**(293,488)**
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus at the start of the financial year	3	3,083,442	2,338,580	2,580,470
Amount attributable to operating activities		1,553,551	3,115,379	1,450,135
Amount attributable to investing activities		(3,207,450)	(2,513,065)	(3,831,900)
Amount attributable to financing activities		(1,323,601)	142,458	(293,488)
Surplus/(deficit) remaining after the imposition of general rates	3	**105,942**	**3,083,352**	**(94,783)**

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

SHIRE OF WESTONIA
FOR THE YEAR ENDED 30 JUNE 2026
INDEX OF NOTES TO THE BUDGET

1 BASIS OF PREPARATION

The annual budget of the Shire of Westonia which is a Class 4 local government is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements
Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the annual budget be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from *AASB 16 Leases* which would have required the Shire to measure any vested improvements at zero cost.

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

The local government reporting entity
All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this annual budget.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 11 to the annual budget.

2024/25 actual balances
Balances shown in this budget as 2024/25 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

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

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

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

Statement of Cashflows
Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

Initial application of accounting standards
During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.
• *AASB 2020-1 Amendments to Australian Accounting Standards*
- Classification of Liabilities as Current or Non-current
• *AASB 2022-5 Amendments to Australian Accounting Standards*
- Lease Liability in a Sale and Leaseback
• *AASB 2022-6 Amendments to Australian Accounting Standards*
- Non-current Liabilities with Covenants
• *AASB 2023-1 Amendments to Australian Accounting Standards*
- Supplier Finance Arrangements
• *AASB 2023-3 Amendments to Australian Accounting Standards*
- Disclosure of Non-current Liabilities with Covenants: Tier 2
• *AASB 2024-1 Amendments to Australian Accounting Standards*
- Supplier Finance Arrangements: Tier 2 Disclosures
It is not expected these standards will have an impact on the annual budget.

• *AASB 2022-10 Amendments to Australian Accounting Standards*
- Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities, became mandatory during the budget year. Amendments to AASB 13 *Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2025-26 statutory budget.

New accounting standards for application in future years
The following new accounting standards will have application to local government in future years:
• *AASB 2014-10 Amendments to Australian Accounting Standards*
- Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
• *AASB 2024-4b Amendments to Australian Accounting Standards*
- Effective Date of Amendments to AASB 10 and AASB 128
[deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
• *AASB 2022-9 Amendments to Australian Accounting Standards*
- Insurance Contracts in the Public Sector
• *AASB 2023-5 Amendments to Australian Accounting Standards*
- Lack of Exchangeability
• *AASB 18 (FP) Presentation and Disclosure in Financial Statements*
- (Appendix D) [for for-profit entities]
• *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements*
- (Appendix D) [for not-for-profit and superannuation entities]
• *AASB 2024-2 Amendments to Australian Accounting Standards*
- Classification and Measurement of Financial Instruments
• *AASB 2024-3 Amendments to Australian Accounting Standards*
- Standards – Annual Improvements Volume 11
It is not expected these standards will have an impact on the annual budget.

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

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

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:
• Fair value measurement of assets carried at reportable value including:
  • Property, plant and equipment
  • Infrastructure
• Expected credit losses on financial assets
• Assets held for sale
• Impairment losses of non-financial assets
• Investment property
• Estimated useful life of intangible assets
• Measurement of employee benefits
• Measurement of provisions

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2025/26 Budgeted rate revenue	2025/26 Budgeted interim rates	2025/26 Budgeted total revenue	2024/25 Actual total revenue	2024/25 Budget total revenue
				$	$	$	$	$	$
(i) General rates									
GRV -Residential	Gross rental valuations	0.08225	58	759,300	62,452	0	62,452	64,005	57,902
GRV- Mining	Gross rental valuations	0.24239	2	1,216,200	294,795	0	294,795	286,217	307,303
UV - Rural/Pastoral	Unimproved valuation	0.01056	129	83,704,898	883,924	0	883,924	855,862	833,500
UV - Mining	Unimproved valuation	0.01056	5	204,692	2,162	0	2,162	2,596	2,630
Total general rates			194	85,885,090	1,243,333	0	1,243,333	1,208,680	1,201,335
		Minimum							
(ii) Minimum payment		$							
GRV -Residential	Gross rental valuations	370.00	14	12,020	5,180	0	5,180	5,550	5,920
UV - Rural/Pastoral	Unimproved valuation	370.00	20	211,602	7,400	0	7,400	7,030	7,030
UV - Mining	Unimproved valuation	200.00	13	42,450	2,600	0	2,600	3,800	3,800
Total minimum payments			47	266,072	15,180	0	15,180	16,380	16,750
Total general rates and minimum payments			241	86,151,162	1,258,513	0	1,258,513	1,225,060	1,218,085
(iii) Ex-gratia rates									
UV - Rural/Pastoral	Unimproved valuation	0.02535	2	109,500	5,200	0	5,200	5,031	5,200
Total rates					1,263,713	0	1,263,713	1,230,091	1,223,285
Instalment plan charges							3,000	4,754	2,000
Instalment plan interest							7,500	10,952	4,750
							10,500	15,706	6,750

The Shire did not raise specified area rates for the year ended 30th June 2026.

*Rateable Value at time of adopting budget.

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV).

The general rates detailed for the 2025/26 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)
Full amount of rates and charges including arrears, to be paid on or before 15 September 25 or 35 days after the date of issue appearing on the rate notice whichever is the later.

Option 2 (Two Instalments)
First Instalment to be made on or before 15 September 25 or 35 days after the date of issue appearing on the rates notice whichever is, later including all arrears and half the current rates and service charges; and
Second instalment to be made on or before 15 November 2025, or 2 months after the due date of the first instalment, which is later.

Option 3 (Four Instalments)
First Instalment to be made on or before 15 September 25 or 35 days after the date of issue appearing on the rates notice whichever is, later including all arrears and quarter the current rates and service charges;
Second instalment to be made on or before 15 November 2025 , or 2 months after the due date of the first instalment, which is later;
Third instalment to be made on or before18 January 2026, or 2 months after the due date of the second instalment, which is later;
Fourth instalment to be made on or before 21 March 2026, or 2 months after the due date of the third instalment, which is later.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		$	%	%
Option one				
Single full payment	15/09/2025	0	0.0%	11.0%
Option two				
First instalment	15/09/2025	12	5.5%	11.0%
Second instalment	15/11/2025	12	5.5%	11.0%
Option three				
First instalment	15/09/2025	12	5.5%	11.0%
Second instalment	15/11/2025	12	5.5%	11.0%
Third instalment	18/01/2026	12	5.5%	11.0%
Fourth instalment	21/03/2026	12	5.5%	11.0%

(c) Objectives and Reasons for Differential Rating

2. RATES AND SERVICE CHARGES (CONTINUED)

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

(i) Differential general rate

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

(ii) Differential Minimum Payment

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2026.

(e) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2026.

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

	Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
Current assets		$	$	$
Cash and cash equivalents	4	6,415,736	8,118,236	5,369,570
Receivables		262,548	262,548	211,109
Inventories		0	0	13,137
Non-current assets held for sale		0	0	
		6,678,284	8,380,784	5,593,816
Less: current liabilities				
Trade and other payables		(238,451)	(238,451)	(220,275)
Long term borrowings	7	0	(48,601)	(600,000)
Employee provisions		(285,527)	(285,527)	(271,504)
		(523,978)	(572,579)	(1,091,779)
Net current assets		6,154,306	7,808,205	4,502,037
Less: Total adjustments to net current assets	3(b)	(6,048,364)	(4,724,763)	(4,596,820)
Net current assets used in the Statement of Financial Activity		105,942	3,083,442	(94,783)

(b) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

	Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
Adjustments to net current assets				
Less: Cash - reserve accounts	8	(6,048,364)	(4,773,364)	(5,196,820)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		0	48,601	600,000
Total adjustments to net current assets		(6,048,364)	(4,724,763)	(4,596,820)

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

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

(c) Non-cash amounts excluded from operating activities

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32.*

	Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
Adjustments to operating activities		$	$	$
Less: Profit on asset disposals	5	(151,077)	(66,644)	(66,000)
Add: Loss on asset disposals	5	34,267	12,412	18,000
Add: Depreciation	6	2,441,050	2,772,825	1,886,850
Non cash amounts excluded from operating activities		2,324,240	2,718,593	1,838,850

3. NET CURRENT ASSETS

(d) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

PREPAID RATES

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

INVENTORIES

General

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

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

SUPERANNUATION

The Shire contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

INVENTORY - LAND HELD FOR RESALE

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Inventory - land held for resale is classified as current except where it is held as non-current based on the Shire's intentions to release for sale.

GOODS AND SERVICES TAX (GST)

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

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

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

TRADE AND OTHER RECEIVABLES

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the determination of the net current asset position.
The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

4. RECONCILIATION OF CASH

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

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
		$	$	$
Cash at bank and on hand		1,642,374	3,344,874	1,053,750
Term deposits		4,773,362	4,773,362	4,315,820
Total cash and cash equivalents		6,415,736	8,118,236	5,369,570
Held as				
- Unrestricted cash and cash equivalents		367,372	3,344,872	172,750
- Restricted cash and cash equivalents		6,048,364	4,773,364	5,196,820
	3(a)	6,415,736	8,118,236	5,369,570
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		6,048,364	4,773,364	5,196,820
		6,048,364	4,773,364	5,196,820
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	8	6,048,364	4,773,364	5,196,820
		6,048,364	4,773,364	5,196,820
Reconciliation of net cash provided by operating activities to net result				
Net result		226,411	1,672,639	1,168,885
Depreciation	6	2,441,050	2,772,825	1,886,850
(Profit)/loss on sale of asset	5	(116,810)	(54,232)	(48,000)
(Increase)/decrease in receivables		0	(83,498)	0
Increase/(decrease) in payables		0	36,951	0
Capital grants, subsidies and contributions		(997,100)	(1,275,853)	(1,557,600)
Net cash from operating activities		1,553,551	3,068,832	1,450,135

MATERIAL ACCOUNTING POLICES

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST
The Shire classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

5. PROPERTY, PLANT AND EQUIPMENT

	2025/26 Budget					2024/25 Actual					2024/25 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Buildings - specialised	1,249,000	(266,759)	410,000	143,241	0	2,103,182	0	0	0	0	2,640,000	73,000	80,000	7,000	0
Furniture and equipment	950,000	0	0	0	0	110,853	0	0	0	0	255,000	0	0	0	0
Plant and equipment	610,000	(355,431)	329,000	7,836	(34,267)	388,576	376,475	324,273	66,644	(12,412)	485,000	245,000	285,000	59,000	(18,000)
Total	2,809,000	(622,190)	739,000	151,077	(34,267)	2,602,612	376,475	324,273	66,644	(12,412)	3,380,000	318,000	365,000	66,000	(18,000)
(b) Infrastructure															
Infrastructure - roads	2,134,550	0	0	0	0	1,206,145	0	0	0	0	2,054,500	0	0	0	0
Infrastructure - footpaths	0	0	0	0	0	4,472	0	0	0	0	50,000	0	0	0	0
Infrastructure - parks and ovals	0	0	0	0	0	299,962	0	0	0	0	270,000	0	0	0	0
Total	2,134,550	0	0	0	0	1,510,579	0	0	0	0	2,374,500	0	0	0	0
Total	4,943,550	(622,190)	739,000	151,077	(34,267)	4,113,191	376,475	324,273	66,644	(12,412)	5,754,500	318,000	365,000	66,000	(18,000)

MATERIAL ACCOUNTING POLICIES

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

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

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

6. DEPRECIATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget	
	$	$	$	
By Class				
Buildings - specialised	440,350	638,437	373,350	
Furniture and equipment	81,000	77,720	78,000	
Plant and equipment	220,500	231,416	220,500	
Infrastructure - roads	1,544,000	1,651,659	1,144,000	03
Infrastructure - footpaths	35,000	35,763	24,000	05
Infrastructure - parks and ovals	120,200	137,830	47,000	09
	2,441,050	2,772,825	1,886,850	554
By Program				556
Governance	50	0	50	555
Law, order, public safety	21,500	21,280	21,500	
Health	2,100	2,040	2,100	
Education and welfare	16,000	15,582	14,000	
Housing	113,500	107,978	113,500	
Community amenities	21,200	30,173	21,200	
Recreation and culture	299,500	502,553	172,500	
Transport	1,603,500	1,711,627	1,192,500	
Economic services	125,700	129,431	112,500	
Other property and services	238,000	252,162	237,000	
	2,441,050	2,772,826	1,886,850	

MATERIAL ACCOUNTING POLICIES

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

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

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

Major depreciation periods used for each class of depreciable asset are:
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - parks and ovals

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

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

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

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments	Actual Principal 1 July 2024	2024/25 Actual New Loans	2024/25 Actual Principal Repayments	Actual Principal outstanding 30 June 2025	2024/25 Actual Interest Repayments	Budget Principal 1 July 2024	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments
				$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Musuem Development	Loan 1	WA Treasur	4.6%	600,000	0	(48,601)	551,399	(26,743)	0	600,000	0	600,000	0	0	600,000	(12,488)	587,512	(15,000)
				600,000	0	(48,601)	551,399	(26,743)	0	600,000	0	600,000	0	0	600,000	(12,488)	587,512	(15,000)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.
The self supporting loan(s) repayment will be fully reimbursed.

7. BORROWINGS

(b) New borrowings - 2025/26

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2026

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2025 nor is it expected to have unspent borrowing funds as at 30th June 2026.

(d) Credit Facilities

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	$	$	$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit			
Bank overdraft at balance date			
Credit card limit	13,000	1,000	0
Credit card balance at balance date			
Total amount of credit unused	13,000	1,000	0
Loan facilities			
Loan facilities in use at balance date	551,399	600,000	587,512

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS
The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.
Borrowings fair values are based on discounted cash flows using a current borrowing rate.

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

		2025/26 Budget				2024/25 Actual				2024/25 Budget			
		Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
		$	$	$	$	$	$	$	$	$	$	$	$
	Restricted by council												
(a)	Reserves - Leave Reserve	122,401	4,000	0	126,401	116,849	5,552	0	122,401	116,849	5,000	0	121,849
(b)	Reserves - Plant Replacement	1,132,048	39,000	(75,000)	1,096,048	961,371	170,677	0	1,132,048	961,371	115,000	0	1,076,371
(c)	Reserves - Building	1,035,255	36,000	0	1,071,255	1,588,299	46,956	(600,000)	1,035,255	1,588,298	560,000	(600,000)	1,548,298
(d)	Reserves - Communication/IT	77,221	2,500	0	79,721	73,718	3,503	0	77,221	73,718	3,000	0	76,718
(e)	Reserves - Community Development	1,360,384	732,500	0	2,092,884	463,368	897,016	0	1,360,384	463,368	670,000	0	1,133,368
(f)	Reserves - Waste Management	136,915	4,500	0	141,415	130,705	6,210	0	136,915	130,705	5,000	0	135,705
(g)	Reserves - Swimming Pool ReDevelopment	387,987	513,500	0	901,487	483,996	303,991	(400,000)	387,987	483,996	503,000	(400,000)	586,996
(h)	Reserves - Roadworks Reserve	521,153	18,000	0	539,153	497,515	23,638	0	521,153	497,515	20,000	0	517,515
		4,773,364	1,350,000	(75,000)	6,048,364	4,315,822	1,457,542	(1,000,000)	4,773,364	4,315,820	1,881,000	(1,000,000)	5,196,820

(b) Reserve Accounts - Purposes

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

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

9. OTHER INFORMATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
The net result includes as revenues	$	$	$
(a) Interest earnings			
Investments	160,000	157,542	200,000
Late payment of fees and charges *	78,100	137,067	52,100
Other interest revenue	7,500	10,952	7,500
	245,600	305,561	259,600
* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5%.			
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	45,000	36,200	31,000
	45,000	36,200	31,000
(c) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	26,743	0	15,000
	26,743	0	15,000

10. COUNCIL MEMBERS REMUNERATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	$	$	$
President's			
President's allowance	6,000	5,824	5,824
Meeting attendance fees	4,020	3,884	3,884
Travel and accommodation expenses	300	257	250
	10,320	9,965	9,958
Deputy President's			
Meeting attendance fees	4,020	3,884	3,884
Travel and accommodation expenses	0	0	250
	4,020	3,884	4,134
Council member 1			
Meeting attendance fees	4,020	3,884	3,884
	4,020	3,884	3,884
Council member 2			
Meeting attendance fees	4,020	3,884	3,884
	4,020	3,884	3,884
Council member 3			
Meeting attendance fees	4,020	3,884	3,884
Travel and accommodation expenses	100	37	250
	4,120	3,921	4,134
Council member 4			
Meeting attendance fees	4,020	3,884	3,884
	4,020	3,884	3,884
Total Council Member Remuneration	30,520	29,423	29,878
President's allowance	6,000	5,824	5,824
Meeting attendance fees	24,120	23,304	23,304
Travel and accommodation expenses	400	295	750
	30,520	29,423	29,878

11. TRUST FUNDS

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Detail	Balance 30 June 2025	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2026
	$	$	$	$
Westonia Tennis Club	9,202	0	0	9,202
Westonia Historical Society	25,209	0	0	25,209
Cemetry Committee	10,618	0	0	10,618
	45,029	0	0	45,029

12. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS
All amounts received as grants, subsidies and contributions that are not capital grants.

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

REVENUE FROM CONTRACTS WITH CUSTOMERS
Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

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

SERVICE CHARGES
Service charges imposed under *Division 6 of Part 6 of the Local* Government Act 1995. Regulation 54 of the Local Government *(Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.
Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

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

OTHER REVENUE / INCOME
Other revenue, which cannot be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL
Gain on the disposal of assets including gains on the disposal of long-term investments.

EXPENSES

EMPLOYEE COSTS
All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.
Note *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

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

UTILITIES (GAS, ELECTRICITY, WATER)
Expenditures made to the respective agencies for the provision of power, gas or water.
Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

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

LOSS ON ASSET DISPOSAL
Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS
Depreciation and amortisation expenses raised on all classes of assets.

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

OTHER EXPENDITURE
Statutory fees, taxes, provision for bad debts, member's fees or levies including DFES levy and State taxes. Donations and subsidies made to community groups.

12. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/ Warranties	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Output method based on goods

13. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE	ACTIVITIES
Governance To provide a decision making process for the efficient allocation of scarce resources.	Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.
General purpose funding To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
Law, order, public safety To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
Health To provide an operational framework for environmental and community health.	Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.
Education and welfare To provide services to disadvantaged persons, the elderly, children and youth.	Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.
Housing To provide and maintain elderly residents housing.	Provision and maintenance of elderly residents housing.
Community amenities To provide services required by the community.	Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.
Recreation and culture To establish and effectively manage infrastructure and resource which will help the social wellbeing of the community.	Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.
Transport To provide safe, effective and efficient transport services to the community.	Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.
Economic services To help promote the shire and its economic wellbeing.	Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control.
Other property and services To monitor and control Shire’s overheads operating accounts.	Private works operation, plant repair and operation costs and engineering operation costs.

14. FEES AND CHARGES

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	$	$	$
By Program:			
Governance	150	0	150
Law, order, public safety	900	559	900
Health	325,000	314,442	252,000
Education and welfare	20,000	28,414	20,000
Housing	141,820	158,708	116,700
Community amenities	16,000	16,109	16,000
Recreation and culture	1,000	1,664	1,100
Transport	100	0	100
Economic services	187,300	512,226	214,300
Other property and services	174,500	706,465	205,500
	866,770	1,738,586	826,750

The subsequent pages detail the fees and charges proposed to be imposed by the local government.

SHIRE OF WESTONIA
Schedule 3 - GENERAL PURPOSE FUNDING
ANNUAL BUDGET 2025/2026

GL #	DESCRIPTION	ANNUAL BUDGET 2025/2026	ACTUAL 2024/2025	ADOPTED BUDGET 2024/2025	IE CODE
	RATE EXPENDITURE				
	Operating Expenditure				
03100	ABC Costs- Rate Revenue	30,500	26,998	33,000	903
03101	Rate Notice Stationery expense	500	865	500	520
03102	Rates Recoverey - Legal Expenses	1,500	0	1,500	520
03103	Valuation Expenses and Title Searches Expense	4,000	4,557	4,000	520
03107	Rates Written-off	500	43	500	585
	Sub Total	37,000	32,463	39,500	
	RATE REVENUE				
	Operating Income				
03104	General Rates Levied	(1,258,500)	(1,225,060)	(1,220,000)	100
03105	Ex-Gratia Rates Received	(5,200)	(5,031)	(5,200)	100
03106	Penalty Interest Raised on Rates	(7,500)	(10,952)	(7,500)	160
03108	Back Rates Levied	0	0	0	160
03109	Instalment Interest Received	(3,000)	(4,754)	(2,000)	160
03110	Rates Administration Fee Received	(1,000)	(1,080)	(1,000)	170
03112	Other Revenue	(500)	(1,300)	(500)	114
	Sub Total	**(1,275,700)**	**(1,248,177)**	**(1,236,200)**	

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

Operating Program	***GENERAL PURPOSE FUNDING***
Operating Sub-Program	**Rates**
Description/Objectives	The Collection of Rates revenue and the maintenance of valuation and rating records to support the collection process.
Management	Chief Executive Officer. In recognition of the Work associated with maintaining a register, valuation and answering enquires in allocation of administration costs has been allocated to the Sub-Program.
New Budget Initiatives and Highlights	See list below

- **The GRV rate in the dollar increase has been kept at 3% to 8.2250 and Mining Differential rate of 24.2390**
- **The UV rate in the dollar will be 1.0560(3%)**
- **Minimum rates for both GRV and UV assessments increase to $370 and Differential for Mining at $200**
- **03101 Postage of Rate/Instalment Notices 500.00**
- **03103 Annual UV Valuation Revaluation 4,000.00**
- **03102 Legal Expense on Outstanding Rates 1,500.00**
- **03107 Mining Tenements (Dead) 500.00**
- **03106 11% Interest on Outstanding Rates -7,500.00**
- **03110 Administration charge remains at $10 per assessment -1,000.00**
- **03109 Reduced to 5% pa on Instalment Notices -3,000.00**

Local Laws	None
Statutory Requirements	Rates are calculated by determining the excess of budget expenditure over revenue and then using land valuations multiplied by a rate to supplement the deficit. The raising of rates by this method is supported and guided by the Local Government Act 1995 and associated Regulations.
Service Levels	Rates may be paid by post, over the counter at the Shire administration centre or electronically via Councils Eftpos Machine. Opening times 8.30am to 5.00pm Monday to Friday (Except Public Holidays).
Fees & Charges	Administration charge on selection of the instalment payment option for
Capital Investment	None
Financing	None

SHIRE OF WESTONIA
Schedule 3 - GENERAL PURPOSE FUNDING
ANNUAL BUDGET 2025/2026

GL #	DESCRIPTION		ANNUAL BUDGET 2025/2026	ACTUAL 2024/2025	ADOPTED BUDGET 2024/2025	IE CODE
	Other General Purpose Funding					
	Operating Expenditure					
03210	Bank Fees Expense		6,000	4,273	7,000	521
		Sub Total	**6,000**	**4,273**	**7,000**	
	Other General Purpose Funding					
	Operating Income					
03201	Grants Commission Grant Received - General		(640,709)	(794,456)	(178,000)	111
03202	Grants Commission Grant Received- Roads		(379,535)	(441,110)	(107,000)	111
03204	Interest Received - Muni		(75,000)	(130,938)	(50,000)	160
03204	Interest Received - Reserves		(160,000)	(157,542)	(200,000)	161
03204	Interest Received - Trust		(100)	(1,375)	(100)	162
03205	Other General Purpose funding received		(250)	(0)	(250)	170
		Sub Total	**(1,255,594)**	**(1,525,421)**	**(535,350)**	
	TOTAL INCOME TO OPERATING STATEMENT		**(2,531,294)**	**(2,773,598)**	**(1,771,550)**	
	TOTAL EXPENDITURE TO OPERATING STATEMENT		**43,000**	**36,736**	**46,500**	

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

Operating Program	***GENERAL PURPOSE FUNDING***
Operating Sub-Program	**Other General Purpose Funding**
Description/Objectives	Untied government grants and the proceeds from investing Council funds that are surplus to requirements during the reporting period.
Management	Chief Executive Officer. In recognition of the work required to respond to grant information and the engagement of a consultant to assist with submissions, an amount of administration expenses is allocated to this Sub-Program.

New Budget Initiatives and Highlights

➤	**03201**	**Grants Commission - General Purpose**	
		Federal Assistance Grant - General	640,709.00
		Federal Assistance Grant - Roads	379,535.00
			1,020,244.00
➤	**03202**	**Investments Interest**	
		Municipal Interest	75,000.00
		Reserve Interest	160,000.00
			235,000.00
➤	**03210**	**Bank Charges**	
		Municipal Bank	7,000.00
			7,000.00

Local Laws	None
Statutory Requirements	None
Service Levels	The investment of surplus funds is determined by a previously adopted Council policy.
Fees & Charges	None
Capital Investment	None
Financing	None

SHIRE OF WESTONIA Schedule 4 - GOVERNANCE ANNUAL BUDGET 2025/2026						
GL #		DESCRIPTION	ANNUAL BUDGET 2025/2026	ACTUAL 2024/2025	BUDGET 2024/2025	IE CODE
		Members of Council				
		Operating Expenditure				
04100		Members Travelling Expenses paid	400	295	0	581
04101		Members Conference Expenses	0	0	0	581
04101		Members Conference Expenses	20,000	14,169	15,000	520
04102		Council Election Expenses	5,000	0	0	520
04103		President's Allowance paid	6,000	5,824	6,000	581
04104		Members Refreshments & Receptions Expense	25,000	22,223	25,000	520
04105		Members - Insurance	22,000	16,473	15,000	570
04106		***Members - Subscriptions***				
04106	***SCRM***	*Subs - Regional Risk Management*	6,050	6,040	6,050	570
04106	***SGEZ***	*Subs-Great Eastern Zone*	1,750	1,500	3,500	524
04106	***SLGMA***	*Subs-LG Pro*	1,000	560	1,000	524
04106	***SWALGA***	*Subs-WALGA*	35,000	29,331	32,000	524
04106	***SOTHER***	*Subs-Other (SLIPs)*	2,500	2,403	2,500	524
04106	***SWEROC***	*Subs-WEROC, CEACA*	27,500	27,182	27,500	524
04107		Members - Donation & Gifts	3,000	461	3,000	520
04108		Members communication Expenses	8,000	2,531	0	541
04109		Members Sitting Fees Paid	25,000	23,304	25,000	581
04110		Consultant Fees Expense	38,000	1,500	38,000	522
04111		Training Expenses of Members	5,000	0	5,000	520
04112		**Maintenance - Council Chambers**				
04112	***BCCH***	*Maintenance - Council Chambers Other*	1,000	859	1,000	500
04112	***BCCH***	*Maintenance - Council Chambers Other*	900	987	900	900
04112	***BCCH***	*Maintenance - Council Chambers Cleaning*	4,500	1,099	500	520
04112	***BCCH***	*Maintenance - Council Chambers Utilities*	0	90	0	901
04112	***BCCH***	*Maintenance - Council Chambers Utilities*	800	156	800	540
04113		ABC Costs- Relating to Members	75,000	67,577	82,000	903
04114		Audit Fees expense	45,000	36,200	31,000	523
04118		Advertising	3,000	2,494	3,000	520
04120		Public Relations/ Promotions	2,500	0	2,500	520
04199		Depreciation - Members of Council	50	0	50	550
		TOTAL EXPENDITURE TO OPERATING STATEMENT	**363,950**	**263,257**	**326,300**	
		Members of Council				
		Operating Income				
04115		Other Income Relating to Members	0	0	0	156
04121		Contributions, Reimbursements	(500)	(218)	(1,000)	114
04122		Photocopying	(100)	0	(100)	156
04123		Drought Assistance Funding - Income	0	0	0	112
04124		Sale of Electoral Rolls	(50)	0	(50)	156
		TOTAL INCOME TO OPERATING STATEMENT	**(650)**	**(218)**	**(1,150)**	

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

Operating Program	***GOVERNANCE***
Operating Sub-Program	**Members of Council**
Description/Objectives	The maintenance of a representative body of community members elected to fill the role of Councillors and President as required by the Local Government Act 1995 Financial Contributions to MSHS Chaplaincy Service
Management	The Chief Executive Officer is responsible to ensure that the policies & decisions of the Elected Members are implemented in an efficient and effective manner.

New Budget Initiatives and Highlights

➢	**04114 Audit Fees**	
	2025/2026 Audit Fees (Interim /Final)	45,000.00
		45,000.00
➢	**04103** 25/26 Presidents Allowance per SAT	6,000.00
➢	**04109** 25/26 Councillors Fee @ $4020	25,000.00
➢	**04108** Members communication Expenses	2,500.00
	New Council Ipads	5,500.00
➢	**04100** Councillors @ .78c per Km	400.00
➢	**04101** LG Week	6,000.00
	LG Week Expenses (Accom & Meals)	9,000.00
		48,400.00
➢	**04110 Consultancy**	**38,000.00**
➢	**04104 Refreshments & Receptions**	
	Council Meetings	12,500.00
	Council Functions	12,500.00
		25,000.00
➢	**04105 Insurance**	
	Management Liability	4,510.00
	Personal Accident	870.00
	Travel	750.00
	Other Property	2000.00
	Crime & Cyber Crime	6,870.00
		15,000.00

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

SHIRE OF WESTONIA Schedule 4 - GOVERNANCE ANNUAL BUDGET 2025/2026					
GL #	DESCRIPTION	ANNUAL BUDGET 2025/2026	ACTUAL 2024/2025	BUDGET 2024/2025	IE CODE
	Members of Council				
	Sub Total	0	0	0	
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	**0**	**0**	**0**	

Act 1995 and associated Audit Regulations

Service Levels	The Elected Members meet regularly on the third Thursday of each month to consider matters requiring a decision. These meeting are open to the public and contain a period for public questions at the commencement of the meeting Copies of all council documents including Agendas and Minutes are available to the public at cost.
Fees & Charges	Councillors attendance at ordinary and special meetings of council are eligible for a payment of a fee set by Council.
Payments to Elected Members	The President is paid an allowance determined by Council for expenses and entertainment costs. Elected Members are reimbursed travel expenses to meetings and/or events sanctioned by Council
Photocopying	A4 Single sided - $0.25 A4 Double sided - $0.30 A3 Single Sided - $0.35 A3 Double Sided - $0.40 Colour pages per sheet - $1.00
	None.
Capital Investment	None.
Financing	

SHIRE OF WESTONIA
Schedule 5 - LAW, ORDER & PUBLIC SAFETY
ANNUAL BUDGET 2025/2026

GL #	DESCRIPTION	ANNUAL BUDGET 2025/2026	ACTUAL 2024/2025	BUDGET 2024/2025	IE CODE
	OPERATING EXPENDITURE				
	Fire Control				
05100	ABC Costs- Fire Prevention	22,500	19,476	24,500	903
05101	Bush Fire Control Maintenance Plant & Equipment	10,000	4,929	10,000	520
05102	Bush Fire Control Maintenance Land & Building	1,500	230	1,500	520
05103	Bush Fire Control	1,000	0	1,000	520
05104	Bush Fire Control Insurance	20,000	19,083	20,000	570
05112	Bush Fire Clothing, Training & Accs.	3,200	23	3,200	520
05113	Utilities Communication & Power	2,500	2,665	2,500	540
05113	Utilities Communication & Power	2,000	5,347	2,000	541
05114	Other Goods & Services	500	349	500	500
05114	Other Goods & Services	500	401	500	900
05199	Depreciation - Fire Prevention	1,000	1,000	1,000	550
05199	Depreciation - Fire Prevention	20,500	20,280	20,500	552
	Sub Total	**85,200**	**73,781**	**87,200**	
	OPERATING REVENUE				
	Fire Control				
05105	Income Relating to Fire Prevention	0	0	0	112
05106	Bush Fire Reimbursements	0	0	0	113
05107	FESA Operating Grant	(33,000)	(33,434)	(33,000)	110
05108	Edna May MOU Emergency Services	0	(13,636)	(10,000)	113
05111	FESA ESL Admin Fee	(4,500)	(4,400)	(4,500)	170
	Sub Total	**(37,500)**	**(51,470)**	**(47,500)**	
	OPERATING EXPENDITURE				
	Animal Control				
05200	Expenses Relating to Animal Control	0	68	0	520
05201	Animal Control - Ranger Expense	5,000	5,775	5,000	521
	Sub Total	**5,000**	**5,843**	**5,000**	
	OPERATING REVENUE				
	Animal Control				
05202	Fines and Penalties - Animal Control	(100)	0	(100)	156
05203	Dog Registration Fees	(750)	(559)	(750)	156
	Sub Total	**(850)**	**(559)**	**(850)**	
	OPERATING REVENUE				
	Other Law Order and Public Safety				
05301	Income Relating to Other Law	(50)	0	(50)	156
	Sub Total	**(50)**	**0**	**(50)**	
	TOTAL EXPENDITURE TO OPERATING STATEMENT	**90,200**	**79,625**	**92,200**	
	TOTAL INCOME TO OPERATING STATEMENT	**(38,400)**	**(52,029)**	**(48,400)**	

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

Operating Program	***LAW ORDER & PUBLIC SAFETY***
Operating Sub-Program	**Fire Control**
Description/Objectives	The provision bush fire control services to residents and visitors within the shire boundaries.
Management	Chief Executive Officer
New Budget Initiatives and Highlights	See below
Local Laws	None.
Statutory Requirements	The Council is required to comply with the requirement of the Bush Fires Act, which is enacted by the State Government. This Statue conveys various obligation and duties upon the Shire.
Service Levels	N/A
Fees & Charges	None.
Capital Investment	None.
Financing	None.

New Budget Initiatives and Highlights:

➢	**05104**	**Insurance**	
		Bushfire Insurance - Brigades	11,100.00
		Bushfire Insurance - Property	2,400.00
		Bushfire Insurance - Vehicles	6,500.00
			20,000.00
➢		**Fire Prevention Grants**	
	05107	Fire and Emergency Services	-33,000.00
	05108	Edna May MOU	0.00
	05111	Admin Fee	-4,500.00
			-37,500.00

SHIRE OF WESTONIA **Schedule 5 - LAW, ORDER & PUBLIC SAFETY** **ANNUAL BUDGET 2025/2026**						
GL #	**DESCRIPTION**	**ANNUAL BUDGET 2025/2026**	**ACTUAL 2024/2025**	**BUDGET 2024/2025**	**IE CODE**
	CAPITAL EXPENDITURE				
	Fire Control				
05109	Purchase Land and Buildings - Fire Prevention	0	0	0	700
05110	Purchase Plant Fire Prevention	0	0	0	700
	Sub Total	0	0	0	
	CAPITAL EXPENDITURE				
	Other Law Order and Public Safety				
05302	Purchase Plant - Law & Order	0	0	0	700
	Sub Total	0	0	0	
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	**0**	**0**	**0**	

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

Operating Program	***LAW ORDER & PUBLIC SAFETY***
Operating Sub-Program	**Animal Control**
Description/Objectives	The provision of animal control within the District in accordance with State Legislation for the betterment of residents and visitors. The implementation and ongoing management of Crime & Safety Plans and Emergency Service Plans
Management	Chief Executive Officer
New Budget Initiatives and Highlights	➢ **05201** **Animal Control Officer Contract** **5,000.00** ➢ **05203** **2025/2026 Dog Registrations** **-750.00** ➢ **05202** **Impounding of Dog - Release Fee** **-100.00**
Local Laws	None.
Statutory Requirements	The Council is obligated to administer the Dog Act and Emergency management Plan throughout the district. Both are State Legislation.
Service Levels	Central Wheatbelt Ranger Services provides service via contract arrangement.
Fees & Charges	License Charges: Unsterilised 1 Year $ 30.00 Unsterilised 3 Years $ 75.00 Sterilised 1 Year $ 10.00 Sterilised 3 Years $ 18.00 Pensioners 50% of the above-mentioned charges.
Capital Investment	None.
Financing	None.

SHIRE OF WESTONIA
Schedule 7 - HEALTH
ANNUAL BUDGET 2025/2026

GL #		DESCRIPTION	ANNUAL BUDGET 2025/2026	ACTUAL 2024/2025	BUDGET 2024/2025	IE CODE
		OPERATING EXPENDITURE				
		Health- Home Care Services				
07110		HCS -Salaries	123,000	43,663	50,000	500
07110		HCS -Salaries Super	20,000	49,226	30,000	900
07112		Expenses Relating to Health HCS	70,000	68,259	70,000	520
07114		ABC Costs- Home Care Services	68,000	54,627	66,000	903
		Sub Total	**281,000**	**215,775**	**216,000**	
		OPERATING REVENUE				
		Health- Home Care Services				
07101		Service Fee	(300,000)	(304,047)	(240,000)	156
07102		Grant Funding	0	0	0	112
		Sub Total	**(300,000)**	**(304,047)**	**(240,000)**	
		Health Administration and Inspection				
07400		ABC Costs- Preventative Services - Administration & Inspection	17,000	13,499	16,000	903
07404		Analytical Expenses	400	372	400	520
07406		Contract - EHO Expense	6,000	3,960	0	500
07406		Contract - EHO Expense	500	442	0	501
07406		Contract - EHO Expense	500	115	8,000	521
		Sub Total	**24,400**	**18,387**	**24,400**	
		OPERATING REVENUE				
		Health Administration and Inspection				
07407		Reimbursement	(100)	0	(100)	114
		Sub Total	**(100)**	**0**	**(100)**	
		OPERATING EXPENDITURE				
		Preventative Services - Pest Control				
07500		Mosquito Control Preventative Services - Pest Control	2,000	4,060	2,000	520
07500		Mosquito Control Preventative Services - Pest Control	500	0	500	901
		Sub Total	**2,500**	**4,060**	**2,500**	
		OPERATING EXPENDITURE				
		Other Health				
08600		ABC Costs- Other Welfare	0	12,644	57,000	903
07600		Ambulance Services - Other	500	336	1,000	540
07600		Ambulance Services - Other	30,500	0	1,000	520
07601	***BMR***	Medical Rooms & Dr Expense - Other	1,500	3,511	1,500	500
07601	***BMR***	Medical Rooms & Dr Expense - Other	2,500	1,406	2,500	540
07601	***BMR***	Medical Rooms & Dr Expense - Other	1,000	182	1,000	542
07601	***BMR***	Medical Rooms & Dr Expense - Other	3,000	4,864	3,000	520
07601	***BMR***	Medical Rooms & Dr Expense - Other	5,000	10	3,000	570
07601	***BMR***	Medical Rooms & Dr Expense - Other	1,500	4,037	1,500	900
07700		Nurse Practitioner Clinic - Salaries	33,000	30,434	32,000	500
07700		Nurse Practitioner Clinic - Super	7,000	3,016	3,500	501
07799		Depreciation - Health	2,100	2,040	2,100	550
		Sub Total	**87,600**	**62,479**	**109,100**	

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

Operating Program	***HEALTH***
Operating Sub-Program	**All Health**
Description/Objectives	• The provision of a Regional Health Service, compliance with the Health Acts to ensure a high standard of environmental health is maintained in the district. • The provision of Home Care Services • Provision of a Medical Centre for visiting RFDS Doctor and maintenance of an Ambulance Service to the community. • Mosquito Control program for the Westonia Townsite
Management	Environmental Health Services are contracted to Allan Ramsay Construction on a monthly basis..
New Budget Initiatives and Highlights	See below

➢	**HCS Provisions**	**213,000.00**
		213,000.00
	HCS Package Claims	**300,000.00**
		300,000.00
07406	**Contract EHO**	**7,000.00**
07404	**Analytical Expenses**	**400.00**
07600	**Ambulance Services**	**500.00**
	First Responder	**30,500.00**
		31,000.00
07601	**Medical Room & Dr Expenses**	**14,500.00**
07700	**Nurse Practitioner Clinic**	
	Wages	**33,000.00**
	Superannuation	**7,000.00**
		40,000.00
07500	**Mosquito Control**	
	Mosquito Control Expenses	2,500.00
		2,500.00

Local Laws	Shire of Westonia Health Local Law.
Statutory Requirements	Administration in accordance with the Health Act (State Legislation).
Service Levels	Random food quality sampling is undertaken by the EHO and a inspection and approvals service.
Fees & Charges	Voluntary Contribution of $20.00 Nurse Practitioner Service
Capital Investment	None.
Financing	None.

SHIRE OF WESTONIA
Schedule 7 - HEALTH
ANNUAL BUDGET 2025/2026

GL #	DESCRIPTION	ANNUAL BUDGET 2025/2026	ACTUAL 2024/2025	BUDGET 2024/2025	
	OPERATING REVENUE				
	Other Health				
07602	Reimbursement Rural Health West	(6,000)	(5,363)	(12,000)	114
07602	Reimbursement Rural Health West	0	(100)	0	113
07603	First Responder - WPA Grant	(15,000)	0	0	112
07704	Medicare Benefits	(17,000)	(19,048)	(10,000)	114
07703	Voluntary Contribution Health	(25,000)	(10,395)	(12,000)	156
	Sub Total	**(63,000)**	**(34,907)**	**(34,000)**	
	TOTAL EXPENDITURE TO OPERATING STATEMENT	**395,500**	**300,701**	**352,000**	
	TOTAL INCOME TO OPERATING STATEMENT	**(363,100)**	**(338,954)**	**(274,100)**	
	CAPITAL EXPENDITURE				
	Health Inspection and Administration				
07402	Purchase Furniture & Equipment - Preventative Services -	0	0		700
07405	Purchase Plant - HCS Vehicle	0	37,771	65,000	700
	Sub Total	**0**	**37,771**	**65,000**	
	CAPITAL INCOME				
	Other Health				
07109	Proceeds on Sale of Asset	0	0	(35,000)	600
	Sub Total	**0**	**0**	**(35,000)**	
	CAPITAL EXPENDITURE				
	Other Health				
07702	Purchase Buildings - Medical Centre Upgrades	10,000	11,778	20,000	700
	Sub Total	**10,000**	**11,778**	**20,000**	
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	**10,000**	**49,549**	**85,000**	
	TOTAL CAPITAL REVENUE TO STATEMENT	**0**	**0**	**(35,000)**	700

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

Operating Program	***HEALTH***
Operating Sub-Program	**All Health**
Description/Objectives	• The provision of a Regional Health Service, compliance with the Health Acts to ensure a high standard of environmental health is maintained in the district. • Provision of a Medical Centre for visiting RFDS Doctor and maintenance of an Ambulance Service to the community. • Mosquito Control program for the Westonia Townsite
Management	Chief Executive Officer
New Budget Initiatives and Highlights	➢ **Rural Heath West** (6,000.00) ➢ **Medicare Benefits** (17,000.00) ➢ **First Responder** (15,000.00) ➢ **Voluntary Contribution Health** (10,000.00) -48,000.00 **Capital Expenditure** ➢ **Medical Centre Refurbishment & ECG Machine** 10,000.00 **Capital Income** ➢ **First Responder - WPA Grant** -15,000.00
Local Laws	Shire of Westonia Health Local Law.
Statutory Requirements	Administration in accordance with the Health Act (State Legislation).
Service Levels	N/A
Fees & Charges	Nurse Practitioner Service Fee $25.00 Inc. GST per Person
Capital Investment	None.
Financing	None.

SHIRE OF WESTONIA
Schedule 8 - EDUCATION & WELFARE
ANNUAL BUDGET 2025/2026

GL#	DESCRIPTION	ANNUAL BUDGET 2025/2026	ACTUAL 2024/2025	BUDGET 2024/2025	IE CODE
	OPERATING EXPENDITURE				
	Community Hub				
08100	ABC Costs Relating to Pre-Schools	27,000	45,578	16,000	903
08101	Community Hub	4,000	594	4,000	542
08101	Community Hub	10,000	4,201	10,000	540
08101	Community Hub	10,000	13,127	10,000	500
08101	Community Hub	6,000	3,088	5,000	570
08101	Community Hub	13,000	15,097	13,000	900
08101	Community Hub	1,000	548	1,000	901
08101	Community Hub	20,000	13,251	10,000	520
08102	Merredin College Chaplaincy Service	0	0	0	520
08199	Depreciation - Community Hub	14,000	13,978	14,000	550
08199	Depreciation - Community Hub	2,000	1,605	0	551
	Sub total	**107,000**	**111,066**	**83,000**	
	OPERATING REVENUE				
	Community Hub				
08103	Income Community Hub	0	0	0	113
08105	Income Community Hub Unit Accomodation	(20,000)	(28,414)	(20,000)	156
08105	Income Community Hub Unit Accomodation	0	(100)	0	114
	Sub total	**(20,000)**	**(28,514)**	**(20,000)**	
	OPERATING EXPENDITURE				
	Aged & Disabled - Senior Citizens				
08400	Expenses Relating to Aged & Disabled - Senior Citizens	0	0	0	903
08401	Seniors Activities	7,500	480	7,500	520
08402	Wheatbelt Agcare	500	0	500	521
	Sub total	**8,000**	**480**	**8,000**	
	OPERATING REVENUE				
	Aged & Disabled - Senior Citizens				
08403	Income Relating to Aged & Disabled - Senior Citizens	(5,000)	0	(5,000)	113
	Sub total	**(5,000)**	**0**	**(5,000)**	

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

Operating Program	***EDUCATION & WELFARE***
Operating Sub-Program	**Education**
Description/Objectives	The provision support for education & welfare within the District for the betterment of residents. Financial Contributions to Wheatbelt Agcare Service. Host an annual Seniors Luncheon
Management	Council assists by way of donation to existing education support facilities
New Budget Initiatives and Highlights	➢ **08101 Community Hub** School Gardens 10,000.00 Building Mtce 54,000.00 **64,000.00** ➢ **08105 Unit Accommodation** **-20,000.00** ➢ **08401 Seniors Activities - Contributions** **7,500.00** ➢ **08403 Grant Seniors** **-5,000.00**
Local Laws	None.
Statutory Requirements	None.
Service Levels	Financial Support
Fees & Charges	None.
Capital Investment	None.
Financing	None.

SHIRE OF WESTONIA
Schedule 8 - EDUCATION & WELFARE
ANNUAL BUDGET 2025/2026

GL#	DESCRIPTION	ANNUAL BUDGET 2025/2026	ACTUAL 2024/2025	BUDGET 2024/2025	IE CODE
	OPERATING EXPENDITURE				
	Other Welfare				
08600	ABC Costs- Other Welfare	0	12,644	0	903
08603	Community Hub Workshop Expences	0	0	0	520
	Sub total	**0**	**12,644**	**0**	
	OPERATING REVENUE				
	Other Welfare				
08601	Income Relating to Other Welfare	0	0	0	110
	Sub total	**0**	**0**	**0**	
	TOTAL EXPENDITURE TO OPERATING STATEMENT	**115,000**	**124,190**	**91,000**	
	TOTAL INCOME TO OPERATING STATEMENT	**(25,000)**	**(28,514)**	**(25,000)**	
	CAPITAL REVENUE				
	Senior/Welfare				
08108	Collgar Renewables	0	(5,000)	(10,000)	183
08107	LotteryWest	0	(135,975)	(250,000)	181
	Sub Total	**0**	**(140,975)**	**(260,000)**	
	CAPITAL EXPENDITURE				
	Community Hub				
08104	Land & Buildings- Community Hub / Leisure Centre Project	250,000	36,331	250,000	700
08203	Furniture & Equipment - Community Hub/Leisure Centre Project	95,000	0	95,000	700
	Sub total	**345,000**	**36,331**	**345,000**	
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	**0**	**(140,975)**	**(260,000)**	
	TOTAL CAPITAL REVENUE TO STATEMENT	**345,000**	**36,331**	**345,000**	

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

Operating Program	***EDUCATION & WELFARE***
Operating Sub-Program	**Education**
Description/Objectives	The provision support for education & welfare within the District for the betterment of residents. Financial Contributions to Wheatbelt Agcare Service. Host an annual Seniors Luncheon
Management	Council assists by way of donation to existing education support facilities
New Budget Initiatives and Highlights	**Capital Expenditure** ➢ **08104 Seniors Leisure Centre L/B Project 250,000.00** **Seniors Leisure Centre F/E Project 95,000.00** **345,000.00** ➢ **0.00** **08103 LotteryWest / Men shed 0.00** **0.00**
Local Laws	None.
Statutory Requirements	None.
Service Levels	Financial Support
Fees & Charges	None.
Capital Investment	None.
Financing	None.

SHIRE OF WESTONIA
Schedule 9 - HOUSING
ANNUAL BUDGET 2025/2026

GL #		DESCRIPTION	ANNUAL BUDGET 2025/2026	ACTUAL 2024/2025	BUDGET 2024/2025	IE CODE
		OPERATING EXPENDITURE				
		Staff Housing				
09101	***B20DIO***	*Maintenance 20 Diorite St -DCEO*	13,000	3,011	20,000	520
09101	***B20DIO***	*Maintenance 20 Diorite St -DCEO*	1,000	2,309	1,000	540
09101	***B20DIO***	*Maintenance 20 Diorite St -DCEO*	1,500	1,292	1,500	570
09101	***B20DIO***	*Maintenance 20 Diorite St -DCEO*	0	0	0	541
09101	***B20DIO***	*Maintenance 20 Diorite St -DCEO*	2,000	2,740	2,000	542
09101	***B20DIO***	*Maintenance 20 Diorite St -DCEO*	500	816	500	543
09211	***B301PY***	*Maintenance 301 Pyrite Street - Senior Finance*	5,000	2,413	3,000	520
09211	***B301PY***	*Maintenance 301 Pyrite Street - Senior Finance*	0	1,220	0	540
09211	***B301PY***	*Maintenance 301 Pyrite Street - Senior Finance*	1,000	2,294	1,000	542
09211	***B301PY***	*Maintenance 301 Pyrite Street - Senior Finance*	0	1,671	0	541
09211	***B301PY***	*Maintenance 301 Pyrite Street - Senior Finance*	1,000	587	800	570
09201	***B4QUA***	*Maintenance 4 Quartz St - Plant Operator*	3,000	7,798	3,000	520
09201	***B4QUA***	*Maintenance 4 Quartz St - Plant Operator*	1,000	892	800	570
09201	***B4QUA***	*Maintenance 4 Quartz St - Plant Operator*	1,500	1,796	1,500	542
09201	***B4QUA***	*Maintenance 4 Quartz St - Plant Operator*	0	0	0	540
09201	***B4QUA***	*Maintenance 4 Quartz St - Plant Operator*	0	0	0	901
09201	***B4QUA***	*Maintenance 4 Quartz St - Plant Operator*	0	168	0	900
09104	***B37DIO***	*Maintenance 37 Diorite St - Rental*	0	891	0	520
09104	***B37DIO***	*Maintenance 37 Diorite St - Rental*	0	0	0	540
09104	***B37DIO***	*Maintenance 37 Diorite St - Rental*	0	611	500	570
09104	***B37DIO***	*Maintenance 37 Diorite St - Rental*	0	992	0	542
09105	***B7QUA***	*Maintenance 7 Quartz St - Plant Operator*	3,000	4,715	3,000	520
09105	***B7QUA***	*Maintenance 7 Quartz St - Plant Operator*	1,000	705	800	570
09105	***B7QUA***	*Maintenance 7 Quartz St - Plant Operator*	0	0	0	541
09105	***B7QUA***	*Maintenance 7 Quartz St - Plant Operator*	1,000	1,913	1,000	542
09105	***B7QUA***	*Maintenance 7 Quartz St - Plant Operator*	0	0	0	543
09202	***B55WO***	*Maintenance 55 Wolfram St -Administration Staff*	15,000	8,855	20,000	520
09202	***B55WO***	*Maintenance 55 Wolfram St -Administration Staff*	1,000	705	800	570
09202	***B55WO***	*Maintenance 55 Wolfram St -Administration Staff*	0	0	0	543
09202	***B55WO***	*Maintenance 55 Wolfram St -Administration Staff*		1,483	1,000	542
09102	***B11QUA***	*Maintenance 11 Quartz St*	3,000	823	3,000	520
09102	***B11QUA***	*Maintenance 11 Quartz St*	0	135	0	540
09102	***B11QUA***	*Maintenance 11 Quartz St*	1,000	916	1,000	570
09102	***B11QUA***	*Maintenance 11 Quartz St*	0	0	0	500
09102	***B11QUA***	*Maintenance 11 Quartz St*	1,000	544	1,000	542
09102	***B11QUA***	*Maintenance 11 Quartz St*	0	0	0	900

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

Operating Program	***HOUSING***
Operating Sub-Program	**Staff Housing**
Description/Objectives	The provision of housing facilities to staff members.
Management	Chief Executive Officer.
New Budget Initiatives and Highlights	➢ **Staff Housing - Building Maintenance as per building inspections**

	➢	**09102** General Maintenance - 20 Diorite St	18,000.00
(Paint)	➢	**09211** General Maintenance - 301 Pyrite St	7,000.00
	➢	**09201** General Maintenance - 4 Quartz St	5,500.00
	➢	**09202** 55 Wolfram St - Administration Staff	16,000.00
	➢	**09104** General Maintenance - 37 Diorite St	0.00
	➢	**09105** General Maintenance - 7 Quartz St	5,000.00
	➢	**09102** General Maintenance - 11 Quartz St	5,000.00
	➢	**09109** General Maintenance - 13 Pyrite St	8,500.00
			65,000.00

Local Laws	None.
Statutory Requirements	None.
Service Levels	N/A
Fees & Charges	Employee Rental - $40 per week (Houses)
Capital Investment	None.
Financing	None.

SHIRE OF WESTONIA
Schedule 9 - HOUSING
ANNUAL BUDGET 2025/2026

GL #		DESCRIPTION	ANNUAL BUDGET 2025/2026	ACTUAL 2024/2025	BUDGET 2024/2025	IE CODE
09109	***B13PYR***	*Maintenance 13 Pyrite Street -Plant Operator*	6,000	3,978	3,000	520
09109	***B13PYR***	*Maintenance 13 Pyrite Street -Plant Operator*	1,000	658	700	570
09109	***B13PYR***	*Maintenance 13 Pyrite Street -Plant Operator*	0	293	0	500
09109	***B13PYR***	*Maintenance 13 Pyrite Street -Plant Operator*	0	0	0	540
09109	***B13PYR***	*Maintenance 13 Pyrite Street -Plant Operator*	1,500	633	1,500	542
09109	***B13PYR***	*Maintenance 13 Pyrite Street -Plant Operator*	0	337	0	900
09107		Staff House Costs Allocated to Works	(20,000)	(22,007)	(20,000)	904
09108		Depreciation - Staff Housing	53,000	51,503	53,000	550
		Sub Total	**98,000**	**87,688**	**105,400**	
09100		ABC Costs- Staff Housing	24,000	20,249	24,000	903
		Sub Total	**122,000**	**107,936**	**129,400**	
		OPERATING REVENUE				
		Staff Housing				
09121		Income 20 Diorite St -Rental	0	0	0	150
09230		Income 301 Pyrite Street - Senior Finance Officer	(2,600)	(2,340)	(2,600)	150
09124		Income 37 Diorite St - Rental	0	(4,080)	(1,000)	150
09125		Income 7 Quartz St - Plant Operator	(2,600)	(2,080)	(2,600)	150
09221		Income 55 Wolfram St -Administration Staff	(7,800)	(10,134)	(7,800)	150
09220		Income 4 Quartz St - Plant Operator	(2,600)	(2,600)	(2,600)	150
09122		Income 11 Quartz St	(2,600)	(2,300)	(2,600)	150
09130		Income 13 Pyrite Street -Plant Operator	(2,600)	(2,600)	(2,600)	150
09129		Reimbursementrs	0	0	0	150
		Sub Total	**(20,800)**	**(26,134)**	**(21,800)**	
		OPERATING EXPENDITURE				
		Other Housing				
09203		**Maintenance - Lifestyle**				
09203	***BLS1***	*Maintenance H6 501 Quartz Street*	5,000	3,886	1,000	520
09203	***BLS1***	*Maintenance H6 501 Quartz Street*	1,000	715	1,000	542
09203	***BLS1***	*Maintenance H6 501 Quartz Street*	1,000	728	800	570
09203	***BLS1***	*Maintenance H6 501 Quartz Street*	0	441	0	900
09203	***BLS1***	*Maintenance H6 501 Quartz Street*	0	148	0	901
09203	***BLS2***	*Maintenance H8 501 Quartz Street*	5,000	1,974	1,000	520
09203	***BLS2***	*Maintenance H8 501 Quartz Street*	1,000	715	1,000	542
09203	***BLS2***	*Maintenance H8 501 Quartz Street*	1,000	845	800	570
09203	***BLS2***	*Maintenance H8 501 Quartz Street*	0	441	0	900
09203	***BLS2***	*Maintenance H8 501 Quartz Street*	0	83	0	901

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

Operating Program	***HOUSING***
Operating Sub-Program	**Other Housing**
Description/Objectives	The provision housing to non-staff.
Management	Chief Executive Officer.

New Budget Initiatives and Highlights

- **Other Housing - Building Maintenance**

➢	**09203** Lifestyle Village ($2800 each)	14,000.00
➢	**09208** 17 Pyrite St - JV Units ($4750)	14,250.00
		28,250.00
➢	**09236 Other Housing Building Depreciation**	**60,500.00**
➢	**09222** Unit 6 Quartz St ($90 per Week)	-4,680.00
	Unit 8 Quartz St ($225 per Week)	-11,700.00
	Unit 10 Quartz St ($90 per Week)	-4,680.00
	Unit 12 Quartz St ($225 per Night)	-15,000.00
	Unit 14 Quartz St ($150 per Week)	-7,800.00
		-43,860.00
➢	**09227** 3x 17 Pyrite St - JV Units ($180 Per	29,640.00
➢	**09238** 4x Aged Units ($180 Per Week)	39,520.00
		-18,560.00
➢	**09231** Mine Carpark- Lease	**24,000.00**

Local Laws	None.
Statutory Requirements	None.
Service Levels	N/A
Fees & Charges	Mine house $250/week
Capital Investment	None.
Financing	Interest Repayments Loan No 5 Lifestyle

SHIRE OF WESTONIA Schedule 9 - HOUSING ANNUAL BUDGET 2025/2026						
GL #		**DESCRIPTION**	**ANNUAL BUDGET 2025/2026**	**ACTUAL 2024/2025**	**BUDGET 2024/2025**	**IE CODE**
09203	***BLS3***	*Maintenance H10 501 Quartz Street*	5,000	1,775	1,000	520
09203	***BLS3***	*Maintenance H10 501 Quartz Street*	1,000	715	1,000	542
09203	***BLS3***	*Maintenance H10 501 Quartz Street*	1,000	705	800	570
09203	***BLS3***	*Maintenance H10 501 Quartz Street*	0	452	0	900
09203	***BLS3***	*Maintenance H10 501 Quartz Street*	0	153	0	901
09203	***BLS4***	*Maintenance H12 501 Quartz Street*	5,000	8,566	1,000	520
09203	***BLS4***	*Maintenance H12 501 Quartz Street*	1,000	715	1,000	542
09203	***BLS4***	*Maintenance H12 501 Quartz Street*	1,000	845	800	570
09203	***BLS4***	*Maintenance H12 501 Quartz Street*	0	1,018	0	900
09203	***BLS4***	*Maintenance H12 501 Quartz Street*	0	408	0	901
09203	***BLS5***	*Maintenance H14 501 Quartz Street*	5,000	1,801	1,000	520
09203	***BLS5***	*Maintenance H14 501 Quartz Street*	1,000	715	1,000	542
09203	***BLS5***	*Maintenance H14 501 Quartz Street*	1,000	705	800	570
09203	***BLS5***	*Maintenance H14 501 Quartz Street*	0	483	0	900
09203	***BLS5***	*Maintenance H14 501 Quartz Street*	0	250	0	901
09206		**Maintenance Quartz Street Age Units**				
09206	***MQAU1***	*Quartz Street Age Unit No.6*	3,000	230	1,500	520
09206	***MQAU1***	*Quartz Street Age Unit No.6*	0	0	0	521
09206	***MQAU1***	*Quartz Street Age Unit No.6*	50	0	50	540
09206	***MQAU1***	*Quartz Street Age Unit No.6*	500	290	500	542
09206	***MQAU1***	*Quartz Street Age Unit No.6*	800	470	500	570
09206	***MQAU2***	*Quartz Street Age Unit No.7*	250	121	250	500
09206	***MQAU2***	*Quartz Street Age Unit No.7*	3,000	6,783	7,500	520
09206	***MQAU2***	*Quartz Street Age Unit No.7*	50	0	50	540
09206	***MQAU2***	*Quartz Street Age Unit No.7*	0	0	0	521
09206	***MQAU2***	*Quartz Street Age Unit No.7*	500	290	500	542
09206	***MQAU2***	*Quartz Street Age Unit No.7*	800	470	500	570
09206	***MQUA3***	*Quartz Street Age Unit No.8*	250	331	250	500
09206	***MQUA3***	*Quartz Street Age Unit No.8*	3,000	4,272	1,500	520
09206	***MQUA3***	*Quartz Street Age Unit No.8*	0	0	0	521
09206	***MQUA3***	*Quartz Street Age Unit No.8*	50	260	50	540
09206	***MQUA3***	*Quartz Street Age Unit No.8*	0	0	0	541
09206	***MQUA3***	*Quartz Street Age Unit No.8*	500	290	500	542
09206	***MQUA3***	*Quartz Street Age Unit No.8*	800	470	500	570
09206	***MQUA4***	*Quartz Street Age Unit No.9*	250	0	250	500
09206	***MQUA4***	*Quartz Street Age Unit No.9*	3,000	230	1,500	520
09206	***MQUA4***	*Quartz Street Age Unit No.9*	0	0	0	521
09206	***MQUA4***	*Quartz Street Age Unit No.9*	50	0	50	540
09206	***MQUA4***	*Quartz Street Age Unit No.9*	0	0	0	541
09206	***MQUA4***	*Quartz Street Age Unit No.9*	500	290	500	542

SHIRE OF WESTONIA
Schedule 9 - HOUSING
ANNUAL BUDGET 2025/2026

GL #		DESCRIPTION	ANNUAL BUDGET 2025/2026	ACTUAL 2024/2025	BUDGET 2024/2025	IE CODE
09206	***MQUA4***	*Quartz Street Age Unit No.9*	800	470	500	570
09206	***MQUA4***	*Quartz Street Age Unit No.9*	0	0	0	900
09206	***MQUA4***	*Quartz Street Age Unit No.9*	0	0	0	901
09208		**Maintenance - 17 Pyrite Street JV Units**		0		
09208	***BJV1***	*Maintenance U1 17 Pyrite St*	0	330	0	500
09208	***BJV1***	*Maintenance U1 17 Pyrite St*	12,500	3,690	2,500	520
09208	***BJV1***	*Maintenance U1 17 Pyrite St*	50	0	50	521
09208	***BJV1***	*Maintenance U1 17 Pyrite St*	100	133	100	540
09208	***BJV1***	*Maintenance U1 17 Pyrite St*	500	0	500	541
09208	***BJV1***	*Maintenance U1 17 Pyrite St*	1,000	1,885	1,000	542
09208	***BJV1***	*Maintenance U1 17 Pyrite St*	800	517	600	570
09208	***BJV1***	*Maintenance U1 17 Pyrite St*	0	380	0	900
09208	***BJV2***	*Maintenance U2 17 Pyrite St*	0	110	0	500
09208	***BJV2***	*Maintenance U2 17 Pyrite St*	12,500	423	2,500	520
09208	***BJV2***	*Maintenance U2 17 Pyrite St*	50	0	50	521
09208	***BJV2***	*Maintenance U2 17 Pyrite St*	100	133	100	540
09208	***BJV2***	*Maintenance U2 17 Pyrite St*	500	0	500	541
09208	***BJV2***	*Maintenance U2 17 Pyrite St*	1,000	1,927	1,000	542
09208	***BJV2***	*Maintenance U2 17 Pyrite St*	0	0	0	543
09208	***BJV2***	*Maintenance U2 17 Pyrite St*	800	517	600	570
09208	***BJV2***	*Maintenance U2 17 Pyrite St*	0	127	0	900
09208	***BJV2***	*Maintenance U2 17 Pyrite St*	0	0	0	901
09208	***BJV3***	*Maintenance U3 17 Pyrite St*	0	18	0	500
09208	***BJV3***	*Maintenance U3 17 Pyrite St*	12,500	915	2,500	520
09208	***BJV3***	*Maintenance U3 17 Pyrite St*	50	0	50	521
09208	***BJV3***	*Maintenance U3 17 Pyrite St*	100	133	100	540
09208	***BJV3***	*Maintenance U3 17 Pyrite St*	500	0	500	541
09208	***BJV3***	*Maintenance U3 17 Pyrite St*	1,000	1,919	1,000	542
09208	***BJV3***	*Maintenance U3 17 Pyrite St*	800	517	600	570
09208	***BJV3***	*Maintenance U3 17 Pyrite St*	0	21	0	900
09208	***BJV3***	*Maintenance U3 17 Pyrite St*	0	0	0	901
09103		CEACA Contribution 3Units	50,000	0	153,000	520
09212		Rental Lifestyle Village - Westonia Progress	13,500	13,572	13,500	520
09236		Depreciation Other Housing	60,500	56,475	60,500	550
		Sub Total	**222,000**	**128,282**	**272,200**	
09200		ABC Costs- Other Housing	24,000	20,249	24,000	903
		Sub Total	**246,000**	**148,531**	**296,200**	

SHIRE OF WESTONIA
Schedule 9 - HOUSING
ANNUAL BUDGET 2025/2026

GL #		DESCRIPTION	ANNUAL BUDGET 2025/2026	ACTUAL 2024/2025	BUDGET 2024/2025	IE CODE
		OPERATING REVENUE				
		Other Housing				150
09222		***Income - Lifestyle***				114
09222	***BLSI1***	*Income H6 501 Quartz Street*	(4,680)	(14,657)	(13,500)	150
09222	***BLSI1***	*Income H6 501 Quartz Street*	0	0	(500)	114
09222	***BLSI2***	*Income H8 501 Quartz Street*	(11,700)	(16,526)	(13,500)	150
09222	***BLSI2***	*Income H8 501 Quartz Street*	0	0	(500)	114
09222	***BLSI3***	*Income H10 501 Quartz Street*	(4,680)	(14,757)	(13,500)	150
09222	***BLSI3***	*Income H10 501 Quartz Street*	0	0	(500)	114
09222	***BLSI4***	*Income H12 501 Quartz Street*	(15,000)	(16,504)	(13,500)	150
09222	***BLSI4***	*Income H12 501 Quartz Street*	0	0	(500)	114
09222	***BLSI5***	*Income H14 501 Quartz Street*	(7,800)	(14,712)	(13,500)	
09222	***BLSI5***	*Income H14 501 Quartz Street*	0	0	(500)	150
09227		***Income 17Pyrite St - JV Units***				150
09227	***BJVI1***	*Income U1 17 Pyrite Street*	(9,880)	(4,650)	(4,680)	150
09227	***BJVI2***	*Income U2 17 Pyrite Street*	(9,880)	(180)	(4,680)	150
09227	***BJVI3***	*Income U3 17 Pyrite Street*	(9,880)	(4,440)	(4,680)	150
09231		*Income - Ramelius Resources Lease Camp/Carpark*	(28,000)	(30,505)	(24,000)	150
09238	***U1AQUA***	*Income -Age Units Quartz Street*	(9,880)	(4,640)	(4,680)	150
09238	***U2AQUA***	*Income -Age Units Quartz Street*	(9,880)	(3,475)	(4,680)	**150**
09238	***U3AQUA***	*Income -Age Units Quartz Street*	(9,880)	(4,860)	(4,680)	130
09238	***U4AQUA***	*Income -Age Units Quartz Street*	(9,880)	(4,810)	(4,680)	
09298		Profit on Sale of Asset	(143,241)	0	0	
		Sub Total	**(284,261)**	**(134,716)**	**(126,760)**	
		TOTAL EXPENDITURE TO OPERATING STATEMENT	**368,000**	**256,467**	**425,600**	
		TOTAL INCOME TO OPERATING STATEMENT	**(305,061)**	**(160,850)**	**(148,560)**	
		CAPITAL EXPENDITURE				700
		Staff Housing				700
09127		Purchase - Staff Housing - Shed 4 Quartz Street	0	14,155	30,000	700
09128		Purchase Land & Buildings - Lifestyle Village Fencing	32,000	0	0	
09239		CAPITAL-Single Persons Quarters	500,000	0	0	
		Sub Total	532,000	14,155	30,000	
		CAPITAL REVENUE				
		Other Housing				600
		Proceeds from Sale of Asset				
09237		Proceeds on Sale -Housing CAPITAL	(410,000)	0	(80,000)	
		Sub Total	**(410,000)**	**0**	**(80,000)**	
		TOTAL CAPITAL EXPENDITURE TO STATEMENT	**532,000**	**14,155**	**30,000**	
		TOTAL CAPITAL REVENUE TO STATEMENT	**(410,000)**	**0**	**(80,000)**	

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

Operating Program	***HOUSING***		
Operating Sub-Program	**Other Housing**		
Description/Objectives	The provision housing to non-staff.		
Management	Chief Executive Officer.		
New Budget Initiatives and Highlights	➢	**Other Housing - Building Maintenance**	
		CAPITAL Land & Buildings - Lifestyle Village Fer	**25,000.00**
	➢	**CAPITAL-Single Persons Quarters**	**500,000.00**
			$ 500,000.00
	➢	**A44 Fibro Dwelling (Old Pool House) (No 37) Dic**	-80,000.00
		A50 Fibro & Metal Clad Dwelling (Works House) (	-330,000.00
			-410,000.00
Local Laws	None.		
Statutory Requirements	None.		
Service Levels	N/A		
Fees & Charges	N/A		
Capital Investment	None.		
Financing	None		

SHIRE OF WESTONIA
Schedule 10 - COMMUNITY AMENITIES
ANNUAL BUDGET 2025/2026

GL #		DESCRIPTION	ANNUAL BUDGET 2025/2026	ACTUAL 2024/2025	BUDGET 2024/2025	IE CODE
		OPERATING EXPENDITURE				
		Household Refuse				
10100		ABC Costs- Household Refuse	24,000	20,249	24,000	903
10103		Domestic Refuse Collection	15,500	13,829	15,000	521
10105		Refuse Collection Public Bins	6,000	4,630	6,000	500
10105		Refuse Collection Public Bins	8,000	5,324	8,000	900
10105		Refuse Collection Public Bins	1,000	150	1,000	901
10106		Refuse Maintenance	3,000	1,087	3,000	500
10106		Refuse Maintenance	5,000	6,278	5,000	520
10106		Refuse Maintenance	7,000	6,236	7,000	521
10106		Refuse Maintenance	4,000	1,251	4,000	900
10106		Refuse Maintenance	3,000	580	3,000	901
10107		Waste Oil Recycling	500	0	500	520
10108		Containers for Change Recycling Bins	0	0	0	520
		Sub Total	**77,000**	**59,614**	**76,500**	
		OPERATING REVENUE				
		Household Refuse				
10120		Income Relating to Sanitation - Household Refuse	(14,000)	(13,775)	(14,000)	156
10122		Drum-Muster	0	0	0	156
10501		Income Relating to Protection Of Environment	0	0	0	156
		Sub Total	**(14,000)**	**(13,775)**	**(14,000)**	
		OPERATING EXPENDITURE				
		Other Community Services				
10704		Maintenance - Public Conveniences	5,000	4,195	3,000	500
10704		Maintenance - Public Conveniences	2,500	2,719	2,500	520
10704		Maintenance - Public Conveniences	3,500	4,824	3,500	900
10705		**Maintenance - Cemetery**				
10706	***MCGD***	*Maintenance - Grave Digging*	3,000	1,974	2,000	500
10706	***MCGD***	*Maintenance - Grave Digging*	5,000	2,270	2,500	900
10706	***MCGD***	*Maintenance - Grave Digging*		3,653	5,000	520
10706	***MCGD***	*Maintenance - Grave Digging*	1,500	580	1,500	901
10799		Depreciation - Community Services	18,700	18,650	18,700	550
10799		Depreciation - Community Services	2,500	11,523	2,500	556
		Sub Total	**41,700**	**50,388**	**41,200**	
		OPERATING REVENUE				
		Other Community Services				
10708		Cemetery Fees	(2,000)	(2,334)	(2,000)	156
		Sub Total	**(2,000)**	**(2,334)**	**(2,000)**	
		TOTAL EXPENDITURE TO OPERATING STATEMENT	**118,700**	**110,002**	**117,700**	

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

Operating Program	***COMMUNITY AMENITIES***
Operating Sub-Program	**Refuse**
Description/Objectives	- The maintenance of a service to householders for the collection of domestic rubbish. - The Provision of Drum Muster and waste oil recycling service - Maintenance of Refuse sites
Management	Chief Executive Officer.
New Budget Initiatives and Highlights	➢ **10103** 92 bins x $3.13 per bin x 52 weeks **15,500.00** ➢ **10105** Refuse Collection Public Bins **15,000.00** ➢ **10106** **Refuse Site Maintenance** Refuse Site Maintenance 22,000.00 **22,000.00** ➢ **10107** Waste Oil Recycling **500.00** ➢ **10120** Domestic Refuse Receival Fees **-14,000.00** $200 per service
Local Laws	None.
Statutory Requirements	The levy of a charge for the collection of rubbish is made under the Health Act (State Legislation).
Service Levels	One weekly kerbside collection service (domestic).
Fees & Charges	$200 per bin (domestic).
Capital Investment	None.
Financing	None.

SHIRE OF WESTONIA
Schedule 10 - COMMUNITY AMENITIES
ANNUAL BUDGET 2025/2026

GL #	DESCRIPTION	ANNUAL BUDGET 2025/2026	ACTUAL 2024/2025	BUDGET 2024/2025	IE CODE
	TOTAL INCOME TO OPERATING STATEMENT	**(16,000)**	**(16,109)**	**(16,000)**	
	CAPITAL EXPENDITURE				
	Other Community Services				
10702	Purchase Land & Buildings - Niche Wall Cemetery	0	10,269	20,000	700
10703	Purchase Plant & Equipment - Other Community Amenities	0	0	0	700
	Sub Total	**0**	**10,269**	**20,000**	
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	**0**	**10,269**	**20,000**	

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

Operating Program	***COMMUNITY AMENITIES***
Operating Sub-Program	**Other**
Description/Objectives	The provision and maintenance of Cemetery and public conveniences.
Management	Chief Executive Officer.

New Budget Initiatives and Highlights

➢	**10705**	**Westonia Cemetery**	
		Cemetery Maintenance	0.00
		Grave Digging	9,500.00
			9,500.00
➢	**10704**	**Public Convenience**	
		Public Convenience Wages	5,000.00
		Public	2,500.00
		Public Convenience Oheads	3,500.00
			11,000.00
➢	**10702**	**Niche Wall**	**0.00**
➢	**10708**	**Cemetery Charges**	**2,000.00**

Local Laws	None.
Statutory Requirements	Cemetery Laws (State Legislation)
Service Levels	Accessible clean amenities for community use.
Fees & Charges	$500 for burial & Niche Wall Interment fee
Capital Investment	None.
Financing	None.

SHIRE OF WESTONIA
Schedule 11 - RECREATION & CULTURE
ANNUAL BUDGET 2025/2026

GL #		DESCRIPTION	ANNUAL BUDGET 2025/2026	ESTIMATED ACTUAL 2024/2025	ADOPTED BUDGET 2024/2025	IE CODE
		OPERATING EXPENDITURE				
		Public Halls Civic Centres				
11100		ABC Costs- Public Halls & Civic Centres	82,000	68,114	82,000	903
11104	***H001***	*Maintenance - Public Halls*	2,500	2,497	2,500	500
11104	***H001***	*Maintenance - Public Halls*	9,000	4,937	9,000	520
11104	***H001***	*Maintenance - Public Halls*	1,000	672	1,000	540
11104	***H001***	*Maintenance - Public Halls*	2,500	2,871	2,500	900
11104	***H001***	*Maintenance - Public Halls*	0	292	0	542
11104	***H001***	*Maintenance - Public Halls*	3,000	2,583	3,000	570
11104	***H002***	*Warralakin Hall*	1,000	240	15,000	520
11104	***H002***	*Warralakin Hall*	0	685	0	540
11104	***H002***	*Warralakin Hall*	500	0	500	542
11104	***H002***	*Warralakin Hall*	1,000	984	1,000	570
11105		**Maintenance - Complex/ Gym**				
11105	***BC1***	*Gym Maintenance/Operations*	6,000	4,278	6,000	500
11105	***BC1***	*Gym Maintenance/Operations*	5,000	1,162	5,000	520
11105	***BC1***	*Gym Maintenance/Operations*	3,000	2,403	3,000	540
11105	***BC1***	*Gym Maintenance/Operations*	3,500	99	3,500	570
11105	***BC1***	*Gym Maintenance/Operations*	5,000	4,919	5,000	900
11105	***BC2***	*Complex Minus Gym Maintenance/ Operations*	2,000	1,278	2,000	500
11105	***BC2***	*Complex Minus Gym Maintenance/ Operations*	6,000	1,497	6,000	520
11105	***BC2***	*Complex Minus Gym Maintenance/ Operations*	1,500	2,403	1,500	540
11105	***BC2***	*Complex Minus Gym Maintenance/ Operations*	2,000	1,469	2,000	900
11106	***BWST***	*Maintenance - Wanderers Stadium*	5,000	2,489	5,000	500
11106	***BWST***	*Maintenance - Wanderers Stadium*	4,000	2,906	4,000	570
11106	***BWST***	*Maintenance - Wanderers Stadium*	4,000	4,888	4,000	540
11106	***BWST***	*Maintenance - Wanderers Stadium*	1,000	554	1,000	542
11106	***BWST***	*Maintenance - Wanderers Stadium*	10,000	9,704	10,000	520
11106	***BWST***	*Maintenance - Wanderers Stadium*	200	0	200	543
11106	***BWST***	*Maintenance - Wanderers Stadium*	8,000	2,863	8,000	900
11107		MOU Westonia Progress Payment	0	31,910	30,000	520
11199		Depreciation - Public Halls	63,500	63,748	63,500	550
11199		Depreciation - Public Halls	4,300	4,310	4,300	551
		Sub Total	**236,500**	**226,755**	**280,500**	
		OPERATING REVENUE				
		Public Halls Civic Centres				
11110		Income Relating to Public Halls & Civic Centres	(200)	(109)	(200)	156
11111		Income Edna May MOU 33%	0	(20,583)	(17,500)	113
11112		Income Charges Stadium	(500)	(209)	(500)	156
11114		Income Edna May MOU WPA 67%	0	(41,791)	(30,000)	113
		Sub Total	**(700)**	**(62,692)**	**(48,200)**	

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

Operating Program	***RECREATION & CULTURE***
Operating Sub-Program	**Public Halls & Civic Centres**
Description/Objectives	The provision and maintenance of public halls, complex and pavilion for the general use by the community
Management	Chief Executive Officer.

New Budget Initiatives and Highlights

➢	**Public Halls Civic Centres**		
11104	Public Hall Maintenance	18,000.00	
	Warralakin Hall Maintenance	2,500.00	
	Walgoolan Hall Demolition	**20,500.00**	
➢ **11105**	Gym Maintenance/Operations	22,500.00	
	Complex Minus Gym Maintenance/ Operations	11,500.00	
➢ **11106**	Maintenance - Wanderers Stadium	32,200.00	
		66,200.00	
➢ **11111**	**Income Edna May MOU 33%**	**0.00**	
➢ **11114**	**Income Edna May MOU WPA**	**0.00**	

Local Laws	None.
Statutory Requirements	None.
Service Levels	Clean & Tidy Public Facilities available to the community as required
Fees & Charges	Old Miners Hall - $ 70.00 Complex (with Alcohol) - $100.00 Complex (without Alcohol) - $60.00 Complex Meeting Room only - $30.00 Complex Kitchen only - $30.00 Complex Badminton/Dance - $10.00 Pavilion - $70.00 Plastic Chair Hire - $0.20c each Trestle Table Hire - $2.00 each
Capital Investment	None.
Financing	None.

SHIRE OF WESTONIA
Schedule 11 - RECREATION & CULTURE
ANNUAL BUDGET 2025/2026

GL #		DESCRIPTION	ANNUAL BUDGET 2025/2026	ESTIMATED ACTUAL 2024/2025	ADOPTED BUDGET 2024/2025	IE CODE
		OPERATING EXPENDITURE				
		Swimming Pool				
11200		Expenses Relating to Swimming Pools Other	0	0	0	520
11207	***BWSP***	*Maintenance Westonia Swimming Pool*	5,000	1,304	5,000	500
11207	***BWSP***	*Maintenance Westonia Swimming Pool*	9,000	8,149	8,500	570
11207	***BWSP***	*Maintenance Westonia Swimming Pool*	15,000	33,636	15,000	520
11207	***BWSP***	*Maintenance Westonia Swimming Pool*	8,000	0	8,000	540
11207	***BWSP***	*Maintenance Westonia Swimming Pool*	500	381	500	541
11207	***BWSP***	*Maintenance Westonia Swimming Pool*	7,500	1,499	7,500	900
11207	***BWSP***	*Maintenance Westonia Swimming Pool*	500	415	500	901
11208		Chlorine Expenses	3,500	523	3,500	520
11209		Management Contract Charges	75,000	58,761	75,000	500
11209		Management Contract Charges	0	0	0	521
11210		Water Charges	7,000	7,487	7,000	542
11299		Depreciaton - Swimming Pool	60,000	258,134	25,000	550
11299		Depreciaton - Swimming Pool	7,700	3,413	7,700	551
		Sub Total	**198,700**	**373,702**	**163,200**	
		OPERATING REVENUE				
		Swimming Pool				
11202		Swimming Pool Donations	0	0	0	112
		Sub Total	**0**	**0**	**0**	
		OPERATING EXPENDITURE				
		Other Recreation & Sport				
11306		Maintenance - Parks and Reserves	0	0	**0**	520
11307	**MPGD**	Maintenance - Parks, Reserves, Playgrounds	161,000	122,895	100,000	500
11307	**MPGD**	Maintenance - Parks, Reserves, Playgrounds	20,000	2,451	20,000	520
11307	**MPGD**	Maintenance - Parks, Reserves, Playgrounds	1,000	604	1,000	570
11307	**MPGD**	Maintenance - Parks, Reserves, Playgrounds	130,000	140,779	130,000	900
11307	**MPGD**	Maintenance - Parks, Reserves, Playgrounds	5,000	13,663	5,000	901
11307	**MPGD**	Maintenance - Parks, Reserves, Playgrounds	1,000	797	1,000	540
11307	**MPGD**	Maintenance - Parks, Reserves, Playgrounds	8,000	3,513	8,000	542
11308		Maintenance - Recreation Oval	4,000	6,233	4,000	500
11308		Maintenance - Recreation Oval	10,000	4,340	10,000	520
11308		Maintenance - Recreation Oval	800	439	500	570
11308		Maintenance - Recreation Oval	2,500	2,285	2,500	540
11308		Maintenance - Recreation Oval	25,000	36,552	25,000	542
11308		Maintenance - Recreation Oval	5,500	7,168	5,500	900
11308		Maintenance - Recreation Oval	1,500	2,005	1,500	901
11399		Depreciation - Other Rec & Sport	72,000	76,380	40,000	550
11399		Depreciation - Other Rec & Sport	6,000	4,923	6,000	551
11399		Depreciation - Other Rec & Sport	80,500	86,207	20,500	556
		Sub Total	**533,800**	**511,234**	**380,500**	
		OPERATING REVENUE				
		Other Recreation & Sport				
11302		Marquee Hire Charges	0	(500)	(100)	156
		Sub Total	**0**	**(500)**	**(100)**	

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

Operating Program	***RECREATION & CULTURE***
Operating Sub-Program	**Swimming Pool**
Description/Objectives	The operation and maintenance of an outdoor public swimming pool.
Management	Chief Executive Officer.
New Budget Initiatives and Highlights	See details below
Local Laws	None.
Statutory Requirements	None.
Service Levels	Facilities available to public and visitors during normal opening times and season.
Fees & Charges	Admission fees:-Subsidies MOU Evolution facilities monies.
Capital Investment	None.
Financing	None.

New Budget Initiatives and Highlights:

➢	**11209**	**Swimming pool Operational Co**	
		Contact Wages	75,000.00
	11207	Maintenance Westonia Swimming	45,500.00
➢	**11208**	Chemicals	3,500.00
➢	**11210**	Water Charges	7,000.00
			131,000.00
➢	**11307**	**Mtce Parks, Gardens & Reserves**	
		Wages	135,000.00
		Utilities	9,000.00
		Mtce	181,000.00
		Insurance	1,000.00
			326,000.00
➢	**11308**	**Oval Mtce**	
		Wages	4,000.00
		Utilities	28,300.00
		Mtce	17,000.00
			49,300.00
➢	**11299**	**Depreciation**	**67,700.00**

SHIRE OF WESTONIA
Schedule 11 - RECREATION & CULTURE
ANNUAL BUDGET 2025/2026

GL #	DESCRIPTION	ANNUAL BUDGET 2025/2026	ESTIMATED ACTUAL 2024/2025	ADOPTED BUDGET 2024/2025	IE CODE
	OPERATING EXPENDITURE				
	Television & Radio Rebroadcasting				
11401	Maintenance - Television and Rebroadcasting	4,000	471	4,000	520
11499	Depreciation - TV & Radio	5,500	5,437	5,500	551
	Sub Total	**9,500**	**5,908**	**9,500**	
	OPERATING REVENUE				
	Television & Radio Rebroadcasting				
11402	Income Relating to Television and Rebroadcasting	0	0	0	156
	Sub Total	**0**	**0**	**0**	
	OPERATING EXPENDITURE				
	Library				
11500	Expenses Relating to Libraries	0	0	0	520
11504	Library Salaries	18,000	19,139	18,000	500
11504	Library Salaries	2,000	2,371	2,000	501
11505	Library Expenses	3,500	1,881	3,500	520
		23,500	**23,391**	**23,500**	
	OPERATING REVENUE				
	Library				
11501	Income Relating to Libraries	(100)	0	(100)	181
11502	Fines & Penalties Charged	(100)	0	(100)	153
		(200)	**0**	**(200)**	
	OPERATING EXPENDITURE				
	Other Culture				
11600	Oral History Project	0	0	0	520
11605	Nature Reserve Management	30,000	20,961	20,000	520
11605	Nature Reserve Management	0	957	0	500
11605	Nature Reserve Management	0	1,100	0	900
11605	Nature Reserve Management	0	0	0	901
11606	Maintenance Walgoolan Info Bay	500	0	500	500
11606	Maintenance Walgoolan Info Bay	50	0	50	900
11606	Maintenance Walgoolan Info Bay	50	0	50	901
	Sub Total	**30,600**	**23,017**	**20,600**	
	OPERATING REVENUE				
	Other Culture				
11601	Income Relating to Other Culture	0	0	0	156
11602	Income Charges History Books	(200)	(745)	(200)	156
11604	Income - Ramelius Reserve Management	-	0	0	113
	Sub Total	**(200)**	**(745)**	**(200)**	

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

Operating Program	***RECREATION & CULTURE***
Operating Sub-Program	**Other Recreation & Sport**
Description/Objectives	The provision and maintenance of ovals, parks and gardens, and playground facilities Membership of Be-Active Recreation Scheme.
Management	Chief Executive Officer.
New Budget Initiatives and Highlights	➢ **11399 Depreciation 158,500.00** ➢ **11302 Marquee Hire Charges 0.00** ➢ **Library Operation Costs** ➢ **11504** Library Salaries 18,000.00 ➢ **11505** LMIS Licence Renewal 2,000.00 ➢ **11505** Freight Costs 3,500.00 **23,500.00** ➢ **11501 Lost Books -100.00** ➢ **11502 Fines & Penalties -100.00** None. None.
Local Laws	N/A Marquee Hire $100 Local residents, $500 – Non local.
Statutory Requirements	None.
Service Levels	
Fees & Charges	None.
Capital Investment	
Financing	

SHIRE OF WESTONIA
Schedule 11 - RECREATION & CULTURE
ANNUAL BUDGET 2025/2026

GL #	DESCRIPTION	ANNUAL BUDGET 2025/2026	ESTIMATED ACTUAL 2024/2025	ADOPTED BUDGET 2024/2025	IE CODE
	TOTAL EXPENDITURE TO OPERATING STATEMENT	**1,032,600**	**1,164,007**	**877,800**	
	TOTAL INCOME TO OPERATING STATEMENT	**(1,100)**	**(63,938)**	**(48,700)**	
	CAPITAL EXPENDITURE				
	Public Halls & Civic Centres				
11102	Purchase Land & Buildings	0	0	0	700
11607	Furniture & Equipment - Disabled Ramp Access @ Old Hall	10,000	0	20,000	700
11103	Purchase Furniture & Equipment -Generator Complex	0	75,116	70,000	700
	Sub Total	**10,000**	**75,116**	**90,000**	
	Swimming Pool				
11204	Purchase Land & Buildings -Kiosk/Ablution Redevelopmen	150,000	1,292,628	1,450,000	700
11205	Purchase Furniture & Equipment - Swimming Pools	15,000	0		700
	Sub Total	**165,000**	**1,292,628**	**1,450,000**	
	Other Recreation & Sport				
11304	Purchase Furniture & Equipment - Stadium S/S Benches	0	4,297	10,000	700
11309	Water Tanks Wanderers Stadium	10,000	0	0	700
70101	Transfer to Reserves	0	0		700
	Sub Total	**10,000**	**4,297**	**10,000**	
	Television & Radio Rebroadcasting				
11403	Purchase Land & Buildings - Television and Rebroadcasting	0	0	0	700
11404	Purchase Furniture & Equipment - Television and Rebroadcasting	0	0	0	700
	Sub Total	**0**	**0**	**0**	
	Library				
11503	Purchase Furniture & Equipment - Libraries	0	0	0	700
	Sub Total	**0**	**0**	**0**	
	Other Culture				
11607	Complex Solar	0	0	0	700
11608	Stadium Solar	0	0	0	700
11609	Marquee	0	0	0	700
11603	Purchase Furniture & Equipment - PlayGround Redevelopment	800,000	1,653	30,000	700
	Sub Total	800,000	1,653	30,000	
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	**985,000**	**1,373,695**	**1,580,000**	

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

Operating Program	***RECREATION & CULTURE***
Operating Sub-Program	**Television & Radio Rebroadcasting**
Description/Objectives	The re-broadcasting of Television & Radio Channels to the Westonia townsite and surrounds.
Management	Chief Executive Officer.

New Budget Initiatives and Highlights

➢	**11401**	**Radio Equipment Mtce**	**4,000.00**
➢	**11499**	**Depreciation**	**5,500.00**
➢	**11605**	**Nature Reserve Mtce**	**30,000.00**
➢	**11606**	**Walgoolan Gazebo Mtce**	**600.00**
➢	**11602**	**Sale of History Books**	**-200.00**

Capital Expenditure

➢	**11103**	**Generator Complex**	**0.00**
	11304	**Purchase Furniture & Equipment**	**15,000.00**
	11204	**5% Retainer Fee - Kiosk/Ablution**	**150,000.00**
➢	**11607**	**Disabled Ramp Access @ Old Hal**	**10,000.00**
	11309	**Water Tanks Wanderers Stadium**	**10,000.00**
➢	**11603**	**Playground Fencing /Softfall**	**800,000.00**
			985,000.00

Capital Income

➢	**11211**	**LotteryWest**	**100,000.00**
➢	**11203**	**Corporate sponsorship**	**100,000.00**
	70102	**Transfer from Reserves**	**0.00**
➢	**11301**	**DFES Grant**	**0.00**
			200,000.00

Local Laws	None.
Statutory Requirements	None.
Service Levels	Opening times are as per the normal office hours 8.30am to 5.00 pm Monday to Friday (except public holidays). The library is located in the Council Office.
Fees & Charges	None.
Capital Investment	None.

SHIRE OF WESTONIA Schedule 11 - RECREATION & CULTURE ANNUAL BUDGET 2025/2026					
GL #	**DESCRIPTION**	**ANNUAL BUDGET 2025/2026**	**ESTIMATED ACTUAL 2024/2025**	**ADOPTED BUDGET 2024/2025**	
	CAPITAL REVENUE				
	Other Culture				
11203	LotteryWest	(100,000)	0	0	112
11211	Corporate sponsorship	(100,000)	(207,126)	(259,000)	111
	Sub Total	**(200,000)**	**(1,207,126)**	**(259,000)**	
	Other Recreation & Sport				
11301	DFES Grant	0	(16,022)	(35,000)	112
11310	LRCIP Grant Round 3 Stadium Final	0	(180,616)	(180,500)	112
	Sub Total	**0**	**(1,196,638)**	**(215,500)**	
	Other Recreation & Sport				
	Sub Total	**0**	**0**	**0**	
	TOTAL CAPITAL INCOME TO STATEMENT	**(200,000)**	**(2,403,764)**	**(474,500)**	

Financing	None.

SHIRE OF WESTONIA
Schedule 12 - TRANSPORT
ANNUAL BUDGET 2025/2026

GL #			ANNUAL BUDGET 2025/2026	ESTIMATED ACTUAL 2024/2025	ADOPTED BUDGET 2024/2025	IE CODE
		CAPITAL EXPENDITURE				
		Streets, Roads, Bridges & Depot Mtce				
12101		**Roads Construction Council**				
12108	***FP0061***	Wolfram Street Footpaths	0	4,472	50,000	
12101	**C0010**	Begley Road (No 0010)	78,000	46,684	44,500	
12101	**C0011**	Maxfield Road (No 0011)	84,000	0	78,000	
12101	**C0053**	Hodgeson Road (No 0053)	123,000	0	0	
12101	**C0020**	6 Mile Gate Road (No 0020)	78,500	0	0	
12101	**C0022**	Henderson Road (No 0022)	44,000	0	0	
12101	**C0023**	Clothier Road (No 0023)	0	0	76,000	
12101	**C0025**	Rabbit Proof Fence Road (No 0025)	83,000	51,866	76,000	
12101	**C0030**	Maisefield Gravel Resheet	95,000	81,737	130,000	
12101	**C0031**	Elachbutting Road (No 0031)	90,000	0	0	
12101	**C0034**	Farina Road (No 0034)	88,000	0	0	
12101	**C0064**	Elsewhere Road (No 0064)	96,000	0	0	
12101	**C0070**	Pitt Road (No 0070)	39,000	0	0	
12101	**C0018**	George Road (No 0015)	0	9,574	88,000	
12101	**C0092**	Leeman Road (No 0092)	0	34,887	44,000	
12101	**C0025N**	Rabbit Proof Fence Road North (No 0025)	0	0	82,000	
12101	**C0069**	Wahlsten Road (No 0069)	0	38,583	76,000	
12101	**C0021**	Warrachuppin Nth Road (No 0021)	0	0	0	
12101	**C0015**	Echo Valley Gravel Resheet	0	116,874	98,000	
12101	**FLOOD**	Bitumen Floodways	0	0	20,000	
12101	**C0013**	McPharlin Road (No 0013)	0	41,021	76,000	
12103		**MRWA Project Construction**				
12103	**RRG84C**	Warralakin Road Reconstruction	717,000	611,920	595,000	
12104		**Roads to Recovery Construction**				
12104	**R2R04**	Walgoolan South Road (No 0004)	100,000	75,456	85,000	
12104	**R2R55**	Diorite Street Roundsbout & Carport (No 0055)	58,000	2,850	170,000	
12104	**R2R96**	Woolgar Street (0096)	100,000	0	0	
12104	**R2RFDW**	Bitumen Floodways	69,050	0	0	
12104	**R2R06**	Carrabin South Road (0006)	192,000	0	0	
12104	**R2R80**	DellaBosca Rood (No 0080)	0	0	0	
12104	**R2R60**	Cement Street Footpaths	0	0	0	
12104	**R2R54**	Jasper Street (No 0054)	0	7,103	160,000	
12107	**R2R05**	Warrachuppin Road (No 0005)	0	96,057	156,000	
		Sub Total	**2,134,550**	**1,219,084**	**2,104,500**	
		OPERATING EXPENDITURE				
		Streets, Roads, Bridges & Depot Mtce				
12200		Expenses Relating to Streets, Roads, Bridges & Depot Maintenance	0	0	0	
12202		Power - Street Lighting	8,500	7,164	8,500	540
12203		Maintenance - GRM	229,000	123,333	160,000	500
12203		Maintenance - GRM	50,000	48,672	49,600	520
12203		Maintenance - GRM	200,000	142,352	240,400	900
12203		Maintenance - GRM	140,000	117,813	140,000	901

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

Operating Program	***TRANSPORT***		
Operating Sub-Program	**Road Construction Council**		
Description/Objectives	The provision of new and improved road infrastructure within the district.		
Management	Works Supervisor/Chief Executive Officer		
New Budget Initiatives and Highlights	➢ **Roads 2 Recovery**		
	R2R04	*Walgoolan South Road (No 0004)*	*100,000*
	R2R55	*Diorite Street Roundsbout & Carpc*	*58,000*
	R2R96	*Woolgar Street (0096)*	*100,000*
	R2RFDW	*Bitumen Floodways*	*69,050*
	R2R06	*Carrabin South Road (0006)*	*192,000*
			519,050
	➢ ***RRG***		
	RRG84C	*Warralakin Road Reconstruction*	*717,000*
			717,000
	➢ ***Council***		
	C0010	*Begley Road (No 0010)*	*78,000*
	C0011	*Maxfield Road (No 0011)*	*84,000*
	C0053	*Hodgeson Road (No 0053)*	*123,000*
	C0020	*6 Mile Gate Road (No 0020)*	*78,500*
	C0022	*Henderson Road (No 0022)*	*44,000*
	C0025	*Rabbit Proof Fence Road (No 0025)*	*83,000*
	C0030	*Maisefield Gravel Resheet*	*95,000*
	C0031	*Elachbutting Road (No 0031)*	*90,000*
	C0034	*Farina Road (No 0034)*	*88,000*
	C0064	*Elsewhere Road (No 0064)*	*96,000*
	C0070	*Pitt Road (No 0070)*	*39,000*
			898,500
Statutory Requirements	Grant - MRWA Direct $200,000		
Service Levels	Grant - MRWA Specific $478,000		
Fees & Charges	Grants - Roads 2 Recovery $519,050		
	Grants - Blackspot $Nil		
	TOTAL $		
Capital Investment			
Financing			

SHIRE OF WESTONIA
Schedule 12 - TRANSPORT
ANNUAL BUDGET 2025/2026

GL #			ANNUAL BUDGET 2025/2026	ESTIMATED ACTUAL 2024/2025	ADOPTED BUDGET 2024/2025	IE CODE
12204		**Maintenance - Depot**				
12204	***BDEP***	*Maintenance Depot*	10,000	11,011	5,000	500
12204	***BDEP***	*Maintenance Depot*	7,500	5,651	7,500	520
12204	***BDEP***	*Maintenance Depot*	4,000	3,828	4,000	540
12204	***BDEP***	*Maintenance Depot*	3,000	432	3,000	542
12204	***BDEP***	*Maintenance Depot*	2,500	2,189	2,500	570
12204	***BDEP***	*Maintenance Depot*	7,500	12,663	7,500	900
12204	***BDEP***	*Maintenance Depot*	1,000	1,663	1,000	901
12205		Maintenance - Footpaths	500	0	500	520
12206		Traffic Signs Maintenance	1,000	3,811	1,000	500
12206		Traffic Signs Maintenance	20,000	10,682	20,000	520
12206		Traffic Signs Maintenance	500	4,383	500	900
12206		Traffic Signs Maintenance	500	100	500	901
12208		Town Maintenance/Streetscape	170,000	19,229	50,000	
12219		RRG Expenses		0		520
12359		*Loss on Sale of Asset*	6,896	590	0	590
12299		Depreciation - Street, Roads, Bridges	22,000	22,129	22,000	550
12299		Depreciation - Street, Roads, Bridges	2,500	2,075	2,500	551
12299		Depreciation - Street, Roads, Bridges	1,544,000	1,652,549	1,144,000	553
12299		Depreciation - Street, Roads, Bridges	35,000	35,763	24,000	554
		Sub Total	**2,465,896**	**2,228,081**	**1,894,000**	
		OPERATING REVENUE				
		Streets, Roads, Bridges & Depot Mtce				
12211		Grant - MRWA Project	0	(87,568)	0	181
12212		Grant - MRWA Direct	(200,000)	(193,449)	(193,500)	110
12214		Grant -Electric Car Charging Station	(100)	0	(100)	113
12398		**Profit on Sale of Asset**	(7,610)	(46,155)	0	130
		Sub Total	**(207,710)**	**(434,272)**	**(193,600)**	
		OPERATING EXPENDITURE				
		Aerodrome				
12600		Expenses Relating to Aerodromes	0	0	0	
12604		Airport Maintenance	500	634	500	500
12604		Airport Maintenance	800	0	2,000	520
12604		Airport Maintenance	700	587	700	570
12604		Airport Maintenance	700	729	700	900
12604		Airport Maintenance	1,000	750	1,000	901
		Sub Total	**3,700**	**2,701**	**4,900**	

GL #		SHIRE OF WESTONIA Schedule 12 - TRANSPORT ANNUAL BUDGET 2025/2026	ANNUAL BUDGET 2025/2026	ESTIMATED ACTUAL 2024/2025	ADOPTED BUDGET 2024/2025	IE CODE
		OPERATING REVENUE				
		Aerodrome				
12601		Income Relating to Aerodromes	(100)	0	(100)	156
		Sub Total	**(100)**	**0**	**(100)**	
		TOTAL EXPENDITURE TO OPERATING STATEMENT	**2,469,596**	**2,230,781**	**1,898,900**	
		TOTAL INCOME TO OPERATING STATEMENT	**(207,810)**	**(193,449)**	**(193,600)**	
		CAPITAL EXPENDITURE				
		Road Plant Purchases				
70101		Transfer to Reserves	0	0		
12218		Plant Shed - Depot	15,000	0	0	700
12305		Garden Water Trailer- CAPITAL	10,000	0	0	700
12220		Sea Container Storage Depot	20,000	0	20,000	700
12304	***LOADER***	*Loader-CAPITAL*	370,000	0	180,000	700
12302	***MOWER***	*Oval Mower*	30,000	0	40,000	700
		Sub Total	**445,000**	**0**	**240,000**	
		TOTAL CAPITAL EXPENDITURE TO STATEMENT	**2,579,550**	**1,219,084**	**2,344,500**	
		CAPITAL REVENUE				
		Transport				
12213		Grant - MRWA Specific	(478,000)	(350,270)	(396,500)	181
12216		Grant - Roads to Recovery	(519,000)	(415,000)	(571,000)	182
12306		**Proceeds on Sale of Asset**	0	0	0	
12306		Loader	(150,000)	0	(60,000)	600
12306		*Road Sweeper / Mower*	(3,000)	0	(15,000)	600
		Water Tanker	0	0	(67,500)	
		Sub Total	**(1,150,000)**	**(765,270)**	**(1,110,000)**	
		TOTAL CAPITAL INCOME STATEMENT	**(1,150,000)**	**(1,530,540)**	**(2,077,600)**	

SHIRE OF WESTONIA
Schedule 13 - ECONOMIC SERVICES
ANNUAL BUDGET 2025/2026

GL #		DESCRIPTION	ANNUAL BUDGET 2025/2026	ESTIMATED ACTUAL 2024/2025	ADOPTED BUDGET 2024/2025	IE CODE
		OPERATING EXPENDITURE				
		Rural Services				
13100		ABC Costs- Rural Services	0	7,507	0	
13119		Project TBA	0	0	0	520
13123		NRM Contract	5,000	0	5,000	521
13124		Promotional Material	0	0	0	520
13125		Noxious Weed Control	2,000	0	2,000	520
13126		Wild Dog Contribution	0	0	0	520
		Sub Total	**7,000**	**7,507**	**7,000**	
		OPERATING REVENUE				
		Rural Services				
13104		NRM Contract Works Income	0	0	0	113
13105		Govt. Grant Funding	0	0	0	112
		Sub Total	**0**	**0**	**0**	
		OPERATING EXPENDITURE				
		Tourism & Area Promotion				
13200		ABC Costs- Tourism & Area Promotion	60,000	41,596	49,000	903
13210		Area Promotion	8,000	4,486	8,000	520
13211		SUBS- CW Visitor Centre	3,000	2,273	3,000	524
13212		SUBS- Newtravel	10,000	7,105	7,000	520
13213		**Maintenance Caravan Park**				
13213	***MCVAN***	*Maintenance Caravan Park*	50,000	39,780	30,000	500
13213	***MCVAN***	*Maintenance Caravan Park*	30,000	78,788	25,000	520
13213	***MCVAN***	*Maintenance Caravan Park*	250	0	250	540
13213	***MCVAN***	*Maintenance Caravan Park*	2,000	1,067	1,500	570
13213	***MCVAN***	*Maintenance Caravan Park*	1,500	1,762	1,500	901
13213	***MCVAN***	*Maintenance Caravan Park*	35,000	45,680	35,000	900
13214		**Information Bay- Carrabin**				
13214	***MIBC***	*Information Bay- Carrabin*	15,000	7,571	10,000	520
13214	***MIBC***	*Information Bay- Carrabin*	250	0	250	521
13214	***MIBC***	*Information Bay- Carrabin*	800	981	800	540
13214	***MIBC***	*Information Bay- Carrabin*	0	109	0	541
13215		**Museum -Maintenance**				
13215	***MOCHM***	*Museum -Maintenance*	3,500	5,692	3,500	500
13215	***MOCHM***	*Museum -Maintenance*	50,000	23,971	40,000	520
13215	***MOCHM***	*Museum -Maintenance*	5,000	1,585	2,000	570
13215	***MOCHM***	*Museum -Maintenance*	5,000	6,545	5,000	900
16105		Loan Interest Loan # 1	26,743	0	0	560
13299		Depreciation - Tourism & Area Promotion	500	450	500	550
13299		Depreciation - Tourism & Area Promotion	38,500	38,106	38,500	551
		Sub Total	**345,043**	**307,546**	**260,800**	

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

Operating Program	***ECONOMIC SERVICES***
Operating Sub-Program	**Rural Services**
Description/Objectives	The implementation of Natural Resource Management (NRM) Strategies and Rural Services across the shire.
Management	CEO, NRM Facilitator and Officer

New Budget Initiatives and Highlights

➢	**13123** NRMO Salaries	5,000.00
➢	**13125** Noxious Weed Expenses	2,000.00
➢	**13502** Nursery Operating Costs	0.00
		7,000.00

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

Operating Program	***ECONOMIC SERVICES***
Operating Sub-Program	**Tourism & Area Promotion**
Description/Objectives	The promotion of the district via tourism to increase economic activity.
Management	CEO

New Budget Initiatives and Highlights

➢	**13210** Promotion & Advertising	**8,000.00**
➢	**13211** Central Wheatbelt Visitor Centre	**3,000.00**
➢	**13212** NEWTRAVEL Subscriptions	**10,000.00**
➢	**13213 Caravan Park Operation Costs**	
	Caravan Park Mtce	68,750.00
	Cleaning & Gardening	50,000.00
		118,750.00
➢	**13215 Old Club Hotel Museum**	
	Cleaning	3,500.00
	Mtce	60,000.00
		63,500.00

Local Laws	None.
Statutory Requirements	None.
Service Levels	N/A
Fees & Charges	Caravan Site - $25.00. Caravan Site Weekly - $ 175.00 Tent Site - $15.00
Capital Investment	None.
Financing	None.

SHIRE OF WESTONIA
Schedule 13 - ECONOMIC SERVICES
ANNUAL BUDGET 2025/2026

GL #	DESCRIPTION	ANNUAL BUDGET 2025/2026	ESTIMATED ACTUAL 2024/2025	ADOPTED BUDGET 2024/2025	IE CODE
	OPERATING REVENUE				
	Tourism & Area Promotion				
13201	Caravan Park Single Units	(15,000)	0	0	156
13202	Caravan Site Charges	(60,000)	(68,507)	(50,000)	156
13203	Tent Site Charges	(500)	(568)	(500)	156
13204	Souvenir Sales	(500)	(636)	(500)	156
13221	Income -Museum Entry	(15,000)	(10,229)	(10,000)	156
	Sub Total	**(91,000)**	**(79,941)**	**(61,000)**	
	OPERATING EXPENDITURE				
	Building Control				
13300	Expenses Relating to Building Control	0	0	0	
13301	Contract EH Services	10,000	4,750	10,000	
	Sub Total	**10,000**	**4,750**	**10,000**	
	OPERATING REVENUE				
	Building Control				
13302	Income Relating to Building Control	0	0	0	156
13303	Building Permit Charges	(3,000)	(3,906)	(2,000)	156
13304	Demolition Charges	(100)	0	(100)	156
13305	Commission BRB	(200)	0	(200)	170
	Sub Total	**(3,300)**	**(3,906)**	**(2,300)**	
	OPERATING EXPENDITURE				
	Westonia Community Development (CRC)				
13610	**Building Maintenance**				
13400	ABC Costs - Community Development	60,000	54,077	65,000	903
13610 ***BWCRC***	*Maintenance - Westonia CRC*	5,000	60	5,000	500
13610 ***BWCRC***	*Maintenance - Westonia CRC*	5,000	1,828	5,000	520
13610 ***BWCRC***	*Maintenance - Westonia CRC*	0	0	0	521
13610 ***BWCRC***	*Maintenance - Westonia CRC*	183	0	183	540
13610 ***BWCRC***	*Maintenance - Westonia CRC*	2,500	2,364	2,500	541
13610 ***BWCRC***	*Maintenance - Westonia CRC*	2,000	0	2,000	542
13610 ***BWCRC***	*Maintenance - Westonia CRC*	5,000	3,072	5,000	570
13610 ***BWCRC***	*Maintenance - Westonia CRC*	4,000	69	4,000	900
13610 ***BWCRC***	*Maintenance - Westonia CRC*	500	0	500	901
13401	Programs / Activities	10,000	3,515	10,000	520
13402	Workers Compensation Premiums	7,000	7,000	7,000	570
13403	Superannuation	13,000	9,127	13,000	501
13404	Salaries	70,000	67,815	100,000	500
13404	Salaries	11,000	3,968	7,500	501
13405	Community Events	20,000	55,872	40,000	520
13406	Grant Generated Expenditure	0	0	0	520
	Sub Total	**215,183**	**208,769**	**266,683**	
	OPERATING REVENUE				
	Westonia CRC Operations				
13410	Grant Funding Opportunities	(10,000)	(20,000)	(40,000)	113
13411	DPIRD Grants Funding (CRC)	(110,000)	(91,887)	(110,000)	112
	Sub Total	**(120,000)**	**(111,887)**	**(150,000)**	

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

Operating Program	***ECONOMIC SERVICES***
Operating Sub-Program	**Building Control**
Description/Objectives	The provision of approval and inspection services to residents of the district to achieve a high level of building safety.
Management	The Environmental Health Officer contracted Allan Ramsay approvals and inspection and is supervised by the CEO
New Budget Initiatives and Highlights	➢ **13301 Contract EH Services** **10,000.00** ➢ **13303 Building Permit Charges** **-3,000.00** ➢ **13305 Commission BRB** **-200.00** ➢ **13304 Demolition Charges** **-100.00**
Local Laws	None.
Statutory Requirements	Compliance with the Uniform Building Codes of Australia
Service Levels	N/A
Fees & Charges	Building Licences for a new building of Class 1 or 10 for alterations or additions to an existing building of Class 1 or 10. 0.35% of 10/11 of the estimated cost of the proposed construction (not less than $40.00) Building Licence for a new building of a Class other than Class 1 or 10 for alterations or additions to an existing building or a Class other than Class 1 or 10. 0.20% of 10/11 of the estimated cost of the proposed construction (not less than $40.00) Preliminary Plans (examine and report) 25% of the fees above. Demolition Licence $50.00 for each storey.
Capital Investment	None.
Financing	None.

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

Operating Program	***ECONOMIC SERVICES***
Operating Sub-Program	**Westonia Community Development (CRC)**
Description/Objectives	The implementation of Westonia Community Development (CRC) across the shire.
Management	CEO, Westonia Community Development Officer

New Budget Initiatives and Highlights

➢	Maintenance - Westonia CRC	24,183.00
➢	Programs / Activities	10,000.00
➢	Workers Compensation Premiums	7,000.00
➢	Superannuation	13,000.00
➢	Salaries	70,000.00
➢	Community Events	20,000.00
		144,183.00
➢	Grant Funding Opportunities	**-10,000.00**
➢	DPIRD Grants Funding (CRC)	**-110,000.00**

SHIRE OF WESTONIA
Schedule 13 - ECONOMIC SERVICES
ANNUAL BUDGET 2025/2026

GL #		DESCRIPTION		ANNUAL BUDGET 2025/2026	ESTIMATED ACTUAL 2024/2025	ADOPTED BUDGET 2024/2025	IE CODE
		OPERATING EXPENDITURE					
		Plant Nursery					
13500		Expenses Relating to Plant Nursery		0	0	0	520
13502		Nursery Operating Costs		0	160	300	570
13502		Nursery Operating Costs		0	0	1,500	520
			Sub Total	**0**	**160**	**1,800**	
		OPERATING REVENUE					
		Plant Nursery					
13503		Income Relating to Plant Nursery		0	0	0	**113**
13504		Community Nursery Charges		0	0	0	156
13505		Tree Planter Hire		0	0	0	156
			Sub Total	**0**	**0**	**0**	
		OPERATING EXPENDITURE					
		Other Economic Services					
13600		ABC Costs to Other Economic Services		8,000	11,044	8,000	
13611		Water Supply Standpipes		500	966	500	500
13611		Water Supply Standpipes		10,000	10,886	10,000	520
13611		Water Supply Standpipes		500	1,111	500	900
13611		Water Supply Standpipes		500	275	500	901
13611		Water Supply Standpipes		60,000	80,393	150,000	542
13612		Drought Relief - Water Tanks			0		520
13613		**Ramelius ResourceLease - Industrial Shed**					
13613	***BIDS***	Evolution Lease - Industrial Shed		0	470	0	520
13614		St Lukes Church		5,000	94	5,000	
13699		Depreciation- Other Economic Services		42,000	43,040	42,000	550
13699		Depreciation- Other Economic Services		7,500	7,736	7,500	551
13699		Depreciation- Other Economic Services		37,200	40,100	24,000	556
			Sub Total	**171,200**	**196,114**	**248,000**	
		OPERATING REVENUE					
		Other Economic Services					
13601		Income Relating to Other Economic Services		0	0	0	156
13602		Community Bus Hire Charges		(2,000)	(3,179)	(2,000)	156
13603		Ramelius Resource Lease - Industrial Shed		(22,000)	(20,528)	(20,000)	156
13604		Police Licensing Commissions		(9,000)	(6,180)	(9,000)	156
13607		SSL Interest Reimbursement		(5,600)	(5,627)	(5,600)	114
13609		Standpipe Water Charges - per kL		(60,000)	(352,738)	(120,000)	156
13618		Reimbursements General		(200)	(2,004)	(200)	156
13605		Federal Education Grant		0	0	0	113
			Sub Total	**(98,800)**	**(390,256)**	**(156,800)**	
		TOTAL EXPENDITURE TO OPERATING STATEMENT		**748,426**	**724,845**	**794,283**	
		TOTAL INCOME TO OPERATING STATEMENT		**(313,100)**	**(585,990)**	**(370,100)**	

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

Operating Program	***ECONOMIC SERVICES***		
Operating Sub-Program	**Other Economic Services**		
Description/Objectives	The provision of miscellaneous economic services to the district.		
Management	CEO		
New Budget Initiatives and Highlights	➢	**13611 Water Supply - Standpipes**	
		Backflow testing	10,500.00
		Charges	61,000.00
			71,500.00
	➢	**13699 Depreciation**	**86,700.00**
	➢	**13604 DPI Commissions**	**9,000.00**
	➢	**13603 Industrial Shed Lease**	**22,000.00**
	➢	**13609 Community Bus Hire Charges**	**2,000.00**
	➢	**13602 Water Supply - Standpipes**	**60,000.00**
		Capital Expenditure	
	➢	**13216 Museum Expansion Project - Land ¿**	200,000.00
	➢	**13224 Caravan Park - Decking/New Launc**	32,000.00
	➢	**13217 Museum Expansion Project - Furnit**	0.00
			232,000.00
Local Laws	None.		
Statutory Requirements	None.		
Service Levels	N/A		
Fees & Charges	Charges Community Bus $0.88c/km plus fuel.		
	Industrial Shed Lease Mine $1250/month		
	Commissions Police Licensing as per DPI Contract.		
Capital Investment	None.		
Financing	None.		

SHIRE OF WESTONIA Schedule 13 - ECONOMIC SERVICES ANNUAL BUDGET 2025/2026					
GL #	**DESCRIPTION**	**ANNUAL BUDGET 2025/2026**	**ESTIMATED ACTUAL 2024/2025**	**ADOPTED BUDGET 2024/2025**	**IE CODE**
	CAPITAL EXPENDITURE				
	Rural Services				
13106	Purchase Furniture & Equipment - Rural Services	0	0	0	
13107	Purchase Plant & Equipment - Warralakin Water Tank DWER	0	288,399	270,000	700
	Sub Total	**0**	**288,399**	**270,000**	
	Tourism & Area Promotion				
13216	Museum Expansion Project - Land & Building	200,000	689,949	850,000	700
13224	Caravan Park - Decking/New Laundry - CAPITAL	32,000	0	0	700
13217	Museum Expansion Project - Furniture & Equipment	0	0	0	700
	Sub Total	**232,000**	**689,949**	**850,000**	
	CAPITAL EXPENDITURE				
	Westonia CRC Operations				
13420	Purchase Furniture & Equipment - CRC	0	0	0	
13421	Purchase Land & Buildings - CRC	0	0	0	
	Sub Total	**0**	**0**	**0**	
	Other Economic Services				
13623	**Furniture & Equipment - Solar Panels**	0	0	0	700
13606	Land & Buildings - Wessy Garage/Streetscape	0	0	0	700
	Sub Total	**0**	**0**	**0**	
	Plant Nursery				
13506	Purchase Furniture & Equipment - Plant Nursery	0	0	0	
	Sub Total	**0**	**0**	**0**	
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	**232,000**	**978,349**	**1,120,000**	
	CAPITAL REVENUE				
	Rural Services				
	Tourism & Area Promotion				
13198	Profit on Sale of Asset	0	(9,547)	0	
13608	SSL Principal Reimbursement	(12,800)	(12,720)	(12,800)	114
13222	Loan Proceeds	0	0	(600,000)	183
13225	LotteryWest Grant- Muesuem	0	(228,182)	(250,000)	
13108	Warralakin Water Tank DWER	0	0	(270,000)	112
	Sub Total	**(12,800)**	**(250,449)**	**(1,132,800)**	
	TOTAL CAPITAL INCOME TO STATEMENT	**(12,800)**	**(250,449)**	**(1,132,800)**	

SHIRE OF WESTONIA
Schedule 14 - OTHER PROPERTY & SERVICES
ANNUAL BUDGET 2025/2026

GL #		DESCRIPTION	ANNUAL BUDGET 2025/2026	ESTIMATED ACTUAL 2024/2025	ADOPTED BUDGET 2024/2025	IE CODE
		OPERATING EXPENDITURE				
14102		**Private Works**				
14102	***PW***	*Private Works*	10,000	64,949	10,000	500
14102	***PW***	*Private Works*	0	5,829	0	520
14102	***PW***	*Private Works*	5,000	74,692	5,000	900
14102	***PW***	*Private Works*	10,000	51,530	10,000	901
		Sub Total	**25,000**	**197,000**	**25,000**	
		OPERATING REVENUE				
		Private Works				
14100		Private Works Income	(125,000)	(279,798)	(25,000)	156
		Sub Total	**(125,000)**	**(279,798)**	**(25,000)**	
		OPERATING EXPENDITURE				
		Public Works Overheads				
14200		Administration Allocations to PWOH	0	0	0	900
14200		Administration Allocations to PWOH	13,000	58,744	13,000	901
14200		Administration Allocations to PWOH	232,000	202,486	240,300	903
14200		Administration Allocations to PWOH	13,000	11,547	13,000	904
14202		Sick Leave Expense	25,000	26,724	20,000	500
14203		Annual & Long Service Leave Expense	100,000	105,923	100,000	500
14204		Protective Clothing - Outside Staff	6,000	5,400	6,000	520
14205		Conference Expenses- Engineering	4,000	820	4,000	520
14206		Medical Examination Costs	500	425	500	520
14208		OSH Expenses	4,500	2,143	4,500	500
14209		Workers Compensation Payments	0	0	0	500
14211		Unallocated Wages	0	(36)	0	500
14214		Eng. & Technical Support	10,000	9,444	10,000	521
14215		Staff Training	1,000	1,847	1,000	500
14215		Staff Training	0	0	0	502
14215		Staff Training	10,000	979	10,000	520
14215		Staff Training	13,000	2,124	13,000	900
14216		Insurance on Works	43,500	23,070	17,000	570
14217		Supervision Costs	24,000	24,696	24,000	500
14218		Service Pay	7,000	7,317	7,000	500
14219		Superannuation Cost	125,000	131,105	120,000	501
14220		Allowances & Other Costs	38,000	18,186	38,000	500
14221		Fringe Benefits Tax - Works	8,000	10,122	8,000	580
16109		Loan Interest Allocated to Works	0	0	0	560

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

Operating Program	***OTHER PROERTY & SERVICES***	
Operating Sub-Program	**Private Works**	
Description/Objectives	The provision of high quality private/contract work for residents on a fee for service basis.	
Management	CEO/Works Supervisor	
New Budget Initiatives and Highlights	➢ **14102 Private Works Expense**	**25,000.00**
	➢ **14100 Private Works Income Charges**	**-25,000.00**
	Water Corp	**-100,000.00**
		-125,000.00
Local Laws	None.	
Statutory Requirements	None.	
Service Levels	N/A	
Fees & Charges	Plant Description	Cost per Hour $
	Graders *per hr*	**$ 220.00**
	Loader *per hr*	**$ 220.00**
	Telehandler *per hr*	**$ 140.00**
	Semi Side tipper/Water Tanker/ Drop Deck *per hr*	**$ 170.00**
	Road Train Side tipper *per hr*	**$ 240.00**
	Multi-tyre Roller *per hr*	**$ 140.00**
	Tractor *per Day*	**$ 330.00**
	Tractor *per hr*	**$ 85.00**
	Mini Excavator *per Day*	**$ 330.00**
	Mini Excavator *per* Hr	**$ 85.00**
	Utilities *per hr*	**$ 55.00**
	Light Truck *per hr*	**$ 66.00**
	New Tree Planter *per day*	**$ 55.00**
	Old Tree Planter *per day*	**$ 55.00**
	Small Equipment *per day*	**$ 33.00**
	Low Loader Dry per day	**$ 250.00**
	Community Bus Hire	**.80c/km plus fuel**
	CommV Bus Hire	**.80c/km plus fuel**
	Rabbit Baiter (no labour)	**$ 20.00**
	Supervision	**$ 150.00**
	Administration Charge	**$ 0.15**
	Labour	**$ 65.00**
Capital Investment	None.	
Financing	None.	

SHIRE OF WESTONIA
Schedule 14 - OTHER PROPERTY & SERVICES
ANNUAL BUDGET 2025/2026

GL #	DESCRIPTION	ANNUAL BUDGET 2025/2026	ESTIMATED ACTUAL 2024/2025	ADOPTED BUDGET 2024/2025	IE CODE
	Sub Total	**677,500**	**643,064**	**649,300**	
14207	Public Works Overheads Allocated to Works	(677,500)	(789,454)	(649,300)	900
	Sub Total	**0**	**(146,390)**	**0**	
	OPERATING REVENUE				
	Public Works Overheads				
14201	Income Relating to Public Works Overheads	(7,000)	(8,500)	(7,000)	911
14222	Sale of Scrap	0	0	0	156
14210	Workers Compensation Reimbursements	0	0	0	113
	Sub Total	**(7,000)**	**(8,500)**	**(7,000)**	
	OPERATING EXPENDITURE				
	Plant Operations				
14302	Insurance - Plant	18,500	17,000	17,000	570
14303	Fuel & Oils	240,000	239,994	240,000	520
14304	Tyres and Tubes	20,000	14,530	20,000	520
14305	Parts & Repairs	140,000	142,458	140,000	
14306	Internal Repair Wages	15,000	13,291	15,000	500
14306	Internal Repair Wages	18,500	15,285	18,500	900
14307	Licences - Plant	9,000	6,649	9,000	520
14308	Depreciation - Plant	200,000	211,137	200,000	552
14309	Plant Operation Costs Allocated to Works	(706,000)	(701,743)	(704,500)	901
14310	Blades & Tynes	15,000	10,305	15,000	520
14311	Consumable Items	20,000	12,778	20,000	520
14312	Expendable Tools	10,000	5,573	10,000	520
	Sub Total	**0**	**(12,742)**	**0**	
	OPERATING EXPENDITURE				
	Stock on Hand				
14402	Purchase of Stock Materials	0	0	0	520
	Sub Total	**0**	**0**	**0**	
	OPERATING REVENUE				
	Stock on Hand				
14404	Diesel Fuel Rebate	(50,000)	(49,660)	(50,000)	114
14406	Sale of Fuel and Scrap	(2,000)	(1,963)	(2,000)	156
14405	Sale of Stock	(500)	(182)	(500)	156
	Sub Total	**(52,500)**	**(51,805)**	**(52,500)**	

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

Operating Program	***OTHER PROPERTY & SERVICES***
Operating Sub-Program	**Public Works Overheads**
Description/Objectives	The maintenance of a cost pool to aggregate and allocate Overheads associated with works projects to other Sub-Programs.
Management	The allocation of overheads is based upon the wages hours in the payroll timesheets.
New Budget Initiatives and Highlights	➢ **14216 Insurance on Works** Marine Cargo 2,000.00 Work care 15,000.00 **17,000.00** ➢ **14217 Supervision Costs** **24,000.00**
Local Laws	
Statutory Requirements	
Service Levels	None.
Fees & Charges	None.
	None.
Capital Investment	None.
Financing	None.
	None.

SHIRE OF WESTONIA
Schedule 14 - OTHER PROPERTY & SERVICES
ANNUAL BUDGET 2025/2026

GL #		DESCRIPTION	ANNUAL BUDGET 2025/2026	ESTIMATED ACTUAL 2024/2025	ADOPTED BUDGET 2024/2025	IE CODE
		OPERATING EXPENDITURE				
		Administration				
14500		Expenses relating to Administration	400,000	443,285	400,000	500
14500		Expenses relating to Administration	67,000	43,663	67,000	501
14500		Expenses relating to Administration	0	0	0	520
14500		Expenses relating to Administration	12,000	26,669	12,000	901
14500		Expenses relating to Administration	15,000	10,460	15,000	904
14501		***Administration Office Maintenance***				
14501	***BADO***	*Administration Office Maintenance*	7,000	5,802	7,000	500
14501	***BADO***	*Administration Office Maintenance*	25,000	37,100	25,000	520
14501	***BADO***	*Administration Office Maintenance*	500	2,070	500	521
14501	***BADO***	*Administration Office Maintenance*	7,500	7,471	7,500	540
14501	***BADO***	*Administration Office Maintenance*	18,000	14,577	18,000	541
14501	***BADO***	*Administration Office Maintenance*	3,500	2,776	3,500	542
14501	***BADO***	*Administration Office Maintenance*	2,000	3,328	2,000	570
14501	***BADO***	*Administration Office Maintenance*	9,000	6,672	9,000	900
14502		Workers Compensation Premiums- Administration	10,850	29,545	28,000	570
14503		Office Equipment Maintenance - Admin	5,000	980	5,000	520
14504		Telecommunications - Admin	10,000	0	0	541
14505		Travel & Accommodation - Admin	2,000	0	2,000	520
14506		Legal Expenses Administration	5,000	4,200	5,000	520
14507		Training Expenses - Admin	7,500	4,931	7,500	520
14508		Printing & Stationery - Admin	10,000	7,067	10,000	520
14509		Fringe Benefits Tax - Admin	17,000	19,528	17,000	580
14510		Conference Expenses - Admin	6,000	1,287	6,000	520
14511		Staff Uniform - Admin	3,000	1,731	3,000	520
14517		Postage & Freight	1,500	1,164	1,500	520
14521		IT/Accounting Programs	45,000	36,875	43,500	520
14522		Advertising	3,000	0	3,000	520
09107		Staff House Costs Allocated to Works	20,000	8,620	20,000	911
14599		Depreciation - Admin	31,000	30,910	31,000	550
14599		Depreciation - Admin	7,000	7,125	6,000	551
		Sub Total	**750,350**	**757,836**	**755,000**	
14515		Administration Costs Allocated to Programs	(750,350)	(674,832)	(755,000)	903
14515		Administration Costs Allocated to Programs		0	0	910
		Sub Total	**0**	**83,004**	**0**	
		OPERATING REVENUE				
		Administration				
14512		Admin Re-Allocations	0	(120)	0	911
14525		Admin - Reimbursement	(1,000)	(12,775)	(1,000)	
		Sub Total	**(1,000)**	**(12,895)**	**(1,000)**	

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

Operating Program	***OTHER PROPERTY & SERVICES***
Operating Sub-Program	**Administration Overheads**
Description/Objectives	The provision of management, secretarial and administration services to the residents and visitors to the district and also internal users.
Management	Chief Executive Officer. Administration costs are allocated to other reporting programs based upon activity based methods. Administration provides both an internal and external service, which includes overall management services and administrative tasks such as accounting, payroll and general secretarial services.

New Budget Initiatives and Highlights

➤	**14505**	**Travel & Accommodation**	**2,000.00**
➤	**14500**	2025/26 Salaries	400,000.00
		Superannuation	67,000.00
		Other	27,000.00
			494,000.00
➤	**14521**	**IT & Accounting Assistance**	
		IT Vision	30,000.00
		Other Accounting Assistance	3,500.00
		IT Assistance 2v.NET	4,700.00
		Accounting Assistance	6,800.00
			45,000.00
	14510	**Conference & Training**	
		WALGA Local Gov. Week	1,500.00
➤		WALGA Local Gov. Week Accom	750.00
		Other Shire related Trips	1,250.00
		Expenses	500.00
			4,000.00
	14508	**Printing and Stationary**	**10,000.00**
➤	**14503**	**3 x Computers & Software**	**5,000.00**
➤	**14502**	**Admin Insurance**	
		Salary Continuance	1,800.00
		Works Comp Admin	6,300.00
➤		LGIS Liability	10,900.00
			19,000.00
	14599	**Depreciation**	**38,000.00**

SHIRE OF WESTONIA
Schedule 14 - OTHER PROPERTY & SERVICES
ANNUAL BUDGET 2025/2026

GL #	DESCRIPTION	ANNUAL BUDGET 2025/2026	ESTIMATED ACTUAL 2024/2025	ADOPTED BUDGET 2024/2025	IE CODE
	OPERATING EXPENDITURE				
	Salaries & Wages				
14602	Gross Salaries & Wages	1,800,000	1,490,351	1,500,000	500
14603	Less Sal & Wages Aloc to Works	(1,800,000)	(1,490,351)	(1,500,000)	500
	Sub Total	**0**	**0**	**0**	
	OPERATING EXPENDITURE				
	Unclassified				
14559	Admin Loss on Sale	27,371	12,412	0	590
14704	Land Development	120,000	7,391	100,000	520
	Sub Total	**147,371**	**19,803**	**100,000**	
	OPERATING REVENUE				
	Unclassified				
70102	Transfer from Reserves	0	(1,000,000)	**0**	
14701	Proceeds from Sale of Blocks	(40,000)	(60,760)	(20,000)	156
14598	Profit on Sale of Asset - Admin	(226)	(10,943)	0	130
14705	Ramelius Resources Haulage Operation Agreement	0	(355,552)	(150,000)	156
14706	Social Club	0	(1,960)	**0**	
14707	Housing Bonds	0	(1,668)	**0**	
14711	Walgoolan History Group	0	(110)	**0**	
14712	Community Projects	0	0	**0**	
14713	Rates Incentive Prizes	0	(100)	**0**	
14714	DPI - Control Account	0	(946)	0	
	Sub Total	**(40,226)**	**(1,432,039)**	**(170,000)**	
	TOTAL EXPENDITURE TO OPERATING STATEMENT	**172,371**	**140,676**	**125,000**	
	TOTAL INCOME TO OPERATING STATEMENT	**(225,726)**	**(1,785,038)**	**(255,500)**	
	CAPITAL EXPENDITURE				
	Administration				
14514	Purchase Furniture & Equipment Administration	30,000	0	0	700
14519	Carport Admin Office - CAPITAL	30,000	0	30,000	700
14523	DCEO Vehicle - CAPITAL	80,000	70,698	80,000	700
14520	CEO Vehicle - CAPITAL	120,000	115,846	120,000	700
	TOTAL TO CAPITAL STATEMENT	**260,000**	**186,544**	**230,000**	
	CAPITAL REVENUE				
	Administration				
14799	Proceeds on Sale of Assets	(176,000)	0	(175,000)	600
	TOTAL TO CAPITAL STATEMENT	**(176,000)**	**0**	**(175,000)**	

➢	**14602**	Gross Salaries & Wages	1,800,000.00
	14603	Less Wages Aloc to Works	-1,800,000.00
			0.00
➢	**14523**	Admin Vehicle	**80,000.00**
➢	**14520**	CEO Vehicle x 1	**120,000.00**
➢	**14519**	Carport Admin Office - CAPITAL	**30,000.00**
			230,000.00

	None.
	Management and administration is required to be carried out in compliance with the Local Government Act 1995 and the associated regulations.
Local Laws	
Statutory Requirements	The main office is open between 8.30am to 5.00pm Monday to Friday (except public holidays)
Service Levels	None.
Fees & Charges	None.
Capital Investment	None.
Financing	

Plant & Equipment Report
Budgeted 25/26

Description	Sch No	Purchase Actual	Trade Value	Budget Net Total	Purchase Budget	Trade Value	Budget Net Total
					BUDGET 24/25		
Plant and Equipment							
Toyota LandCruiser - 0WT	4	**120,000**	**100,000**	***20,000***	**120,000**	**100,000**	***20,000***
		120,000	**100,000**	**20,000**	**100,000**	**100,000**	**100,000**
				-			**-**
Toyota Prado - 02WT	4	**80,000**	**76,000**	***4,000***	**80,000**	**75,000**	***5,000***
		80,000	**76,000**	**4,000**	**80,000**	**75,000**	**5,000**
				-			**-**
Plant & Equipment Total - Sch 4		**200,000**	**176,000**	**24,000**	**180,000**	**175,000**	**105,000**
							-
Construction Supervisor Vehicle - WT 111		**-**	**-**	**-**	**60,000**	**50,000**	***10,000***
HSC Vehicle - 09WT	7			**-**	**65,000**	**35,000**	***30,000***
		-	**-**	**-**	***125,000***	***85,000***	***40,000***
Depot Vehicles - (Utilities)							**-**
Single Cab Ute	12			**-**	**40,000**	**15,000**	***25,000***
		-	**-**	**-**	**40,000**	**15,000**	**25,000**
Depot Vehicles - (Machinery)							**-**
							-
Water Tanker	12			**-**	**-**	**67,500**	***(67,500)***
Oval Mower	12	**30,000**	**3,000**	***27,000***			**-**
Loader	12	**370,000**	**150,000**	***220,000***	**180,000**	**60,000**	***120,000***
		400,000	**153,000**	**247,000**	**180,000**	**127,500**	**52,500**
				-			**-**
Plant & Equipment Total - Sch 12		**400,000**	**153,000**	**247,000**	**345,000**	**227,500**	**117,500**
				-			**-**
Total - Plant and Equipment		**600,000**	**329,000**	**271,000**	**525,000**	**402,500**	**222,500**

Budget Information Note 3
Acquisition/Construction of Assets

Program/Sub-program	Non-Infrastructure: Land & Buildings Budget (24/25)	**Budget (25/26)**	Non-Infrastructure: Plant & Equipment Budget (24/25)	**Budget (25/26)**	Non-Infrastructure: Furniture & Equipment Budget (24/25)	**Budget (25/26)**	Infrastructure: Roads Budget (24/25)	**Budget (25/26)**	Infrastructure: Other Budget (24/25)	**Budget (25/26)**	TOTAL Budget (24/25)	**Budget (25/26)**
Health												
Medical Centre Upgrades	20,000	**10,000**										**10,000**
HSC Vehicle			65,000									**-**
Education												
Communty Hub /Lesuire Centre Project	250000	**250,000**			95,000	**95,000**					345,000	**345,000**
Housing												
L&B - Shed 4 Quartz Street	30000										30,000	**-**
L&B - Lifestyle Village Fencing		**32,000**										**32,000**
L&B -Single Persons Quarters		**500,000**									-	**500,000**
Community Amenities												
L&B - Niche Wall Cemetery	20,000											**-**
Recreation and Culture												
F&E -Swimming Pools Chlorination Unit						**15,000**					-	**15,000**
F&E -Generator Complex					70,000						70,000	**-**
L&B -Kiosk/Ablution Redevelopment	1,450,000	**150,000**									1,450,000	**150,000**
L&B - Stadium Sun Deck												**-**
Disabled Ramp Access @ Old Hall					20,000	**10,000**						**10,000**
Playground Redevelopment						**800,000**						**800,000**
Water Tanks Wanderers Stadium		**10,000**			10,000						10,000	**10,000**
Transport												
MRWA Direct/Specific							595,000	**717,000**			595,000	**717,000**
Roads to Recovery							571,000	**519,050**			571,000	**519,050**
Roads Construction Council							888,500	**898,500**			888,500	**898,500**
Footpaths							50,000				50,000	**-**
Oval Mower				**30,000**							-	**30,000**
Plant Shed - CAPITAL		**15,000**									-	**15,000**
Garden Water Trailer- CAPITAL				**10,000**							-	**10,000**
Sea Container Storage Depot	20,000	**20,000**										**20,000**
Single Cab Ute			40,000									**-**
Loader			180,000	**370,000**							180,000	**370,000**
Economic Services												
Warralakin Water Tank DWER									270,000		270,000	**-**
Playground Fencing /Softfall					25,000							**-**
Caravan Park - Decking/New Laundry - CAPITAL		**32,000**										**32,000**
Museum Expansion Project	850,000	**200,000**									850,000	**200,000**
Other Property & Services												
CEO Vehicle			120,000	**120,000**							120,000	**120,000**
Toyota Prado - WT02			80,000	**80,000**							80,000	**80,000**
Carport Admin Office - CAPITAL		**30,000**										**30,000**
Admin Server - CAPITAL					30,000	**30,000**					30,000	**30,000**
Totals	2,640,000	**1,249,000**	485,000	**610,000**	250,000	**950,000**	2,104,500	**2,134,550**	270,000	**-**	5,539,500	**4,943,550**

TOTAL NON-INFRASTRUCTURE $ 3,375,000 **$ 2,809,000** **TOTAL INFRASTRUCTURE** $ 2,374,500 **$ 2,134,550** **$ 4,943,550**

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2026

RESERVES & OTHER RESTRICTED ASSETS

Cash Backed Reserves & Other Restricted Assets	**2024/25 Actual $**	**2025/26 Budget $**
(a) Leave Reserve		
Opening Balance	116,849	122,401
Amount Set Aside / Transfer to Reserve	5,552	4,000
Amount Used / Transfer from Reserve		-
	122,401	126,401
(b) Plant Reserve		
Opening Balance	961,371	1,132,048
Amount Set Aside / Transfer to Reserve	170,677	39,000
Amount Used / Transfer from Reserve		(75,000)
	1,132,048	1,096,048
(c) Building Reserve		
Opening Balance	1,588,299	1,035,255
Amount Set Aside / Transfer to Reserve	46,956	36,000
Amount Used / Transfer from Reserve	(600,000)	-
	1,035,255	1,071,255
(d) Communication & IT Reserve		
Opening Balance	73,718	77,221
Amount Set Aside / Transfer to Reserve	3,503	2,500
Amount Used / Transfer from Reserve	-	-
	77,221	79,721
(e) Community Development Reserve		
Opening Balance	463,368	1,360,384
Amount Set Aside / Transfer to Reserve	897,016	732,500
Amount Used / Transfer from Reserve		-
	1,360,384	2,092,884
(f) Waste Management Reserve		
Opening Balance	130,704	136,914
Amount Set Aside / Transfer to Reserve	6,210	4,500
Amount Used / Transfer from Reserve	-	-
	136,914	141,414
(g) Swimming Pool Redevelopment Reserve		
Opening Balance	483,996	387,987
Amount Set Aside / Transfer to Reserve	303,991	513,500
Amount Used / Transfer from Reserve	(400,000)	
	387,987	901,487
(h) Roadworks Reserve		
Opening Balance	497,515	521,153
Amount Set Aside / Transfer to Reserve	23,638	18,000
Amount Used / Transfer from Reserve		-
	521,153	539,153
TOTAL CASH BACKED RESERVES	**4,773,363**	**6,048,363**

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

SCHEDULE OF FEES AND CHARGES (INC GST)

GOVERNANCE

GENERAL

Instalment Administration Fee (per instalment)	$ 12.00
Recovery of Dishonour Fees - Direct Debit	At Cost
Recovery of Dishonour Fees - Cheques	At Cost
Rate Enquiry Fees - Property Information Reports	$ 110.00
Document / Building Plan Search Fee	$ 77.00
Rate Book - full print out	$ 150.00
Single monthly agenda	$ 30.00
Single monthly minutes	$ 30.00
Annual Report	$ 30.00
Annual Financial Statements	$ 30.00
Council Annual Budget	$ 35.00
Electoral Rolls	$ 130.00
Freedom of Information - Application	$ 30.00
Freedom of Information - Administration / staff time $/hr	$ 76.00
Freedom of Information - postage	Cost Recovery plus 10%
Freedom of Information - photocopying per page	$ 0.50
Hire of Council Chambers (hourly)	Price on application and approved by CEO

HEALTH

Nurse Practitioner Service Fee $25.00 inc GST per Person	$ 25.00
Nurse Practitioner Script Fee $10.00 inc GST	$ 10.00
Shire Staff Administration Support $/hr	$ 66.00

HACC SEVICES

Provider Information about Service Delivery and Pricing

Approximate Home Care Package Amount		**Level 1**	**Level 2**	**Level 3**	**Level 4**
Home care package funding	Annual	$10,588.65	$18,622.30	$40,529.60	$61,440.45
Home care package funding	Per fortnight	$406.14	$714.28	$1,554.56	$2,356.62
Basic daily Fee paid by you	Per fortnight	$160.02	$169.12	$173.88	$178.50

Care management Fees		**Level 1**	**Level 2**	**Level 3**	**Level 4**
Fully managed by provider	Per fortnight	$35	$60	$130	$200
Fully managed by provider	Approx.. no. hours per fortnight	1	2	3	4
Self Managed by you	Per Fortnight	$17.50	$30	$65	$100
Self Managed by you	Approximate no. hours per fortnight	1	1	2	4

Price For Common Services	**How The Provider Delivers Services**	**Standard Hours**	**Non-Standard Hours**	**Saturday**	**Sunday**	**Public Holiday**
Personal Care (Per Hour)	By the provider's staff per hour	$74	$84	$110	$147	$147
Nursing (Per Hour)		$126	$137	$189	$252	$252
Cleaning & Household tasks (Per Hour)		$79	$89	$118	$158	$158
Light Gardening (Per Hour)		$79	$89	$118	$158	$158
In-Home Respite (Per Hour)		$79	$89	$118	$158	$158

Other Costs		**Level 1**	**Level 2**	**Level 3**	**Level 4**
Package Management	Per fortnight	$37	$63	$137	$210
Staff Travel costs to visit you	Per Km	$1.20 per Km will be charged to clients. This will apply for any transport services.			
Separate cost when you want to receive services from a different provider	Yes	The cost of all services and items provided by third-party service providers will be billed directly to the Home Care Package and may also include a charge for Shire of Westonia business overheads and costs which will never be greater than 5% of the third-party invoice and capped at a maximum of $73.00. this charge will be called a Direct Service Charge and includes the Third-party cost and the Shire of Westonia Business Overheads and costs charge. The total direct service charge will be agreed with you before the third-party service or item is arranged.			

WESTONIAN ADVERTISING

¼ page B/W	$ 5.50
¼ page Colour	$ 7.50
½ page B/W	$ 11.00
½ Colour	$ 15.00
Whole page B/W	$ 22.00
Whole page Colour	$ 25.00
Postal Subscription	$ 25.00

PHOTOCOPYING			
A4 1 side		$	0.25
A4 2 side		$	0.30
A3 1 side		$	0.35
A3 2 side		$	0.40
A4 1 side Colour		$	1.00
A4 2 side Colour		$	1.50
A3 1 side Colour		$	2.00
A3 2 side Colour		$	3.00
INTERNET ACCESS			
10 - 15 Minutes		$	3.00
15 - 30 Minutes		$	5.00
30 - 60 Minutes		$	8.00
LAW, ORDER AND PUBLIC SAFETY			
FOOD ACT 2008 SECTION 110			
Food business surveillance fee (High Risk Food Premises)		$	200.00
Food business surveillance fee (Medium Risk Food Premises)		$	150.00
Food business surveillance fee (Low Risk Food Premises)		$	100.00
Transfer of Food Business Registration		$	50.00
EDUCATION & WELFARE			
OLD SCHOOL SITE ACCOMODATION UNITS			
2 Bedroom with lounge and kitchen	2 Guest		$200 per night
	extra Guest to maximum 4		$30 per Person
1 Bedroom			$100 per Night
SANITATION			
GENERAL			
Domestic Refuse Charge 240lt - per annum*		$	200.00
Domestic Refuse Charge 240lt - (Additional Pick Up) per annum*		$	200.00
Domestic/Commercial Refuse Charge 240lt - (Recycling) per annum*		$	200.00
Domestic/Commercial Refuse Charge 240lt - (Additional Recycling) per annum*		$	200.00
Commercial Refuse Charge 240lt - per annum*		$	200.00
Commercial Refuse Charge 240lt - (Additional Pick Up) per annum*		$	200.00
LANDFILL SITE			
Tyres			NOT ACCEPTED
Asbestos			NOT ACCEPTED
Commercial Bulk Waste – unsorted/m³ - approval by CEO		$	35.00
Commercial Bulk Waste – sorted/m³- approval by CEO		$	30.00
CEMETERY			
BURIAL CHARGES			
For Each Internment:			
Burial Fee		$	550.00
Additional Fee Sat/Sun		$	55.00
Niche Wall: Interment			
Single (no Reservation fee paid)		$	275.00
Plaque Single			Cost + 15% + $75.00
Memorial Rose Garden Plaque		$	20.00
SWIMMING POOL			
Admissions Adult			Free
Admission Children (Attending School)/Seniors			Free
Spectators			Free
WARM WATER POOL			
Admission Member			?
Admission Non-Member			?
MUSEUM ENTRY			
Admission Adult		$	10.00
Admission Children (Attending School)		$	5.00
WESTONIA RECREATION COMPLEX			
Complex (with Alcohol)		$	110.00
Complex (without Alcohol)		$	88.00
Kitchen only		$	44.00
Badminton/dance		$	11.00
Additional charge after 1am		$	22.00
Wanderers Stadium		$	110.00
Wanderers Stadium - Meetings (by negotiation with CEO) per hour			Negotiation
Old Miners Hall		$	110.00
Marquee Hire (local)	**Bond of $500**	$	110.00
Marquee Hire (other)	**Bond of $500**	$	550.00
Chair (each)		$	0.25
Trestle (each)		$	2.50
GYMNASIUM			
Gymnasium			Free

ECONOMIC SERVICES			
CARAVAN PARK			
Caravan Site (powered) / night		**$**	**25.00**
Industrial Crews-per person / night		**$**	**25.00**
Single Unit Caravan Park / Night		**$**	**110.00**
Caravan Site (powered) / week		**$**	**175.00**
Tent Site (unpowered) / night		**$**	**15.00**
Tent Site (unpowered) / week		**$**	**90.00**
"Old School" Overflow Caravan Site (powered) / week		**$**	**175.00**
Caravans left unattended /day		**$**	**25.00**
Caravans left unattended /week		**$**	**140.00**
Overflow area (powered) / night		**$**	**25.00**
Overflow area (unpowered) / night		**$**	**15.00**
12 Quartz Street Westonia 8 Person Unit / night		**$**	**220.00**
STANDPIPES			
M40/Boodarockin Rd	Community 20mm	**Water Corp Charge + $0.50**	
Walgoolan TS	Commercial 50mm	**Water Corp Charge + $0.50**	
Westonia TS	Commercial 50mm	**Water Corp Charge + $0.50**	
Carrabin TS	Commercial 50mm	**Water Corp Charge + $0.50**	
Cranleigh	Commercial 40mm	**Water Corp Charge + $0.50**	
McPharlin Rd	Community 25mm	**Water Corp Charge + $0.50**	
Warralakin East	Community 20mm	**Water Corp Charge + $0.50**	
PRIVATE WORKS - PLANT HIRE INCLUSIVE OF LABOUR - per hour charge (max. 8 hrs per day)			
Graders *per hr*		**$**	**220.00**
Loader *per hr*		**$**	**220.00**
Telehandler *per hr*		**$**	**140.00**
Semi Side tipper/Water Tanker/ Drop Deck *per hr*		**$**	**170.00**
Road Train Side tipper *per hr*		**$**	**240.00**
Multi-tyre Roller *per hr*		**$**	**140.00**
Tractor *per Day*		**$**	**330.00**
Tractor *per hr*		**$**	**85.00**
Mini Excavator *per Day*		**$**	**330.00**
Mini Excavator *per* Hr		**$**	**85.00**
Utilities *per hr*		**$**	**55.00**
Light Truck *per hr*		**$**	**66.00**
New Tree Planter *per day*		**$**	**55.00**
Old Tree Planter *per day*		**$**	**55.00**
Small Equipment *per day*		**$**	**33.00**
Low Loader Dry per day		**$**	**250.00**
Community Bus Hire			**.80c/km plus fuel**
CommV Bus Hire			**.80c/km plus fuel**
Rabbit Baiter (no labour)		**$**	**20.00**
Supervision		**$**	**150.00**
Administration Charge		**$**	**0.15**
Labour		**$**	**65.00**
Labour with penalty rates			**as per award 1.5**
Labour with penalty rates			**as per award 2.0**
MATERIAL CARTAGE & DELIVERY CHARGES (within town boundary)			
Gravel / Yellow sand per cubic metre in ground ***Plus Delivery***		**$**	**10.00**
Mulch			**Market Rates + 10%**
Aggregate			**Market Rates + 10%**
* Denotes no GST applicable on these Fees & Charges			

SCHEDULE OF STATUTORY FEES & CHARGES

LAW, ORDER & PUBLIC SAFETY - DOG FEES AND CHARGES (DOG ACT, 1976)			
	*Sterilised Dog or Bitch	Unsterilised Dog or Bitch	
One Year Registration :	**20.00**	**$**	**50.00**
Three Year Registration :	**42.50**	**$**	**120.00**
Lifetime Registration:	**100.00**	**$**	**250.00**
Dogs for tending stock 1yr (no Pensioner discount) :	**5.00**	**$**	**12.50**
Dogs for tending stock 3yr (no Pensioner discount) :	**10.60**	**$**	**30.00**
Dangerous Dog Reg. 1yr (no Pensioner discount) :	**50.00**	**$**	**50.00**
All Pensioners receive a 50% discount off fees. Registrations after 31st May receive a 50% discount off the above fees.			
***Must sight certificate signed by a registered vet, a statutory declaration or sight ear tattoo for sterilisation concession.**			
Unregistered Dog		**$**	**200.00**
Failure to Give Notice of New Owner		**$**	**200.00**
Keeping More than the Prescribed Number of Dogs		**$**	**200.00**
Breach of Kennel Establishment Licence		**$**	**200.00**
Dog in Public Place without Collar or Registration Tag		**$**	**200.00**
Owners Name and Address not on Collar		**$**	**200.00**
Dog not held by a Leash in Certain Public Places		**$**	**200.00**
Failure to Control Dog in Exercise Areas and Rural Areas		**$**	**200.00**

Greyhound not Muzzled	$ 200.00
Dog in a Place without Consent	$ 200.00
Failure to Submit Dog for Veterinary Examination	$ 100.00
Dog causing a Nuisance	$ 200.00
Failure to Produce Document Issued under the Act	$ 200.00
Failure of Alleged Offender to give Name and Address Dangerous Dogs - As Per Dog Act Regulations	$ 200.00
CAT FEES AND CHARGES (CAT REGULATIONS, 2012)	
If application is made after 31 May until the next 31 October	$ 10.00
One Year Registration :	$ 20.00
Three Year Registration:	$ 42.50
Lifetime Registration:	$ 100.00
Cat breeding (Breeding $/cat, male or female) :	$ 200.00
All pensioners are entitled to a 50% discount off the registration fees.	
BUILDING CONTROL	
BUILDING PERMITS	
Of Declared Value:	
Class 1 or 10 - Uncertified	**0.32% of Estimated Value not less than $97.70**
Class 1 or 10 - Certified	**0.19% of Estimated Value not less than $97.70**
Class 2 to 9 - Certified Application	**0.19% of Estimated Value not less than $97.70**
Application to Amend a Building Permit (Uncertified)	**0.32% of Estimated Value not less than $97.70**
Application for Demolition Licence of Class 1 and 10 Buildings	$ 97.70
Application for Demolition Licence of Class 2 and 9 Buildings	$ 97.70
Request to provide Certificate of Construction Compliance	**97.70 + Travel + GST**
Request to provide Certificate of Building Compliance	**0.38% of Estimated Value not less than $97.70**
Application for Building approval certificate for unauthorised work	$ 97.70

16. TRUST FUNDS

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

Description	Opening Balance 1-Jul-25	Amount Received	Amount Paid	Closing Balance 30-Jun-26
	$	$	$	$
LGMA - Receipts	(0)	0	0	(0)
Westonia Tennis Club	9,202	0	0	9,202
Westonia Historical Society	25,445	2,000	0	27,445
Cemetery Committee	10,382	2,000	0	12,382
	45,029	4,000	0	49,029