SHIRE OF WESTONIA
A vibrant community lifestyle

2026-27 Annual Budget

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Westonia a vibrant community lifestyle.

2026-2027 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.

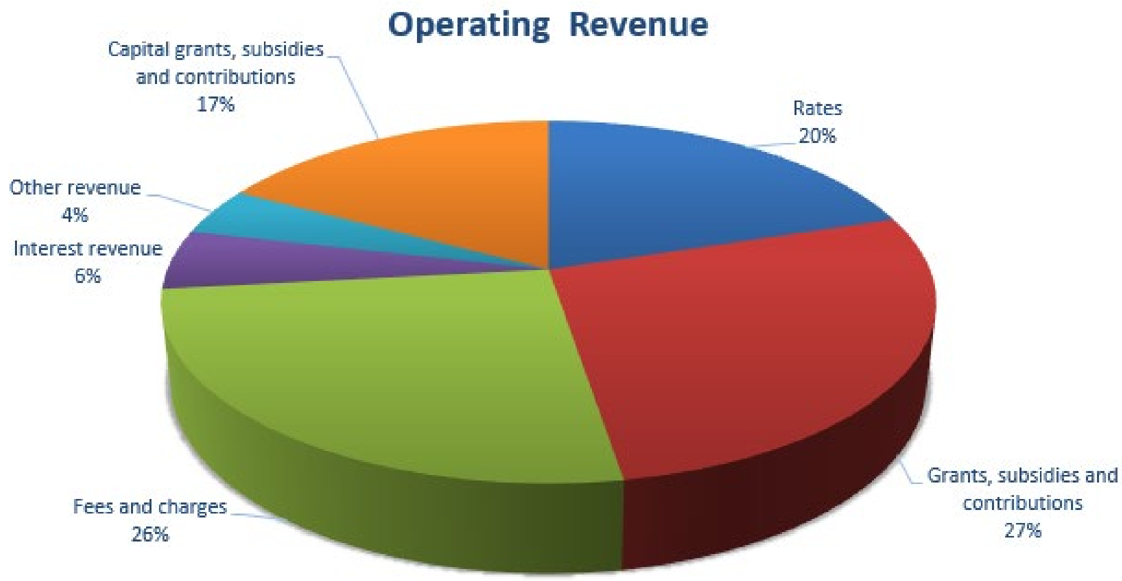
The 2026-2027 budget has been based on an annual expenditure of $10m This includes amounts received in the form of rates from the owners of properties with the Shire of Westonia.

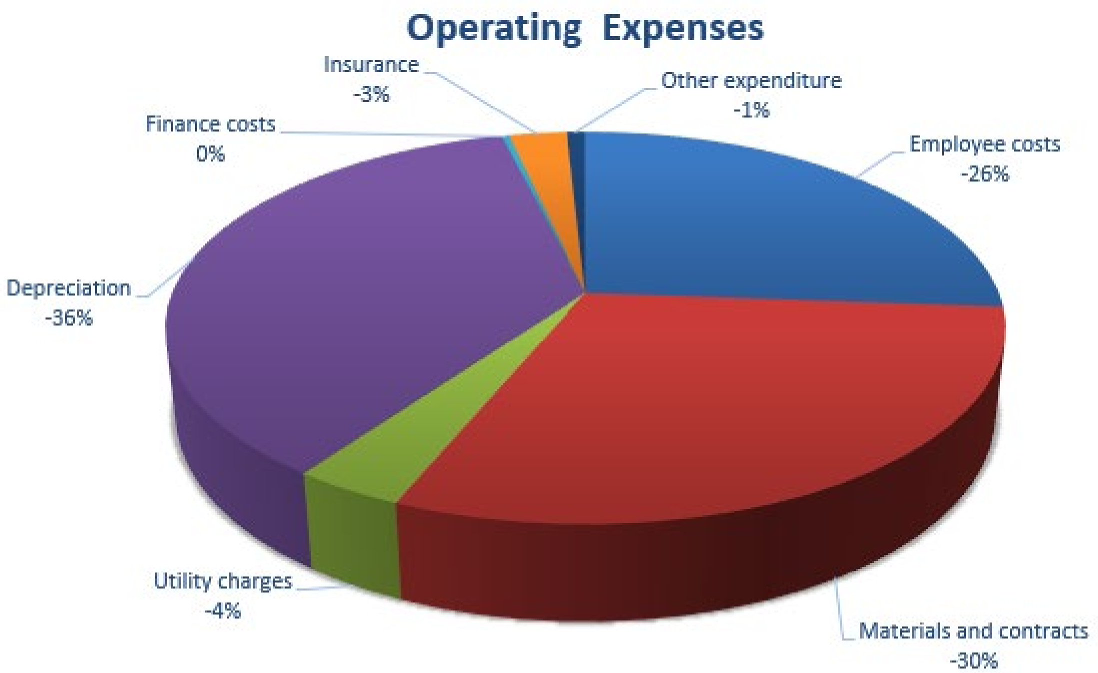
Key Projects

The main capital projects included for the year are: -

- Medical Centre Upgrades
- Community Hub /Leisure Centre Project
- Over $1.9m worth of road works;
- Single Persons Quarters
- Museum Expansion Project
- Purchase Grader and light vehicles;
- Playground Upgrades/Expansion
- Caravan Park Laundry
- Stadium Doors
- Land Development

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 2029
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, 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, 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 2029
Gender: Male
Linguistic Background: English
Country of Birth: Australia
Contact: 0407 258523
cr.daimon.geier@westonia.wa.gov.au

Portfolio: Community Development, Transport, Home Care Services, Tourism (Proxy to Cr Faithfull)

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, Home Care Services, Westonia Progress Association, Tourism.

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, Transport (Proxy to Cr Geier).

Cr Mitch Crews

Councillor since: October 2025
Current term expires: October 2029
Gender: Male
Linguistic Background: English
Country of Birth: Australia
Contact: 0409 598 647
cr.crews@westonia.wa.gov.au

Portfolio: Community Development, Emergency Servies (Proxy Cr Simmonds), Development Assessment Panel (Proxy Cr Simmonds).

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 2026/2027 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		
16 July 2026	**19 November 2026**	**15 April 2027***
20 August 2026	**17 December 2026**	**20 May 2027***
18 September 2026	**18 February 2027***	**17 June 2027***
17 October 2026	**18 March 2027***	*** date to be confirmed**

Council Elections

Local government elections will be held in October 2027, the terms are ending for:

Cr Ross DellaBosca

Cr Ainslie Faithfull

Cr Denver Simmonds

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 2026/2027

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.

Where will my rates go??? 2026/2027

For every $100 the Shire of Westonia will spend in 2026/2027 is: -

$20.00
on Recreation & Culture

$43.00
on Transport

$10.00
on Economic Services

$2.00
on Community Amenities

$2.00
on Law, Order & Public Safety

$3.00
on Governances

$4.00
On Health

$8.00
on Housing

$6.00
on Other

$2.00
on Education & Welfare

SHIRE OF WESTONIA

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2027

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 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Revenue		$	$	$
Rates	2(a)	1,302,677	1,274,667	1,263,713
Grants, subsidies and contributions		1,739,092	3,351,725	1,593,344
Fees and charges	14	1,857,320	1,701,429	866,770
Interest revenue	9(a)	344,600	267,848	245,600
Other revenue		376,650	187,859	671,650
		5,620,339	6,783,528	4,641,077
Expenses				
Employee costs		(1,899,650)	(1,978,031)	(1,534,900)
Materials and contracts		(2,089,700)	(1,485,523)	(1,036,250)
Utility charges		(263,933)	(159,988)	(236,233)
Depreciation	6	(2,636,350)	(2,615,100)	(2,441,050)
Finance costs	9(c)	(24,507)	(26,743)	(26,743)
Insurance		(194,400)	(164,053)	(196,500)
Other expenditure		(61,500)	(62,978)	(56,900)
		(7,170,040)	(6,492,416)	(5,528,576)
		(1,549,701)	291,112	(887,499)
Capital grants, subsidies and contributions		1,108,775	857,955	997,100
Profit on asset disposals	5	5,000	70,399	151,077
Loss on asset disposals	5	(20,000)	(25,904)	(34,267)
		1,093,775	902,450	1,113,910
Net result for the period		**(455,926)**	**1,193,562**	**226,411**
Total other comprehensive income for the period		**0**	**0**	**0**
Total comprehensive income for the period		**(455,926)**	**1,193,562**	**226,411**

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 2027

CASH FLOWS FROM OPERATING ACTIVITIES	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Receipts		$	$	$
Rates		1,302,677	1,246,674	1,263,713
Grants, subsidies and contributions		1,739,092	3,589,499	1,593,344
Fees and charges		1,857,320	1,701,429	866,770
Interest revenue		344,600	267,848	245,600
Goods and services tax received		0	(2)	0
Other revenue		376,650	187,859	671,650
		5,620,339	6,993,307	4,641,077
Payments				
Employee costs		(1,899,650)	(1,967,036)	(1,534,900)
Materials and contracts		(2,089,700)	(1,692,815)	(1,036,250)
Utility charges		(263,933)	(159,988)	(236,233)
Finance costs		(24,507)	(26,743)	(26,743)
Insurance paid		(194,400)	(164,053)	(196,500)
Other expenditure		(61,500)	(62,978)	(56,900)
		(4,533,690)	(4,073,613)	(3,087,526)
Net cash provided by operating activities	4	1,086,649	2,919,694	1,553,551
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(2,935,000)	(2,108,601)	(2,809,000)
Payments for construction of infrastructure	5(b)	(1,986,500)	(1,377,510)	(2,134,550)
Proceeds from capital grants, subsidies and contributions		1,108,775	857,955	997,100
Proceeds from disposal of property, plant and equipment	5(a)	176,000	326,393	739,000
Proceeds on disposal of financial assets at amortised cost - term deposits		0	(1,161,175)	0
Net cash (used in) investing activities		(3,636,725)	(3,462,939)	(3,207,450)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(59,073)	(48,601)	(48,601)
Net cash (used in) financing activities		(59,073)	(48,601)	(48,601)
Net (decrease) in cash held		(2,609,149)	(610,034)	(1,702,500)
Cash at beginning of year		2,511,462	3,121,496	8,118,236
Cash and cash equivalents at the end of the year	4	**(97,687)**	**2,511,462**	**6,415,736**

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 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
OPERATING ACTIVITIES				
Revenue from operating activities		$	$	$
General rates	2(a)(i)	1,280,957	1,254,796	1,243,333
Rates excluding general rates	2(a)	21,720	19,871	20,380
Grants, subsidies and contributions		1,739,092	3,351,725	1,593,344
Fees and charges	14	1,857,320	1,701,429	866,770
Interest revenue	9(a)	344,600	267,848	245,600
Other revenue		376,650	187,859	671,650
Profit on asset disposals	5	5,000	70,399	151,077
		5,625,339	6,853,927	4,792,154
Expenditure from operating activities				
Employee costs		(1,899,650)	(1,978,031)	(1,534,900)
Materials and contracts		(2,089,700)	(1,485,523)	(1,036,250)
Utility charges		(263,933)	(159,988)	(236,233)
Depreciation	6	(2,636,350)	(2,615,100)	(2,441,050)
Finance costs	9(c)	(24,507)	(26,743)	(26,743)
Insurance		(194,400)	(164,053)	(196,500)
Other expenditure		(61,500)	(62,978)	(56,900)
Loss on asset disposals	5	(20,000)	(25,904)	(34,267)
		(7,190,040)	(6,518,320)	(5,562,843)
Non cash amounts excluded from operating activities	3(c)	2,660,350	2,561,041	2,324,240
Amount attributable to operating activities		**1,095,649**	**2,896,648**	**1,553,551**
INVESTING ACTIVITIES				
Inflows from investing activities				
Proceeds from capital grants, subsidies and contributions		1,108,775	857,955	997,100
Proceeds from disposal of property, plant and equipment	5(a)	176,000	326,393	739,000
Proceeds from disposal financial assets at amortised cost - term deposits		0	(1,161,175)	0
		1,284,775	23,173	1,736,100
Outflows from investing activities				
Acquisition of property, plant and equipment	5(a)	(2,935,000)	(2,108,601)	(2,809,000)
Acquisition of infrastructure	5(b)	(1,986,500)	(1,377,510)	(2,134,550)
Payments for financial assets at amortised cost - term deposits		0	0	
		(4,921,500)	(3,486,111)	(4,943,550)
Non-cash amounts excluded from investing activities	3(d)	(76,038)	1,161,175	0
Amount attributable to investing activities		**(3,712,763)**	**(2,301,764)**	**(3,207,450)**
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	8(a)	1,000,000	0	75,000
		1,000,000	0	75,000
Outflows from financing activities				
Repayment of borrowings	7(a)	(59,073)	(48,601)	(48,601)
Transfers to reserve accounts	8(a)	(300,000)	(1,161,175)	(1,350,000)
		(359,073)	(1,209,776)	(1,398,601)
Amount attributable to financing activities		**640,927**	**(1,209,776)**	**(1,323,601)**
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus remaining at the start of the financial year	3	2,056,023	2,670,915	3,083,442
Amount attributable to operating activities		1,095,649	2,896,648	1,553,551
Amount attributable to investing activities		(3,712,763)	(2,301,764)	(3,207,450)
Amount attributable to financing activities		640,927	(1,209,776)	(1,323,601)
Surplus remaining after the imposition of general rates	3	**79,836**	**2,056,023**	**105,942**

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

SHIRE OF WESTONIA
FOR THE YEAR ENDED 30 JUNE 2027
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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.

2025/26 actual balances
Balances shown in this budget as 2025/26 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 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements*
• *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*
• *AASB 2025-1 Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity*
It is not expected these standards will have an impact on the annual budget on initial application.

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]*
It is not expected these standards will have an impact on the annual budget on initial application.
• *AASB 18 Presentation and Disclosure in Financial Statements*
• *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements - (Appendix D) [for not-for-profit and superannuation entities]*
These accounting standards will materially change the presentation of the annual financial report and 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.

The annual budget is a forward-looking statement and is comprised of management estimates. As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the annual budget.

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
• Impairment losses of non-financial assets
• Measurement of employee benefits

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2026/27 Budgeted rate revenue	2026/27 Budgeted interim rates	2026/27 Budgeted total revenue	2025/26 Actual total revenue	2025/26 Budget total revenue
				$	$	$	$	$	$
(i) General rates									
GRV -Residential	Gross rental valuations	0.082310	60	778,630	64,089	0	64,089	63,526	62,452
GRV- Mining	Gross rental valuations	0.249626	2	1,216,200	303,595	0	303,595	294,795	294,795
UV - Rural/Pastoral	Unimproved valuation	0.009452	137	96,433,498	911,489	0	911,489	894,314	883,924
UV - Mining	Unimproved valuation	0.009452	4	188,793	1,784	0	1,784	2,162	2,162
Total general rates			203	98,617,121	1,280,957	0	1,280,957	1,254,796	1,243,333
		Minimum							
(ii) Minimum payment		$							
GRV -Residential	Gross rental valuations	370.00	14	16,378	5,180	0	5,180	5,180	5,180
UV - Rural/Pastoral	Unimproved valuation	370.00	22	258,162	8,140	0	8,140	7,060	7,400
UV - Mining	Unimproved valuation	200.00	16	81,658	3,200	0	3,200	2,600	2,600
Total minimum payments			52	356,198	16,520	0	16,520	14,840	15,180
Total general rates and minimum payments			255	98,973,319	1,297,477	0	1,297,477	1,269,636	1,258,513
(iii) Ex-gratia rates									
UV - Rural/Pastoral	Unimproved valuation	0.025350	2	109,500	5,200	0	5,200	5,031	5,200
Total rates					1,302,677	0	1,302,677	1,274,667	1,263,713
Instalment plan charges							4,000	4,272	3,000
Instalment plan interest							5,500	6,826	7,500
							9,500	11,098	10,500

The Shire did not raise specified area rates for the year ended 30th June 2027.

*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 (

The general rates detailed for the 2026/27 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 26 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 26 or 35 days after the date of issue appearing on the rates notice which
later including all arrears and half the current rates and service charges; and
Second instalment to be made on or before 15 November 2026, or 2 months after the due date of the first instalment, which is late

Option 3 (Four Instalments)
First Instalment to be made on or before 15 September 26 or 35 days after the date of issue appearing on the rates notice which
later including all arrears and quarter the current rates and service charges;
Second instalment to be made on or before 15 November 2026 , or 2 months after the due date of the first instalment, which is lat
Third instalment to be made on or before 18 January 2027, or 2 months after the due date of the second instalment, which is later
Fourth instalment to be made on or before 21 March 2027, 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	15/09/2026	12	5.5%	11.0%
Option two				
First instalment	15/09/2026	12	5.5%	11.0%
Second instalment	15/11/2026	12	5.5%	11.0%
Option three				
First instalment	15/09/2026	12	5.5%	11.0%
Second instalment	15/11/2026	12	5.5%	11.0%
Third instalment	18/01/2027	12	5.5%	11.0%
Fourth instalment	21/03/2027	12	5.5%	11.0%

(c) Objectives and Reasons for Differential Rating

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

Differential general rate

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) Differential Minimum Payment

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Service Charges

The Shire did not raise service charges for the year ended 30th June 2027.

(f) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2027.

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
Current assets		$	$	$
Cash and cash equivalents	4	(97,687)	2,511,462	6,415,736
Financial assets		5,934,537	5,934,537	0
Receivables		61,361	61,361	262,548
		5,898,211	8,507,360	6,678,284
Less: current liabilities				
Trade and other payables		(229,842)	(229,842)	(238,451)
Long term borrowings	7	0	(59,073)	0
Employee provisions		(362,996)	(362,996)	(285,527)
		(592,838)	(651,911)	(523,978)
Net current assets		5,305,373	7,855,449	6,154,306
Less: Total adjustments to net current assets	3(b)	(5,234,537)	(5,799,426)	(6,048,364)
Net current assets used in the Statement of Financial Activity		70,836	2,056,023	105,942

(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	2026/27	2025/26 Actual	2025/26 Budget
Adjustments to net current assets				
Less: Reserve accounts	8	(5,234,537)	(5,934,537)	(6,048,364)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		0	59,073	0
Add: Current liabilities covered by funds held in reserve account				
- Current portion of unspent capital grant/contributions		0	76,038	0
Total adjustments to net current assets		(5,234,537)	(5,799,426)	(6,048,364)

EXPLANATION OF DIFFERENCE IN 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) Amounts excluded from operating activities

	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
		$	$	$
Less: Profit on asset disposals	5	(5,000)	(70,399)	(151,077)
Add: Loss on asset disposals	5	20,000	25,904	34,267
Add: Depreciation	6	2,636,350	2,615,100	2,441,050
Movement in current liabilities associated funds held in reserve account:				
- Current portion of employee benefit provisions		9,000	0	0
Non-cash movements in non-current assets and liabilities:				
- Employee benefit provisions		0	(9,564)	0
Non cash amounts excluded from operating activities		2,660,350	2,561,041	2,324,240

(d) Amounts excluded from investing activities

	Note	2026/27	2025/26 Actual	2025/26 Budget
Movement in current liabilities associated with restricted cash:				
- Capital grant/contributions		(76,038)	0	0
Reconciling item - movement between current assets:				
- Financial assets at amortised cost - term deposits		0	1,161,175	
Non cash amounts excluded from investing activities		(76,038)	1,161,175	0

3. NET CURRENT ASSETS (CONTINUED)

(e) 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 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.

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.

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.

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

4. RECONCILIATION OF CASH

(a) Reconciliation of cash

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

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
		$	$	$
Cash and cash equivalents		(97,687)	2,511,462	6,415,736
Restrictions				
The following classes of financial 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		(700,000)	0	6,048,364
Restricted financial assets at amortised cost - term deposits		5,934,537	5,934,537	0
		5,234,537	5,934,537	6,048,364
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Reserve accounts	8	5,234,537	5,934,537	6,048,364
Contract liabilities		0	0	0
Total restricted financial assets		5,234,537	5,934,537	6,048,364

(b) Reconciliation of net cash provided by operating activities

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Net result		(455,926)	1,193,562	226,411
Non-cash items:				
Depreciation	6	2,636,350	2,615,100	2,441,050
(Profit)/loss on sale of assets	5	15,000	(44,495)	(116,810)
Changes in assets and liabilities:				
Decrease in receivables		0	209,779	0
(Increase) in trade and other payables		0	(207,292)	0
Decrease in employee related provisions		0	10,995	0
Capital grants, subsidies and contributions		(1,108,775)	(857,955)	(997,100)
Net cash provided by operating activities		1,086,649	2,919,694	1,553,551

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.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

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.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

5. PROPERTY, PLANT AND EQUIPMENT

	2026/27 Budget					2025/26 Actual					2025/26 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	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Land - freehold land	0	0	0	0	0	0	(8,500)	20,000	11,500	0	0	0	0	0	0
Buildings - specialised	1,190,000	0	0	0	0	1,502,451	(67,494)	70,938	3,444	0	1,249,000	(266,759)	410,000	143,241	0
Furniture and equipment	1,005,000	0	0	0	0	58,169	0	0	0	0	950,000	0	0	0	0
Plant and equipment	740,000	(191,000)	176,000	5,000	(20,000)	547,981	(205,904)	235,455	55,455	(25,904)	610,000	(355,431)	329,000	7,836	(34,267)
Total	2,935,000	(191,000)	176,000	5,000	(20,000)	2,108,601	(281,898)	326,393	70,399	(25,904)	2,809,000	(622,190)	739,000	151,077	(34,267)
(b) Infrastructure															
Infrastructure - roads	1,986,500	0	0	0	0	1,373,881	0	0	0	0	2,134,550	0	0	0	0
Infrastructure - footpaths	0	0	0	0	0	3,629	0	0	0	0	0	0	0	0	0
Total	1,986,500	0	0	0	0	1,377,510	0	0	0	0	2,134,550	0	0	0	0
Total	4,921,500	(191,000)	176,000	5,000	(20,000)	3,486,111	(281,898)	326,393	70,399	(25,904)	4,943,550	(622,190)	739,000	151,077	(34,267)

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

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Class			
Buildings - specialised	464,850	455,288	440,350
Furniture and equipment	81,000	76,127	81,000
Plant and equipment	220,500	221,194	220,500
Infrastructure - roads	1,690,000	1,681,513	1,544,000
Infrastructure - footpaths	36,000	35,736	35,000
Infrastructure - drainage	0	1,777	0
Infrastructure - parks and ovals	144,000	143,465	120,200
	2,636,350	2,615,100	2,441,050
By Program			
Governance	50	0	50
Law, order, public safety	21,500	22,655	21,500
Health	2,100	2,040	2,100
Education and welfare	17,000	16,850	16,000
Housing	113,500	104,224	113,500
Community amenities	53,500	52,798	21,200
Recreation and culture	311,500	303,740	299,500
Transport	1,750,500	1,741,454	1,603,500
Economic services	128,700	130,108	125,700
Other property and services	238,000	241,231	238,000
	2,636,350	2,615,100	2,441,050

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 - drainage
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.

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

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 2026	2026/27 Budget New Loans	2026/27 Budget Principal Repayments	Budget Principal outstanding 30 June 2027	2026/27 Budget Interest Repayments	Actual Principal 1 July 2025	2025/26 Actual New Loans	2025/26 Actual Principal Repayments	Actual Principal outstanding 30 June 2026	2025/26 Actual Interest Repayments	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
				$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Musuem Development	Loan 1	WA Treasur	4.6%	551,399	0	(59,073)	492,326	(24,507)	600,000	0	(48,601)	551,399	(26,743)	600,000	0	(48,601)	551,399	(26,743)
				551,399	0	(59,073)	492,326	(24,507)	600,000	0	(48,601)	551,399	(26,743)	600,000	0	(48,601)	551,399	(26,743)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.

7. BORROWINGS (CONTINUED)

(b) New borrowings - 2026/27

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2027

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2026 nor is it expected to have unspent borrowing funds as at 30th June 2027.

(d) Credit Facilities

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	0	0	0
Bank overdraft at balance date	0	0	0
Credit card limit	13,000	13,000	13,000
Credit card balance at balance date	0	0	0
Total amount of credit unused	13,000	13,000	13,000
Loan facilities			
Loan facilities in use at balance date	492,326	551,399	551,399

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.

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

		2026/27 Budget				2025/26 Actual				2025/26 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	176,534	9,000	0	185,534	122,401	54,133	0	176,534	122,401	4,000	0	126,401
(b)	Reserves - Plant Replacement	1,170,272	59,000	(250,000)	979,272	1,132,048	38,224	0	1,170,272	1,132,048	39,000	(75,000)	1,096,048
(c)	Reserves - Building	1,070,210	54,000	(250,000)	874,210	1,035,254	34,956	0	1,070,210	1,035,255	36,000	0	1,071,255
(d)	Reserves - Communication/IT	79,828	4,000	0	83,828	77,221	2,607	0	79,828	77,221	2,500	0	79,721
(e)	Reserves - Community Development	2,356,318	120,000	(500,000)	1,976,318	1,360,384	995,934	0	2,356,318	1,360,384	732,500	0	2,092,884
(f)	Reserves - Waste Management	141,538	7,000	0	148,538	136,915	4,623	0	141,538	136,915	4,500	0	141,415
(g)	Reserves - Swimming Pool ReDevelopment	401,087	20,000	0	421,087	387,986	13,101	0	401,087	387,987	513,500	0	901,487
(h)	Reserves - Roadworks Reserve	538,750	27,000	0	565,750	521,153	17,597	0	538,750	521,153	18,000	0	539,153
		5,934,537	300,000	(1,000,000)	5,234,537	4,773,362	1,161,175	0	5,934,537	4,773,364	1,350,000	(75,000)	6,048,364

(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

The net result includes as revenues	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
(a) Interest earnings			
Investments	300,000	161,175	160,000
Late payment of fees and charges *	39,100	99,847	78,100
Other interest revenue	5,500	6,826	7,500
	344,600	267,848	245,600
* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at #%.			
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	50,000	48,410	50,000
	50,000	48,410	50,000
(c) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	24,507	26,743	26,743
	24,507	26,743	26,743

10. COUNCIL MEMBERS REMUNERATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
President			
President's allowance	6,500	6,000	6,000
Meeting attendance fees	4,420	4,020	4,020
Travel and accommodation expenses	950	339	300
	11,870	10,359	10,320
Deputy President			
Meeting attendance fees	4,420	4,020	4,020
	4,420	4,020	4,020
Council member 3			
Meeting attendance fees	4,420	4,020	4,020
	4,420	4,020	4,020
Council member 4			
Meeting attendance fees	4,420	4,020	4,020
	4,420	4,020	4,020
Council member 5			
Meeting attendance fees	4,420	4,020	4,020
Travel and accommodation expenses	50	42	
	4,470	4,062	4,020
Council member 6			
Meeting attendance fees	4,420	3,015	3,015
	4,420	3,015	3,015
Council member 7			
Meeting attendance fees	0	1,005	1,005
	0	1,005	1,005
Total Council Member Remuneration	34,020	30,501	30,420
President's allowance	6,500	6,000	6,000
Meeting attendance fees	26,520	24,120	24,120
Travel and accommodation expenses	1,000	381	300
	34,020	30,501	30,420

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 2026	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2027
	$	$	$	$
Westonia Tennis Club	9,202	0	0	9,202
Westonia Historical Society	25,445	0	(25,445)	0
Cemetry Committee	8,656	0	0	8,656
	43,303	0	(25,445)	17,858

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
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 (CONTINUED)

(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

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Program:			
Governance	150	0	150
Law, order, public safety	900	1,981	900
Health	415,000	416,767	325,000
Education and welfare	26,000	17,768	20,000
Housing	143,900	120,364	141,820
Community amenities	18,000	15,477	16,000
Recreation and culture	1,000	632	1,000
Transport	100	0	100
Economic services	626,300	259,034	187,300
Other property and services	625,970	869,406	174,500
	1,857,320	1,701,429	866,770

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 2026/2027

GL #	DESCRIPTION	ANNUAL BUDGET 2026/2027	ACTUAL 2025/2026	ADOPTED BUDGET 2025/2026	IE CODE
	RATE EXPENDITURE				
	Operating Expenditure				
03100	ABC Costs- Rate Revenue	31,500	31,129	30,500	903
03101	Rate Notice Stationery expense	500	339	500	520
03102	Rates Recoverey - Legal Expenses	1,500	0	1,500	520
03103	Valuation Expenses and Title Searches Expense	5,000	4,397	4,000	520
03107	Rates Written-off	500	13	500	585
	Sub Total	39,000	35,879	37,000	
	RATE REVENUE				
	Operating Income				
03104	General Rates Levied	(1,297,477)	(1,269,636)	(1,258,500)	100
03105	Ex-Gratia Rates Received	(5,200)	(5,031)	(5,200)	100
03106	Penalty Interest Raised on Rates	(5,500)	(6,826)	(7,500)	160
03108	Back Rates Levied	0	0	0	160
03109	Instalment Interest Received	(4,000)	(4,272)	(3,000)	160
03110	Rates Administration Fee Received	(1,000)	(1,212)	(1,000)	170
03112	Other Revenue	(500)	(2,900)	(500)	114
	Sub Total	**(1,313,677)**	**(1,289,877)**	**(1,275,700)**	

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

- **The GRV rate in the dollar increase has been kept at 3% to 8.2310 and Mining Differential rate of 24.9626**
- **The UV rate in the dollar will be 0.9452(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 5,000.00**
- **03102 Legal Expense on Outstanding Rates 1,500.00**
- **03107 Mining Tenements (Dead) 500.00**
- **03106 11% Interest on Outstanding Rates -5,500.00**
- **03110 Administration charge remains at $10 per assessment -1,000.00**
- **03109 Reduced to 5% pa on Instalment Notices -4,000.00**

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 2026/2027

GL #	DESCRIPTION		ANNUAL BUDGET 2026/2027	ACTUAL 2025/2026	ADOPTED BUDGET 2025/2026	IE CODE
	Other General Purpose Funding					
	Operating Expenditure					
03210	Bank Fees Expense		9,000	8,532	6,000	521
		Sub Total	**9,000**	**8,532**	**6,000**	
	Other General Purpose Funding					
	Operating Income					
03201	Grants Commission Grant Received - General		(278,011)	(1,752,353)	(640,709)	111
03202	Grants Commission Grant Received- Roads		(164,681)	(1,035,408)	(379,535)	111
03204	Interest Received - Muni		(35,000)	(94,161)	(75,000)	160
03204	Interest Received - Reserves		(300,000)	(161,175)	(160,000)	161
03204	Interest Received - Trust		(100)	(1,414)	(100)	162
03205	Other General Purpose funding received		(250)	0	(250)	170
		Sub Total	**(778,042)**	**(3,044,511)**	**(1,255,594)**	
	TOTAL INCOME TO OPERATING STATEMENT		**(2,091,719)**	**(4,334,388)**	**(2,531,294)**	
	TOTAL EXPENDITURE TO OPERATING STATEMENT		**48,000**	**44,410**	**43,000**	

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	See below

➢ **03201 Grants Commission - General Purpose**

20% Federal Assistance Grant - General	278,011.00
20% Federal Assistance Grant - Roads	164,681.00
	442,692.00

➢ **03202 Investments Interest**

Municipal Interest	35,000.00
Reserve Interest	300,000.00
	335,000.00

➢ **03210 Bank Charges**

Municipal Bank	9,000.00
	9,000.00

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 2026/2027

GL #		DESCRIPTION	ANNUAL BUDGET 2026/2027	ACTUAL 2025/2026	ADOPTED BUDGET 2025/2026	IE CODE
		Members of Council				
		Operating Expenditure				
04100		Members Travelling Expenses paid	1,000	381	400	581
04101		Members Conference Expenses	0	0	0	581
04101		Members Conference Expenses	30,000	34,991	20,000	520
04102		Council Election Expenses	5,000	0	5,000	520
04103		President's Allowance paid	6,500	6,000	6,000	581
04104		Members Refreshments & Receptions Expense	30,000	28,878	25,000	520
04105		Members - Insurance	22,000	22,014	22,000	570
04106		***Members - Subscriptions***				
04106	***SCRM***	*Subs - Regional Risk Management*	6,050	6,252	6,050	570
04106	***SGEZ***	*Subs-Great Eastern Zone*	1,750	1,500	1,750	524
04106	***SLGMA***	*Subs-LG Pro*	1,000	560	1,000	524
04106	***SWALGA***	*Subs-WALGA*	35,000	31,961	35,000	524
04106	***WBAC***	*Subs-Wheatbelt Agcare*	900	900	0	524
04106	***SOTHER***	*Subs-Other (SLIPs)*	2,500	2,403	2,500	524
04106	***SWEROC***	*Subs-WEROC, CEACA*	27,500	27,300	27,500	524
04107		Members - Donation & Gifts	3,000	391	3,000	520
04108		Members communication Expenses	8,000	8,163	8,000	541
04109		Members Sitting Fees Paid	26,500	24,120	25,000	581
04110		Consultant Fees Expense	38,000	0	38,000	522
04111		Training Expenses of Members	5,000	4,500	5,000	520
04112		**Maintenance - Council Chambers**				
04112	***BCCH***	*Maintenance - Council Chambers Other*	1,000	625	1,000	500
04112	***BCCH***	*Maintenance - Council Chambers Other*	900	719	900	900
04112	***BCCH***	*Maintenance - Council Chambers Cleaning*	2,500	1,986	4,500	520
04112	***BCCH***	*Maintenance - Council Chambers Utilities*	0	0	0	901
04112	***BCCH***	*Maintenance - Council Chambers Utilities*	800	160	800	540
04113		ABC Costs- Relating to Members	80,500	80,561	75,000	903
04114		Audit Fees expense	50,000	48,410	45,000	523
04118		Advertising	3,000	944	3,000	520
04120		Public Relations/ Promotions	2,500	83	2,500	520
04199		Depreciation - Members of Council	50	0	50	550
		TOTAL EXPENDITURE TO OPERATING STATEMENT	**390,950**	**333,801**	**363,950**	
		Members of Council				
		Operating Income				
04115		Other Income Relating to Members	0	0	0	156
04121		Contributions, Reimbursements	(2,500)	0	(500)	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	**(2,650)**	**0**	**(650)**	

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**	
	2026/2027 Audit Fees (Interim /Final)	50,000.00
		50,000.00
➢	**04103** 26/27 Presidents Allowance per SAT	6,500.00
➢	**04109** 26/27 Councillors Fee @ $4420	26,500.00
➢	**04108** Members communication Expenses	2,500.00
	New Council Ipads	5,500.00
➢	**04100** Councillors @ .78c per Km	1,000.00
➢	**04101** Bank of Ideas	6,000.00
	Bank of Ideas Expenses (Accom & Meals)	9,000.00
		50,500.00
➢	**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 Act 1995 and associated Audit Regulations

GL #	DESCRIPTION	ANNUAL BUDGET 2026/2027	ACTUAL 2025/2026	ADOPTED BUDGET 2025/2026	IE CODE
	SHIRE OF WESTONIA **Schedule 4 - GOVERNANCE** **ANNUAL BUDGET 2026/2027**				
	Members of Council				
	Sub Total	0	0	0	
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	**0**	**0**	**0**	

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 2026/2027

GL #	DESCRIPTION	ANNUAL BUDGET 2026/2027	ACTUAL 2025/2026	ADOPTED BUDGET 2025/2026	IE CODE
	OPERATING EXPENDITURE				
	Fire Control				
05100	ABC Costs- Fire Prevention	23,500	23,347	22,500	903
05101	Bush Fire Control Maintenance Plant & Equipment	10,000	8,013	10,000	520
05102	Bush Fire Control Maintenance Land & Building	2,000	14,355	1,500	520
05103	Bush Fire Control	1,000	262	1,000	520
05104	Bush Fire Control Insurance	20,000	19,655	20,000	570
05112	Bush Fire Clothing, Training & Accs.	3,200	10,239	3,200	520
05113	Utilities Communication & Power	2,500	1,959	2,500	540
05113	Utilities Communication & Power	2,000	3,088	2,000	541
05114	Other Goods & Services	500	114	500	500
05114	Other Goods & Services	500	132	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	**86,700**	**102,444**	**85,200**	
	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)	(31,860)	(33,000)	110
05108	Edna May MOU Emergency Services	0	0	0	113
05111	FESA ESL Admin Fee	(4,500)	(4,400)	(4,500)	170
	Sub Total	**(37,500)**	**(36,260)**	**(37,500)**	
	OPERATING EXPENDITURE				
	Animal Control				
05200	Expenses Relating to Animal Control	0	0	0	520
05201	Animal Control - Ranger Expense	7,000	6,715	5,000	521
	Sub Total	**7,000**	**6,715**	**5,000**	
	OPERATING REVENUE				
	Animal Control				
05202	Fines and Penalties - Animal Control	(100)	(1,465)	(100)	152
05203	Dog Registration Fees	(750)	(516)	(750)	156
	Sub Total	**(850)**	**(1,981)**	**(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	**93,700**	**109,159**	**90,200**	
	TOTAL INCOME TO OPERATING STATEMENT	**(38,400)**	**(38,241)**	**(38,400)**	

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.

➢ **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 2026/2027					
GL #	**DESCRIPTION**	**ANNUAL BUDGET 2026/2027**	**ACTUAL 2025/2026**	**ADOPTED BUDGET 2025/2026**	**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**	**7,000.00**
	➢	**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.			

GL #		DESCRIPTION	ANNUAL BUDGET 2026/2027	ACTUAL 2025/2026	ADOPTED BUDGET 2025/2026	IE CODE
		SHIRE OF WESTONIA				
		Schedule 7 - HEALTH				
		ANNUAL BUDGET 2026/2027				
		OPERATING EXPENDITURE				
		Health- Home Care Services				
07110		HCS -Salaries	125,000	115,214	123,000	500
07110		HCS -Salaries Super	40,000	49,068	20,000	900
07112		Expenses Relating to Health HCS	150,000	148,520	70,000	520
07114		ABC Costs- Home Care Services	70,500	70,040	68,000	903
		Sub Total	**385,500**	**382,843**	**281,000**	
		OPERATING REVENUE				
		Health- Home Care Services				
07101		Service Fee	(400,000)	(402,985)	(300,000)	156
07102		Grant Funding	(183,000)	(182,470)	0	112
		Sub Total	**(583,000)**	**(585,455)**	**(300,000)**	
		Health Administration and Inspection				
07400		ABC Costs- Preventative Services - Administration & Inspection	17,000	15,564	17,000	903
07404		Analytical Expenses	400	377	400	520
07406		Contract - EHO Expense	3,000	1,698	6,000	500
07406		Contract - EHO Expense	500	198	500	501
07406		Contract - EHO Expense	500	256	500	521
		Sub Total	**21,400**	**18,094**	**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	3,000	3,125	2,000	520
07500		Mosquito Control Preventative Services - Pest Control	500	0	500	901
		Sub Total	**3,500**	**3,125**	**2,500**	
		OPERATING EXPENDITURE				
		Other Health				
08600		ABC Costs- Other Welfare	15,000	13,692	0	903
07600		Ambulance Services - Other	500	306	500	540
07600		Ambulance Services - Other	100	87	30,500	520
07601	***BMR***	Medical Rooms & Dr Expense - Other	5,000	4,226	1,500	500
07601	***BMR***	Medical Rooms & Dr Expense - Other	2,500	1,438	2,500	540
07601	***BMR***	Medical Rooms & Dr Expense - Other	1,000	513	1,000	542
07601	***BMR***	Medical Rooms & Dr Expense - Other	10,000	6,161	3,000	520
07601	***BMR***	Medical Rooms & Dr Expense - Other	5,000	10	5,000	570
07601	***BMR***	Medical Rooms & Dr Expense - Other	5,000	4,860	1,500	900
07700		Nurse Practitioner Clinic - Salaries	50,000	50,739	33,000	500
07700		Nurse Practitioner Clinic - Super	7,000	5,302	7,000	501
07799		Depreciation - Health	2,100	2,040	2,100	550
		Sub Total	**103,200**	**89,374**	**87,600**	

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

➢	**HCS Provisions**	**315,000.00**
		315,000.00
	HCS Package Claims	**400,000.00**
	Support at Home - Thin Markets Grant	**182,470.00**
		582,470.00
	07406 Contract EHO	**4,000.00**
	07404 Analytical Expenses	**400.00**
	07600 Ambulance Services	**500.00**
	First Responder	**100.00**
		600.00
	07601 Medical Room & Dr Expenses	**28,500.00**
	07700 Nurse Practitioner Clinic	
	Wages	**50,000.00**
	Superannuation	**7,000.00**
		57,000.00
	07500 Mosquito Control	
	Mosquito Control Expenses	3,500.00
		3,500.00

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 2026/2027

GL #	DESCRIPTION		ANNUAL BUDGET 2026/2027	ACTUAL 2025/2026	ADOPTED BUDGET 2025/2026	
	OPERATING REVENUE					
	Other Health					
07602	Reimbursement Rural Health West		(6,000)	(6,000)	(6,000)	114
07602	Reimbursement Rural Health West		0	(218)	0	113
07603	First Responder - WPA Grant		0	0	(15,000)	112
07704	Medicare Benefits		(30,000)	(28,697)	(17,000)	114
07703	Voluntary Contribution Health		(15,000)	(13,782)	(25,000)	156
		Sub Total	**(51,000)**	**(48,697)**	**(63,000)**	
	TOTAL EXPENDITURE TO OPERATING STATEMENT		**513,600**	**493,435**	**395,500**	
	TOTAL INCOME TO OPERATING STATEMENT		**(634,100)**	**(634,152)**	**(363,100)**	
	CAPITAL EXPENDITURE					
	Health Inspection and Administration					
07402	Purchase Furniture & Equipment - Preventative Services -		0	0	0	700
07405	Purchase Plant - HCS Vehicle		0	0	0	700
		Sub Total	**0**	**0**	**0**	
	CAPITAL INCOME					
	Other Health					
07109	Proceeds on Sale of Asset		0	0	0	600
		Sub Total	**0**	**0**	**0**	
	CAPITAL EXPENDITURE					
	Other Health					
07702	Purchase Buildings - Medical Centre Upgrades		30,000	0	10,000	700
		Sub Total	**30,000**	**0**	**10,000**	
	TOTAL CAPITAL EXPENDITURE TO STATEMENT		**30,000**	**0**	**10,000**	
	TOTAL CAPITAL REVENUE TO STATEMENT		**0**	**0**	**0**	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**	(30,000.00)
	➢	**First Responder**	-
	➢	**Voluntary Contribution Health**	(15,000.00)
			-51,000.00
		Capital Expenditure	
	➢	**Medical Centre Refurbishment**	30,000.00
		Capital Income	
	➢	**First Responder - WPA Grant**	0.00
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 2026/2027

GL#	DESCRIPTION	ANNUAL BUDGET 2026/2027	ACTUAL 2025/2026	ADOPTED BUDGET 2025/2026	IE CODE
	OPERATING EXPENDITURE				
	Community Hub				
08100	ABC Costs - Expenses Relating Community Hub	27,000	25,219	27,000	903
08101	Community Hub Accommodation	14,000	546	4,000	542
08101	Community Hub Accommodation	20,000	4,454	10,000	540
08101	Community Hub Accommodation	20,000	11,365	10,000	500
08101	Community Hub Accommodation	3,600	3,088	6,000	570
08101	Community Hub Accommodation	7,800	13,070	13,000	900
08101	Community Hub Accommodation	600	340	1,000	901
08101	Community Hub Accommodation	12,000	12,542	20,000	520
08199	Depreciation - Community Hub	15,000	15,205	14,000	550
08199	Depreciation - Community Hub	2,000	1,645	2,000	551
	Sub total	**122,000**	**87,474**	**107,000**	
	OPERATING REVENUE				
	Community Hub				
08103	Income Community Hub Accommodation Units	(200,000)	(20,645)	0	110
08105	Income Community Hub Long Term Caravan Park	(20,000)	(17,768)	(20,000)	156
	Sub total	**(220,000)**	**(38,413)**	**(20,000)**	
	OPERATING EXPENDITURE				
	Community Hub Warm Water Pool				
08200	Warm Water Pool Expenses	4,000	0	0	542
08200	Warm Water Pool Expenses	2,000	0	0	540
08200	Warm Water Pool Expenses	2,000	0	0	500
08200	Warm Water Pool Expenses	1,200	0	0	570
08200	Warm Water Pool Expenses	2,600	0	0	900
08200	Warm Water Pool Expenses	200	0	0	901
08200	Warm Water Pool Expenses	4,000	0	0	520
	Sub total	**16,000**	**0**	**0**	
	OPERATING REVENUE				
	Community Hub Warm Water Pool				
08202	Warm Water Pool User Fee	(500)	0	(5,000)	156
	Sub total	**(500)**	**0**	**(5,000)**	
	OPERATING EXPENDITURE				
	Community Hub Activity Spaces				
08400	Expenses Relating to Activity Spaces	15,000	0	0	903
08401	Activity Spaces Expenses	800	0	7,500	542
08401	Activity Spaces Expenses	2,000	0		540
08401	Activity Spaces Expenses	2,000	0		500
08401	Activity Spaces Expenses	1,200	0		570
08401	Activity Spaces Expenses	2,600	0		900
08401	Activity Spaces Expenses	200	0		901
08401	Activity Spaces Expenses	4,000	982		520
08402	Workshop/Misc. Expenses	500	0	500	520
	Sub total	**28,300**	**982**	**8,000**	

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 122,000.00** ➢ **08102 Community Hub Warm Water Pool 16,000.00** ➢ **08401 Community Hub Activity Spaces 28,300.00** ➢ **08103 Income Community Hub Accommodation Units** ➢ Accomodation Charges $110 x 8 x 10 Days x 20 Blocks **-200,000.00** ➢ **08105 Unit Accommodation -20,000.00** ➢ **08403 Activity Spaces Memberships -5,000.00** ➢ **08401 Activity Spaces Expenses 0.00**
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 2026/2027

GL#	DESCRIPTION	ANNUAL BUDGET 2026/2027	ACTUAL 2025/2026	ADOPTED BUDGET 2025/2026	IE CODE
	OPERATING REVENUE				
	Community Hub Activity Spaces				
08403	Activity Spaces Memberships	(5,000)	0	(5,000)	156
08405	Activity Space User Fee	(500)	0	0	156
	Sub total	**(5,500)**	**0**	**(5,000)**	
	OPERATING EXPENDITURE				
	Other Welfare				
08600	ABC Costs- Other Welfare	0	13,692	0	903
	Sub total	**0**	**13,692**	**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	**166,300**	**102,148**	**115,000**	
	TOTAL INCOME TO OPERATING STATEMENT	**(226,000)**	**(38,413)**	**(30,000)**	
	CAPITAL REVENUE				
	Senior/Welfare				
08108	Collgar Renewables	0	0	0	183
08107	LotteryWest	0	0	0	181
	Sub Total	**0**	**0**	**0**	
	CAPITAL EXPENDITURE				
	Community Hub				
08104	Land & Buildings- Community Hub / Leisure Centre Project		223,906	250,000	700
08203	Furniture & Equipment - Community Hub/Leisure Centre Project	25,000	0	95,000	700
	Sub total	**25,000**	**223,906**	**345,000**	
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	**0**	**0**	**0**	
	TOTAL CAPITAL REVENUE TO STATEMENT	**25,000**	**223,906**	**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	
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 2026/2027

GL #		DESCRIPTION	ANNUAL BUDGET 2026/2027	ACTUAL 2025/2026	ADOPTED BUDGET 2025/2026	IE CODE
		OPERATING EXPENDITURE				
		Staff Housing				
09101	***B20DIO***	*Maintenance 20 Diorite St -DCEO*	13,000	3,469	13,000	520
09101	***B20DIO***	*Maintenance 20 Diorite St -DCEO*	1,000	2,653	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	1,370	2,000	542
09101	***B20DIO***	*Maintenance 20 Diorite St -DCEO*	500	341	500	543
09211	***B301PY***	*Maintenance 301 Pyrite Street - Senior Finance*	5,000	3,127	5,000	520
09211	***B301PY***	*Maintenance 301 Pyrite Street - Senior Finance*	0	1,823	0	540
09211	***B301PY***	*Maintenance 301 Pyrite Street - Senior Finance*	1,000	1,674	1,000	542
09211	***B301PY***	*Maintenance 301 Pyrite Street - Senior Finance*	0	1,699	0	541
09211	***B301PY***	*Maintenance 301 Pyrite Street - Senior Finance*	1,000	587	1,000	570
09201	***B4QUA***	*Maintenance 4 Quartz St - Plant Operator*	3,000	2,806	3,000	520
09201	***B4QUA***	*Maintenance 4 Quartz St - Plant Operator*	1,000	892	1,000	570
09201	***B4QUA***	*Maintenance 4 Quartz St - Plant Operator*	1,500	1,131	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	0	0	900
09104	***B37DIO***	*Maintenance 37 Diorite St - Rental*	0	108	0	520
09104	***B37DIO***	*Maintenance 37 Diorite St - Rental*	0	0	0	540
09104	***B37DIO***	*Maintenance 37 Diorite St - Rental*	0	611	0	570
09104	***B37DIO***	*Maintenance 37 Diorite St - Rental*	0	0	0	542
09105	***B7QUA***	*Maintenance 7 Quartz St - Plant Operator*	3,000	736	3,000	520
09105	***B7QUA***	*Maintenance 7 Quartz St - Plant Operator*	1,000	705	1,000	570
09105	***B7QUA***	*Maintenance 7 Quartz St - Plant Operator*	0	0	0	541
09105	***B7QUA***	*Maintenance 7 Quartz St - Plant Operator*	1,000	2,030	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	6,252	15,000	520
09202	***B55WO***	*Maintenance 55 Wolfram St -Administration Staff*	1,000	705	1,000	570
09202	***B55WO***	*Maintenance 55 Wolfram St -Administration Staff*	0	0	0	543
09202	***B55WO***	*Maintenance 55 Wolfram St -Administration Staff*		1,160		542
09102	***B11QUA***	*Maintenance 11 Quartz St*	3,000	3,918	3,000	520
09102	***B11QUA***	*Maintenance 11 Quartz St*	0	156	0	540
09102	***B11QUA***	*Maintenance 11 Quartz St*	1,000	916	1,000	570
09102	***B11QUA***	*Maintenance 11 Quartz St*	0	354	0	500
09102	***B11QUA***	*Maintenance 11 Quartz St*	1,000	1,790	1,000	542
09102	***B11QUA***	*Maintenance 11 Quartz St*	0	407	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 2026/2027

GL #		DESCRIPTION	ANNUAL BUDGET 2026/2027	ACTUAL 2025/2026	ADOPTED BUDGET 2025/2026	IE CODE
09109	***B13PYR***	*Maintenance 13 Pyrite Street -Plant Operator*	6,000	846	6,000	520
09109	***B13PYR***	*Maintenance 13 Pyrite Street -Plant Operator*	1,000	658	1,000	570
09109	***B13PYR***	*Maintenance 13 Pyrite Street -Plant Operator*	0	227	0	500
09109	***B13PYR***	*Maintenance 13 Pyrite Street -Plant Operator*	0	235	0	540
09109	***B13PYR***	*Maintenance 13 Pyrite Street -Plant Operator*	1,500	470	1,500	542
09109	***B13PYR***	*Maintenance 13 Pyrite Street -Plant Operator*	0	261	0	900
09107		Staff House Costs Allocated to Works	(20,000)	(21,457)	(20,000)	904
09108		Depreciation - Staff Housing	53,000	47,749	53,000	550
		Sub Total	**98,000**	**71,698**	**98,000**	
09100		ABC Costs- Staff Housing	24,000	23,347	24,000	903
		Sub Total	**122,000**	**95,044**	**122,000**	
		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	0	0	150
09125		Income 7 Quartz St - Plant Operator	(2,600)	(2,080)	(2,600)	150
09221		Income 55 Wolfram St -Administration Staff	(7,800)	(7,350)	(7,800)	150
09220		Income 4 Quartz St - Plant Operator	(2,600)	(2,700)	(2,600)	150
09122		Income 11 Quartz St	(11,700)	(9,450)	(2,600)	150
09130		Income 13 Pyrite Street -Plant Operator	(2,600)	(1,400)	(2,600)	150
09129		Reimbursementrs	0	0	0	150
		Sub Total	**(29,900)**	**(25,320)**	**(20,800)**	
		OPERATING EXPENDITURE				
		Other Housing				
09203		**Maintenance - Lifestyle**				
09203	***BLS1***	*Maintenance H6 501 Quartz Street*	5,000	2,549	5,000	520
09203	***BLS1***	*Maintenance H6 501 Quartz Street*	1,000	713	1,000	542
09203	***BLS1***	*Maintenance H6 501 Quartz Street*	1,000	728	1,000	570
09203	***BLS1***	*Maintenance H6 501 Quartz Street*	0	0	0	900
09203	***BLS1***	*Maintenance H6 501 Quartz Street*	0	0	0	901
09203	***BLS2***	*Maintenance H8 501 Quartz Street*	5,000	2,493	5,000	520
09203	***BLS2***	*Maintenance H8 501 Quartz Street*	1,000	713	1,000	542
09203	***BLS2***	*Maintenance H8 501 Quartz Street*	1,000	845	1,000	570
09203	***BLS2***	*Maintenance H8 501 Quartz Street*	0	0	0	900
09203	***BLS2***	*Maintenance H8 501 Quartz Street*	0	0	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)	-4,680.00
		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
			-36,840.00
	➢	**09227** 3x 17 Pyrite St - JV Units ($180 Per	29,640.00
	➢	**09238** 4x Aged Units ($180 Per Week)	39,520.00
			-4,520.00
	➢	**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 2026/2027						
GL #		**DESCRIPTION**	**ANNUAL BUDGET 2026/2027**	**ACTUAL 2025/2026**	**ADOPTED BUDGET 2025/2026**	**IE CODE**
09203	***BLS3***	*Maintenance H10 501 Quartz Street*	5,000	2,043	5,000	520
09203	***BLS3***	*Maintenance H10 501 Quartz Street*	1,000	713	1,000	542
09203	***BLS3***	*Maintenance H10 501 Quartz Street*	1,000	705	1,000	570
09203	***BLS3***	*Maintenance H10 501 Quartz Street*	0	0	0	900
09203	***BLS3***	*Maintenance H10 501 Quartz Street*	0	0	0	901
09203	***BLS4***	*Maintenance H12 501 Quartz Street*	5,000	1,854	5,000	520
09203	***BLS4***	*Maintenance H12 501 Quartz Street*	1,000	713	1,000	542
09203	***BLS4***	*Maintenance H12 501 Quartz Street*	1,000	845	1,000	570
09203	***BLS4***	*Maintenance H12 501 Quartz Street*	0	1,770	0	900
09203	***BLS4***	*Maintenance H12 501 Quartz Street*	0	38	0	901
09203	***BLS5***	*Maintenance H14 501 Quartz Street*	5,000	1,095	5,000	520
09203	***BLS5***	*Maintenance H14 501 Quartz Street*	1,000	713	1,000	542
09203	***BLS5***	*Maintenance H14 501 Quartz Street*	1,000	705	1,000	570
09203	***BLS5***	*Maintenance H14 501 Quartz Street*	0	288	0	900
09203	***BLS5***	*Maintenance H14 501 Quartz Street*	0	0	0	901
09206		**Maintenance Quartz Street Age Units**				
09206	***MQAU1***	*Quartz Street Age Unit No.6*	3,000	1,113	3,000	520
09206	***MQAU1***	*Quartz Street Age Unit No.6*	0	0	0	521
09206	***MQAU1***	*Quartz Street Age Unit No.6*	50	0	50	540
09206	***MQAU1***	*Quartz Street Age Unit No.6*	500	247	500	542
09206	***MQAU1***	*Quartz Street Age Unit No.6*	800	470	800	570
09206	***MQAU2***	*Quartz Street Age Unit No.7*	250	0	250	500
09206	***MQAU2***	*Quartz Street Age Unit No.7*	3,000	1,149	3,000	520
09206	***MQAU2***	*Quartz Street Age Unit No.7*	50	0	50	540
09206	***MQAU2***	*Quartz Street Age Unit No.7*	0	0	0	521
09206	***MQAU2***	*Quartz Street Age Unit No.7*	500	247	500	542
09206	***MQAU2***	*Quartz Street Age Unit No.7*	800	470	800	570
09206	***MQUA3***	*Quartz Street Age Unit No.8*	250	0	250	500
09206	***MQUA3***	*Quartz Street Age Unit No.8*	3,000	1,173	3,000	520
09206	***MQUA3***	*Quartz Street Age Unit No.8*	0	0	0	521
09206	***MQUA3***	*Quartz Street Age Unit No.8*	50	0	50	540
09206	***MQUA3***	*Quartz Street Age Unit No.8*	0	0	0	541
09206	***MQUA3***	*Quartz Street Age Unit No.8*	500	247	500	542
09206	***MQUA3***	*Quartz Street Age Unit No.8*	800	470	800	570
09206	***MQUA4***	*Quartz Street Age Unit No.9*	250	0	250	500
09206	***MQUA4***	*Quartz Street Age Unit No.9*	3,000	1,587	3,000	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	247	500	542

SHIRE OF WESTONIA Schedule 9 - HOUSING ANNUAL BUDGET 2026/2027						
GL #		**DESCRIPTION**	**ANNUAL BUDGET 2026/2027**	**ACTUAL 2025/2026**	**ADOPTED BUDGET 2025/2026**	**IE CODE**
09206	***MQUA4***	*Quartz Street Age Unit No.9*	800	470	800	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
		Maintenance - Wolfram Street Workers Accommodation				
09207	***WWA1***	*Wolfram Street Workers Accommodation Unit 1 (Red)*	250	0	0	500
09207	***WWA1***	*Wolfram Street Workers Accommodation Unit 1 (Red)*	3,000	0	0	520
09207	***WWA1***	*Wolfram Street Workers Accommodation Unit 1 (Red)*	50	0	0	521
09207	***WWA1***	*Wolfram Street Workers Accommodation Unit 1 (Red)*	0	0	0	540
09207	***WWA1***	*Wolfram Street Workers Accommodation Unit 1 (Red)*	500	0	0	541
09207	***WWA1***	*Wolfram Street Workers Accommodation Unit 1 (Red)*	800	0	0	542
09207	***WWA2***	*Wolfram Street Workers Accommodation Unit 2 (Blue)*	250	0	0	500
09207	***WWA2***	*Wolfram Street Workers Accommodation Unit 2 (Blue)*	3,000	0	0	520
09207	***WWA2***	*Wolfram Street Workers Accommodation Unit 2 (Blue)*	50	0	0	521
09207	***WWA2***	*Wolfram Street Workers Accommodation Unit 2 (Blue)*	0	0	0	540
09207	***WWA2***	*Wolfram Street Workers Accommodation Unit 2 (Blue)*	500	0	0	541
09207	***WWA2***	*Wolfram Street Workers Accommodation Unit 2 (Blue)*	800	0	0	542
09207	***WWA3***	*Wolfram Street Workers Accommodation Unit 3 (Green)*	250	0	0	500
09207	***WWA3***	*Wolfram Street Workers Accommodation Unit 3 (Green)*	3,000	0	0	520
09207	***WWA3***	*Wolfram Street Workers Accommodation Unit 3 (Green)*	50	0	0	521
09207	***WWA3***	*Wolfram Street Workers Accommodation Unit 3 (Green)*	0	0	0	540
09207	***WWA3***	*Wolfram Street Workers Accommodation Unit 3 (Green)*	500	0	0	541
09207	***WWA3***	*Wolfram Street Workers Accommodation Unit 3 (Green)*	800	0	0	542
09208		**Maintenance - 17 Pyrite Street JV Units**		0		
09208	***BJV1***	*Maintenance U1 17 Pyrite St*	0	0	0	500
09208	***BJV1***	*Maintenance U1 17 Pyrite St*	12,500	437	12,500	520
09208	***BJV1***	*Maintenance U1 17 Pyrite St*	50	0	50	521
09208	***BJV1***	*Maintenance U1 17 Pyrite St*	100	137	100	540
09208	***BJV1***	*Maintenance U1 17 Pyrite St*	500	0	500	541
09208	***BJV1***	*Maintenance U1 17 Pyrite St*	1,000	833	1,000	542
09208	***BJV1***	*Maintenance U1 17 Pyrite St*	800	517	800	570
09208	***BJV1***	*Maintenance U1 17 Pyrite St*	0	0	0	900
09208	***BJV2***	*Maintenance U2 17 Pyrite St*	0	0	0	500
09208	***BJV2***	*Maintenance U2 17 Pyrite St*	12,500	1,399	12,500	520
09208	***BJV2***	*Maintenance U2 17 Pyrite St*	50	0	50	521
09208	***BJV2***	*Maintenance U2 17 Pyrite St*	100	137	100	540
09208	***BJV2***	*Maintenance U2 17 Pyrite St*	500	0	500	541
09208	***BJV2***	*Maintenance U2 17 Pyrite St*	1,000	896	1,000	542
09208	***BJV2***	*Maintenance U2 17 Pyrite St*	0	0	0	543
09208	***BJV2***	*Maintenance U2 17 Pyrite St*	800	517	800	570
09208	***BJV2***	*Maintenance U2 17 Pyrite St*	0	0	0	900
09208	***BJV2***	*Maintenance U2 17 Pyrite St*	0	0	0	901

SHIRE OF WESTONIA
Schedule 9 - HOUSING
ANNUAL BUDGET 2026/2027

GL #		DESCRIPTION	ANNUAL BUDGET 2026/2027	ACTUAL 2025/2026	ADOPTED BUDGET 2025/2026	IE CODE
09208	***BJV3***	*Maintenance U3 17 Pyrite St*	0	0	0	500
09208	***BJV3***	*Maintenance U3 17 Pyrite St*	12,500	493	12,500	520
09208	***BJV3***	*Maintenance U3 17 Pyrite St*	50	0	50	521
09208	***BJV3***	*Maintenance U3 17 Pyrite St*	100	137	100	540
09208	***BJV3***	*Maintenance U3 17 Pyrite St*	500	0	500	541
09208	***BJV3***	*Maintenance U3 17 Pyrite St*	1,000	738	1,000	542
09208	***BJV3***	*Maintenance U3 17 Pyrite St*	800	517	800	570
09208	***BJV3***	*Maintenance U3 17 Pyrite St*	0	0	0	900
09208	***BJV3***	*Maintenance U3 17 Pyrite St*	0	0	0	901
09103		CEACA Contribution 3Units	200,000	0	50,000	520
09212		Westonia Progress - Unit 12 Lifestyle AirBnB	13,500	0	13,500	520
09236		Depreciation Other Housing	60,500	56,475	60,500	550
		Sub Total	**385,800**	**90,646**	**222,000**	
09200		ABC Costs- Other Housing	24,000	23,347	24,000	903
		Sub Total	**409,800**	**113,992**	**246,000**	
		OPERATING REVENUE				
		Other Housing				
09222		***Income - Lifestyle***				
09222	***BLSI1***	*Income H6 501 Quartz Street*	(4,680)	(1,330)	(4,680)	150
09222	***BLSI1***	*Income H6 501 Quartz Street*	0	0	0	114
09222	***BLSI2***	*Income H8 501 Quartz Street*	(4,680)	(3,420)	(11,700)	150
09222	***BLSI2***	*Income H8 501 Quartz Street*	0	0	0	114
09222	***BLSI3***	*Income H10 501 Quartz Street*	(4,680)	(4,370)	(4,680)	150
09222	***BLSI3***	*Income H10 501 Quartz Street*	0	0	0	114
09222	***BLSI4***	*Income H12 501 Quartz Street*	(15,000)	(880)	(15,000)	150
09222	***BLSI4***	*Income H12 501 Quartz Street*	0	0	0	114
09222	***BLSI5***	*Income H14 501 Quartz Street*	(7,800)	(7,904)	(7,800)	150
09222	***BLSI5***	*Income H14 501 Quartz Street*	0	0	0	114
09227		***Income 17Pyrite St - JV Units***				
09227	***BJVI1***	*Income U1 17 Pyrite Street*	(9,880)	(9,280)	(9,880)	150
09227	***BJVI2***	*Income U2 17 Pyrite Street*	(9,880)	(3,420)	(9,880)	150
09227	***BJVI3***	*Income U3 17 Pyrite Street*	(9,880)	(9,980)	(9,880)	150
09231		*Income - Ramelius Resources Lease Camp/Carpark*	(28,000)	(21,000)	(28,000)	150
		Income- Wolfram Street Workers Accommodation				150
09233	**IWWA1**	*Wolfram Street Workers Accommodation Unit 1 (Red)*	(5,000)	0	0	150
09233	**IWWA2**	*Wolfram Street Workers Accommodation Unit 2 (Blue)*	(7,000)	0	0	150
09233	**IWWA3**	*Wolfram Street Workers Accommodation Unit 3 (Green)*	(7,000)	0	0	150
09238	***U1AQUA***	*Income -Age Units Quartz Street*	(9,880)	(9,480)	(9,880)	150
09238	***U2AQUA***	*Income -Age Units Quartz Street*	(9,880)	(9,090)	(9,880)	150
09238	***U3AQUA***	*Income -Age Units Quartz Street*	(9,880)	(9,660)	(9,880)	150
09238	***U4AQUA***	*Income -Age Units Quartz Street*	(9,880)	(8,720)	(9,880)	**150**
09298		Profit on Sale of Asset	0	(3,444)	(143,241)	130
		Sub Total	**(153,000)**	**(101,978)**	**(284,261)**	
		TOTAL EXPENDITURE TO OPERATING STATEMENT	**531,800**	**209,037**	**368,000**	

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 Fenc	**25,000.00**
	➤	**CAPITAL-Single Persons Quarters**	**400,000.00**
			$ 400,000.00
	➤	**A44 Fibro Dwelling (Old Pool House) (No 37) Dior**	-80,000.00
		A50 Fibro & Metal Clad Dwelling (Works House) (N	-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		

	TOTAL INCOME TO OPERATING STATEMENT	**(182,900)**	**(127,298)**	**(305,061)**	
	CAPITAL EXPENDITURE				700
	Staff Housing				700
09127	Purchase - Staff Housing - Shed 4 Quartz Street	0	0	0	700
09128	Purchase Land & Buildings - Lifestyle Village Fencing	0	33,529	32,000	
09239	CAPITAL-Single Persons Quarters	400,000	539,384	500,000	
	Sub Total	400,000	572,913	532,000	
	CAPITAL REVENUE				
	Other Housing				600
	Proceeds from Sale of Asset				
09237	Proceeds on Sale -Housing CAPITAL	0	(0)	(410,000)	
	Sub Total	**0**	**(0)**	**(410,000)**	
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	**400,000**	**572,913**	**532,000**	
	TOTAL CAPITAL REVENUE TO STATEMENT	**0**	**(0)**	**(410,000)**	

SHIRE OF WESTONIA
Schedule 10 - COMMUNITY AMENITIES
ANNUAL BUDGET 2026/2027

GL #		DESCRIPTION	ANNUAL BUDGET 2026/2027	ACTUAL 2025/2026	ADOPTED BUDGET 2025/2026	IE CODE
		OPERATING EXPENDITURE				
		Household Refuse				
10100		ABC Costs- Household Refuse	24,000	23,347	24,000	903
10103		Domestic Refuse Collection	20,000	15,243	15,500	521
10105		Refuse Collection Public Bins	6,000	3,636	6,000	500
10105		Refuse Collection Public Bins	8,000	4,181	8,000	900
10105		Refuse Collection Public Bins	1,000	0	1,000	901
10106		Refuse Maintenance	3,000	4,590	3,000	500
10106		Refuse Maintenance	5,000	5,994	5,000	520
10106		Refuse Maintenance	7,000	6,374	7,000	521
10106		Refuse Maintenance	4,000	5,278	4,000	900
10106		Refuse Maintenance	3,000	3,963	3,000	901
10107		Waste Oil Recycling	500	0	500	520
10108		Containers for Change Recycling Bins	0	0	0	520
		Sub Total	**81,500**	**72,604**	**77,000**	
		OPERATING REVENUE				
		Household Refuse				
10120		Income Relating to Sanitation - Household Refuse	(16,000)	(12,272)	(14,000)	156
10122		Drum-Muster	0	0	0	156
10501		Income Relating to Protection Of Environment	0	0	0	156
		Sub Total	**(16,000)**	**(12,272)**	**(14,000)**	
		OPERATING EXPENDITURE				
		Other Community Services				
10704		Maintenance - Public Conveniences	5,000	4,579	5,000	500
10704		Maintenance - Public Conveniences	2,500	2,169	2,500	520
10704		Maintenance - Public Conveniences	5,000	5,265	3,500	900
10705		**Maintenance - Cemetery**				
10706	***MCGD***	*Maintenance - Grave Digging*	5,000	4,207	3,000	500
10706	***MCGD***	*Maintenance - Grave Digging*	5,000	4,839	5,000	900
10706	***MCGD***	*Maintenance - Grave Digging*		571		520
10706	***MCGD***	*Maintenance - Grave Digging*	1,500	983	1,500	901
10799		Depreciation - Community Services	41,500	41,275	18,700	550
10799		Depreciation - Community Services	12,000	11,523	2,500	556
		Sub Total	**77,500**	**75,410**	**41,700**	
		OPERATING REVENUE				
		Other Community Services				
10708		Cemetery Fees	(2,000)	(3,205)	(2,000)	156
		Sub Total	**(2,000)**	**(3,205)**	**(2,000)**	
		TOTAL EXPENDITURE TO OPERATING STATEMENT	**159,000**	**148,015**	**118,700**	

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**	100 bins x $3.13 per bin x 52 weeks	**20,000.00**
➤	**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 $220 per service	**-16,000.00**

Local Laws: None.

Statutory Requirements: The levy of a charge for the collection of rubbish is made under the Health Act (State Legislation).

Service Levels: One weekly kerbside collection service (domestic).

Fees & Charges: $220 per bin (domestic).

Capital Investment: None.

Financing: None.

SHIRE OF WESTONIA
Schedule 10 - COMMUNITY AMENITIES
ANNUAL BUDGET 2026/2027

GL #	DESCRIPTION	ANNUAL BUDGET 2026/2027	ACTUAL 2025/2026	ADOPTED BUDGET 2025/2026	IE CODE
	TOTAL INCOME TO OPERATING STATEMENT	**(18,000)**	**(15,477)**	**(16,000)**	
	CAPITAL EXPENDITURE				
	Other Community Services				
10702	Purchase Land & Buildings - Niche Wall Cemetery	25,000	10,269	0	700
10703	Purchase Plant & Equipment - Other Community Amenities	0	0	0	700
	Sub Total	**25,000**	**10,269**	**0**	
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	**25,000**	**10,269**	**0**	

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

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

New Budget Initiatives and Highlights

➢	**10705**	**Westonia Cemetery**	
		Cemetery Maintenance	0.00
		Grave Digging	11,500.00
			11,500.00
➢	**10704**	**Public Convenience**	
		Public Convenience Wages	5,000.00
		Public	2,500.00
		Public Convenience Oheads	5,000.00
			12,500.00
➢	**10702**	**Niche Wall**	**25,000.00**
➢	**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 2026/2027

GL #		DESCRIPTION	ANNUAL BUDGET 2026/2027	ACTUAL 2025/2026	ADOPTED BUDGET 2025/2026	IE CODE
		OPERATING EXPENDITURE				
		Public Halls Civic Centres				
11100		ABC Costs- Public Halls & Civic Centres	86,000	85,593	82,000	903
11104	***H001***	*Maintenance - Public Halls*	3,500	2,953	2,500	500
11104	***H001***	*Maintenance - Public Halls*	10,000	9,143	9,000	520
11104	***H001***	*Maintenance - Public Halls*	1,000	612	1,000	540
11104	***H001***	*Maintenance - Public Halls*	3,500	3,396	2,500	900
11104	***H001***	*Maintenance - Public Halls*	0	240	0	542
11104	***H001***	*Maintenance - Public Halls*	3,000	2,583	3,000	570
11104	***H002***	*Warralakin Hall*	1,000	130	1,000	520
11104	***H002***	*Warralakin Hall*	0	459	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	2,963	6,000	500
11105	***BC1***	*Gym Maintenance/Operations*	5,000	5,055	5,000	520
11105	***BC1***	*Gym Maintenance/Operations*	3,000	2,117	3,000	540
11105	***BC1***	*Gym Maintenance/Operations*	3,500	99	3,500	570
11105	***BC1***	*Gym Maintenance/Operations*	5,000	3,406	5,000	900
11105	***BC2***	*Complex Minus Gym Maintenance/ Operations*	2,000	2,198	2,000	500
11105	***BC2***	*Complex Minus Gym Maintenance/ Operations*	6,000	9,360	6,000	520
11105	***BC2***	*Complex Minus Gym Maintenance/ Operations*	1,500	2,117	1,500	540
11105	***BC2***	*Complex Minus Gym Maintenance/ Operations*	2,000	2,528	2,000	900
11106	***BWST***	*Maintenance - Wanderers Stadium*	5,000	3,252	5,000	500
11106	***BWST***	*Maintenance - Wanderers Stadium*	4,000	2,906	4,000	570
11106	***BWST***	*Maintenance - Wanderers Stadium*	6,000	3,581	4,000	540
11106	***BWST***	*Maintenance - Wanderers Stadium*	1,000	436	1,000	542
11106	***BWST***	*Maintenance - Wanderers Stadium*	15,000	13,826	10,000	520
11106	***BWST***	*Maintenance - Wanderers Stadium*	200	0	200	543
11106	***BWST***	*Maintenance - Wanderers Stadium*	8,000	3,738	8,000	900
11107		MOU Westonia Progress Payment	0	0	0	520
11199		Depreciation - Public Halls	58,000	56,007	63,500	550
11199		Depreciation - Public Halls	4,300	4,310	4,300	551
		Sub Total	**245,000**	**223,992**	**236,500**	
		OPERATING REVENUE				
		Public Halls Civic Centres				
11110		Income Relating to Public Halls & Civic Centres	(200)	0	(200)	156
11111		Income Edna May MOU 33%	0	0	0	113
11112		Income Charges Stadium	(500)	0	(500)	156
11114		Income Edna May MOU WPA 67%	0	0	0	113
		Sub Total	**(700)**	**0**	**(700)**	

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	21,000.00
		Warralakin Hall Maintenance	2,500.00
		Walgoolan Hall Demolition	**23,500.00**
➢	**11105**	Gym Maintenance/Operations	22,500.00
		Complex Minus Gym Maintenance/ Operations	11,500.00
➢	**11106**	Maintenance - Wanderers Stadium	39,200.00
			73,200.00
➢	**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 2026/2027

GL #		DESCRIPTION	ANNUAL BUDGET 2026/2027	ACTUAL 2025/2026	ADOPTED BUDGET 2025/2026	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	123	5,000	500
11207	***BWSP***	*Maintenance Westonia Swimming Pool*	9,000	8,149	9,000	570
11207	***BWSP***	*Maintenance Westonia Swimming Pool*	15,000	16,441	15,000	520
11207	***BWSP***	*Maintenance Westonia Swimming Pool*	8,000	7,782	8,000	540
11207	***BWSP***	*Maintenance Westonia Swimming Pool*	500	381	500	541
11207	***BWSP***	*Maintenance Westonia Swimming Pool*	7,500	141	7,500	900
11207	***BWSP***	*Maintenance Westonia Swimming Pool*	500	0	500	901
11208		Chlorine Expenses	5,000	6,267	3,500	520
11209		Management Contract Charges	80,000	75,309	75,000	500
11209		Management Contract Charges	0	0	0	521
11210		Water Charges	10,000	9,222	7,000	542
11299		Depreciaton - Swimming Pool	62,000	61,950	60,000	550
11299		Depreciaton - Swimming Pool	7,700	2,646	7,700	551
		Sub Total	**210,200**	**188,411**	**198,700**	
		OPERATING REVENUE				
		Swimming Pool				
11202		Swimming Pool Donations	0	(205)	0	112
		Sub Total	**0**	**(205)**	**0**	
		OPERATING EXPENDITURE				
		Other Recreation & Sport				
11306		Maintenance - Parks and Reserves	0	442	**0**	520
11307	**MPGD**	Maintenance - Parks, Reserves, Playgrounds	161,000	119,822	161,000	500
11307	**MPGD**	Maintenance - Parks, Reserves, Playgrounds	100,000	82,416	20,000	520
11307	**MPGD**	Maintenance - Parks, Reserves, Playgrounds	1,000	604	1,000	570
11307	**MPGD**	Maintenance - Parks, Reserves, Playgrounds	130,000	137,764	130,000	900
11307	**MPGD**	Maintenance - Parks, Reserves, Playgrounds	5,000	7,425	5,000	901
11307	**MPGD**	Maintenance - Parks, Reserves, Playgrounds	1,000	867	1,000	540
11307	**MPGD**	Maintenance - Parks, Reserves, Playgrounds	8,000	3,619	8,000	542
11308		Maintenance - Recreation Oval	4,000	1,881	4,000	500
11308		Maintenance - Recreation Oval	10,000	407	10,000	520
11308		Maintenance - Recreation Oval	800	439	800	570
11308		Maintenance - Recreation Oval	2,500	1,347	2,500	540
11308		Maintenance - Recreation Oval	25,000	11,837	25,000	542
11308		Maintenance - Recreation Oval	5,500	2,163	5,500	900
11308		Maintenance - Recreation Oval	1,500	513	1,500	901
11399		Depreciation - Other Rec & Sport	76,000	76,380	72,000	550
11399		Depreciation - Other Rec & Sport	6,000	5,167	6,000	551
11399		Depreciation - Other Rec & Sport	92,000	91,842	80,500	556
		Sub Total	**629,300**	**544,933**	**533,800**	
		OPERATING REVENUE				
		Other Recreation & Sport				
11302		Marquee Hire Charges	0	0	0	156
		Sub Total	**0**	**0**	**0**	

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

➢	**11209**	**Swimming pool Operational Co**	
		Contact Wages	80,000.00
	11207	Maintenance Westonia Swimming	45,500.00
➢	**11208**	Chemicals	5,000.00
➢	**11210**	Water Charges	10,000.00
			140,500.00
➢	**11307**	**Mtce Parks, Gardens & Reserves**	
		Wages	135,000.00
		Utilities	9,000.00
		Mtce	261,000.00
		Insurance	1,000.00
			406,000.00
➢	**11308**	**Oval Mtce**	
		Wages	4,000.00
		Utilities	28,300.00
		Mtce	17,000.00
			49,300.00
➢	**11299**	**Depreciation**	**69,700.00**

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.

SHIRE OF WESTONIA
Schedule 11 - RECREATION & CULTURE
ANNUAL BUDGET 2026/2027

GL #	DESCRIPTION		ANNUAL BUDGET 2026/2027	ACTUAL 2025/2026	ADOPTED BUDGET 2025/2026	IE CODE
	OPERATING EXPENDITURE					
	Television & Radio Rebroadcasting					
11401	Maintenance - Television and Rebroadcasting		4,000	486	4,000	520
11499	Depreciation - TV & Radio		5,500	5,437	5,500	551
		Sub Total	**9,500**	**5,923**	**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	17,735	18,000	500
11504	Library Salaries		2,000	2,566	2,000	501
11505	Library Expenses		3,500	2,543	3,500	520
			23,500	**22,844**	**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	220	30,000	520
11605	Nature Reserve Management		0	270	0	500
11605	Nature Reserve Management		0	311	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**	**801**	**30,600**	
	OPERATING REVENUE					
	Other Culture					
11601	Income Relating to Other Culture		0	0	0	156
11602	Income Charges History Books		(200)	(632)	(200)	156
11604	Income - Ramelius Reserve Management		-	0	0	113
		Sub Total	**(200)**	**(632)**	**(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**	**174,000.00**
	➤	**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 2026/2027

GL #	DESCRIPTION	ANNUAL BUDGET 2026/2027	ACTUAL 2025/2026	ADOPTED BUDGET 2025/2026	IE CODE
	TOTAL EXPENDITURE TO OPERATING STATEMENT	1,148,100	986,904	1,032,600	
	TOTAL INCOME TO OPERATING STATEMENT	(1,100)	(836)	(1,100)	
	CAPITAL EXPENDITURE				
	Public Halls & Civic Centres				
11102	Purchase Land & Buildings	0	0	0	700
11607	Furniture & Equipment - Disabled Ramp Access @ Old Hall	0	0	10,000	700
11103	Purchase Furniture & Equipment -Generator Complex	0	0	0	700
	Sub Total	**0**	**0**	**10,000**	
	Swimming Pool				
11204	Purchase Land & Buildings -Kiosk/Ablution Redevelopmen	0	212,053	150,000	700
11205	Purchase Furniture & Equipment - Swimming Pools	0	8,270	15,000	700
	Sub Total	**0**	**220,323**	**165,000**	
	Other Recreation & Sport				
11304	Purchase Furniture & Equipment - Stadium S/S Benches	0	0	0	700
11309	Water Tanks Wanderers Stadium	0	10,654	10,000	700
11303	Purchase Land & Buildings - Stadium	50,000	0	0	700
	Sub Total	**50,000**	**10,654**	**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				
11608	Purchase Furniture & Equipment - PlayGround Redevelopment	750,000	0	0	700
11603	Purchase Land & Building - PlayGround Redevelopment	500,000	162,880	800,000	700
	Sub Total	1,250,000	162,880	800,000	
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	**1,300,000**	**393,857**	**985,000**	

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

	11303	Glass Doors Stadium	50,000.00
➢	11603	Playground	500,000.00
			550,000.00

Capital Income

➢	11211	LotteryWest	250,000.00
➢	11203	Corporate sponsorship	100,000.00
	70102	Transfer from Reserves	0.00
➢	11301	DFES Grant	0.00
			350,000.00

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.
Financing	None.

SHIRE OF WESTONIA Schedule 11 - RECREATION & CULTURE ANNUAL BUDGET 2026/2027					
GL #	**DESCRIPTION**	**ANNUAL BUDGET 2026/2027**	**ACTUAL 2025/2026**	**ADOPTED BUDGET 2025/2026**	
	CAPITAL REVENUE				
	Other Culture				
11203	LotteryWest	(250,000)	0	(100,000)	112
11211	Corporate sponsorship	(100,000)	0	(100,000)	111
11301	Playground Fundraising Committee	(100,000)	0	0	112
	Sub Total	**(350,000)**	**0**	**(200,000)**	
11301	Playground Fundraising Committee	0	0	0	112
11310	LRCIP Grant Round 3 Stadium Final	0	0	0	112
11311	Income-Wanderers Bowling Club	0	0	0	
11312	Self-Supporting Loan	0	0	0	
	Sub Total	**0**	**0**	**0**	
	TOTAL CAPITAL INCOME TO STATEMENT	**(350,000)**	**0**	**(200,000)**	

		SHIRE OF WESTONIA Schedule 12 - TRANSPORT ANNUAL BUDGET 2026/2027				
GL #			ANNUAL BUDGET 2026/2027	ACTUAL 2025/2026	ADOPTED BUDGET 2025/2026	IE CODE
		CAPITAL EXPENDITURE				
		Streets, Roads, Bridges & Depot Mtce				
12101		**Roads Construction Council**				
12108	***FP0061***	Wolfram Street Footpaths	0	534	0	
12101	**C0010**	Begley Road (No 0010)	0	0	78,000	
12101	**C0011**	Maxfield Road (No 0011)	84,000	0	84,000	
12101	**C0053**	Hodgeson Road (No 0053)	0	0	123,000	
12101	**C0020**	6 Mile Gate Road (No 0020)	0	22,175	78,500	
12101	**C0022**	Henderson Road (No 0022)	0	0	44,000	
12101	**C0019**	4 Mile Gate Road (No 0019)	78,500	0	0	
12101	**C0025**	Rabbit Proof Fence Road (No 0025)	0	0	83,000	
12101	**C0030**	Maisefield Gravel Resheet	95,000	24,171	95,000	
12101	**C0031**	Elachbutting Road (No 0031)	90,000	21,945	90,000	
12101	**C0034**	Farina Road (No 0034)	88,000	14,013	88,000	
12101	**C0064**	Elsewhere Road (No 0064)	96,000	4,638	96,000	
12101	**C0070**	Pitt Road (No 0070)	0	0	39,000	
12210	**C0096**	Woolgar Street (0096)	100,000	0	0	
12101	**C0069**	Wahlsten Road (No 0069)	0	64	0	
12103		**MRWA Project Construction**				
12103	**RRG84C**	Warralakin Road Reconstruction	0	713,080	717,000	
12103	**RRG16R**	Leach Road ReSeal (No 0016)	369,000	0	0	
12103	**RRG16C**	Leach Road Reconstruction (No 0016)	369,000	0	0	
12104		**Roads to Recovery Construction**				
12104	**R2R04**	Walgoolan South Road (No 0004)	0	101,569	100,000	
12104	**R2R55**	Diorite Street Roundsbout & Carport (No 0055)	0	158,403	58,000	
12104	**R2R96**	Woolgar Street (0096)	0	0	100,000	
12104	**R2RFDW**	Bitumen Floodways	0	0	69,050	
12104	**R2R06**	Carrabin South Road (0006)	0	190,195	192,000	
12104	**R2R61**	Wolfram Street Footpaths/ Drainage (No 0061)	250,000	121,444	0	
12104	**R2R60**	Cement Street Footpaths	152,000	0	0	
12104	**R2R53**	Hodgeson Road (No 0053)	125,000	0	0	
12104	**R2R25**	Rabbit Proof Fence Road (No 0025)	90,000	0	0	
12104	**R2R54**	Jasper Street (No 0054)	0	2,185	0	
		Sub Total	**1,986,500**	**1,374,415**	**2,134,550**	
		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	7,019	8,500	540
12203		Maintenance - GRM	229,000	155,013	229,000	500
12203		Maintenance - GRM	50,000	51,977	50,000	520
12203		Maintenance - GRM	200.000	178,248	200.000	900
12203		Maintenance - GRM	140,000	143,758	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***		
	R2R61	Wolfram Street Footpaths/ Drainage (	*250,000*
	R2R60	Cement Street Footpaths	*152,000*
	R2R53	Hodgeson Road (No 0053)	*125,000*
	R2R25	Rabbit Proof Fence Road (No 0025)	*90,000*
			617,000
	➢ ***RRG***		
	RRG16R	Leach Road ReSeal (No 0016)	*369,000*
	RRG16C	Leach Road Reconstruction (No 001(	*369,000*
			738,000
	➢ ***Council***		
	C0010	*Begley Road (No 0010)*	*0*
	C0011	*Maxfield Road (No 0011)*	*84,000*
	C0022	*Henderson Road (No 0022)*	*0*
	C0019	*4 Mile Gate Road (No 0019)*	*78,500*
	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)*	*0*
	C0004	*Walgoolan South Road (No 0004)*	*100,000*
			631,500
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 2026/2027

GL #			ANNUAL BUDGET 2026/2027	ACTUAL 2025/2026	ADOPTED BUDGET 2025/2026	IE CODE
12204		**Maintenance - Depot**				
12204	***BDEP***	*Maintenance Depot*	10,000	20,103	10,000	500
12204	***BDEP***	*Maintenance Depot*	7,500	15,886	7,500	520
12204	***BDEP***	*Maintenance Depot*	4,000	4,754	4,000	540
12204	***BDEP***	*Maintenance Depot*	3,000	420	3,000	542
12204	***BDEP***	*Maintenance Depot*	2,500	2,189	2,500	570
12204	***BDEP***	*Maintenance Depot*	7,500	23,112	7,500	900
12204	***BDEP***	*Maintenance Depot*	1,000	808	1,000	901
12205		Maintenance - Footpaths	500	130	500	520
12206		Traffic Signs Maintenance	1,000	655	1,000	500
12206		Traffic Signs Maintenance	40,000	26,649	20,000	520
12206		Traffic Signs Maintenance	500	753	500	900
12206		Traffic Signs Maintenance	500	0	500	901
12208		Town Maintenance/Streetscape	200,000	172,423	170,000	
12219		RRG Expenses		0		520
12359		*Loss on Sale of Asset*	0	590	6,896	590
12299		Depreciation - Street, Roads, Bridges	22,000	22,130	22,000	550
12299		Depreciation - Street, Roads, Bridges	2,500	2,075	2,500	551
12299		Depreciation - Street, Roads, Bridges	1,690,000	1,682,403	1,544,000	553
12299		Depreciation - Street, Roads, Bridges	36,000	35,736	35,000	554
		Sub Total	**2,656,000**	**2,546,830**	**2,465,896**	
		OPERATING REVENUE				
		Streets, Roads, Bridges & Depot Mtce				
12211		Grant - MRWA Project	0	0	0	181
12212		Grant - MRWA Direct	(205,300)	(189,763)	(200,000)	110
12214		Grant -Electric Car Charging Station	(100)	0	(100)	113
12215		Water Corp - Woolgar Street	(100,000)	0	0	113
12398		**Profit on Sale of Asset**	0	(55,455)	(7,610)	130
12217		Footpath funding	0	0	0	181
		OPERATING EXPENDITURE				
12600		Expenses Relating to Aerodromes	0	0	0	
12604		Airport Maintenance	500	0	500	500
12604		Airport Maintenance	6,000	1,885	800	520
12604		Airport Maintenance	700	587	700	570
12604		Airport Maintenance	700	0	700	900
12604		Airport Maintenance	1,000	0	1,000	901
		Sub Total	**8,900**	**2,472**	**3,700**	

GL #		SHIRE OF WESTONIA Schedule 12 - TRANSPORT ANNUAL BUDGET 2026/2027	ANNUAL BUDGET 2026/2027	ACTUAL 2025/2026	ADOPTED BUDGET 2025/2026	IE CODE
		OPERATING REVENUE				
		Aerodrome				
12601		Income Relating to Aerodromes	(100)	0	(100)	156
		Sub Total	**(100)**	**0**	**(100)**	
		TOTAL EXPENDITURE TO OPERATING STATEMENT	**2,664,900**	**2,549,301**	**2,469,596**	
		TOTAL INCOME TO OPERATING STATEMENT	**(305,500)**	**(189,763)**	**(207,810)**	
		CAPITAL EXPENDITURE				
		Road Plant Purchases				
70101		Transfer to Reserves	0	0	0	
12218		Plant Shed - Depot	15,000	0	15,000	700
12305		Garden Water Trailer- CAPITAL	10,000	0	10,000	700
12220		Sea Container Storage Depot	20,000	0	20,000	700
12304	***LOADER***	*Loader-CAPITAL*		0	370,000	700
12302	***MOWER***	*Oval Mower*		0	30,000	700
12303	***GRADER***	Graders - CAPITAL	530,000	0	0	700
			0	0	0	
		Sub Total	**575,000**	**0**	**445,000**	
		TOTAL CAPITAL EXPENDITURE TO STATEMENT	**2,561,500**	**1,374,415**	**2,579,550**	
		CAPITAL REVENUE				
		Transport				
12213		Grant - MRWA Specific	(492,300)	(477,955)	(478,000)	181
12216		Grant - Roads to Recovery	(616,375)	(380,000)	(519,000)	182
12306		**Proceeds on Sale of Asset**	0	0	0	
12306		Loader	0	0	(150,000)	600
12306		*Road Sweeper / Mower*	0	0	(3,000)	600
		Water Tanker	0	0	0	
		Sub Total	**(1,108,675)**	**(857,955)**	**(1,150,000)**	
		TOTAL CAPITAL INCOME STATEMENT	**(1,108,675)**	**(1,715,910)**	**(1,150,000)**	

SHIRE OF WESTONIA
Schedule 13 - ECONOMIC SERVICES
ANNUAL BUDGET 2026/2027

GL #		DESCRIPTION	ANNUAL BUDGET 2026/2027	ACTUAL 2025/2026	ADOPTED BUDGET 2025/2026	IE CODE
		OPERATING EXPENDITURE				
		Rural Services				
13100		ABC Costs- Rural Services	0	10,176	0	
13119		Project TBA	0	0	0	520
13123		NRM Contract	5,000	1,410	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**	**11,586**	**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	56,781	60,000	903
13210		Area Promotion	12,000	13,933	8,000	520
13211		SUBS- CW Visitor Centre	3,000	0	3,000	524
13212		SUBS- Newtravel	15,000	13,500	10,000	520
13213		**Maintenance Caravan Park**				
13213	***MCVAN***	*Maintenance Caravan Park*	55,000	48,277	50,000	500
13213	***MCVAN***	*Maintenance Caravan Park*	35,000	32,876	30,000	520
13213	***MCVAN***	*Maintenance Caravan Park*	250	0	250	540
13213	***MCVAN***	*Maintenance Caravan Park*	2,000	1,067	2,000	570
13213	***MCVAN***	*Maintenance Caravan Park*	1,500	1,762	1,500	901
13213	***MCVAN***	*Maintenance Caravan Park*	35,000	55,513	35,000	900
13214		**Information Bay- Carrabin**				
13214	***MIBC***	*Information Bay- Carrabin*	3,000	2,345	15,000	520
13214	***MIBC***	*Information Bay- Carrabin*	250	0	250	521
13214	***MIBC***	*Information Bay- Carrabin*	800	923	800	540
13214	***MIBC***	*Information Bay- Carrabin*	0	109	0	541
13215		**Museum -Maintenance**				
13215	***MOCHM***	*Museum -Maintenance*	6,000	5,053	3,500	500
13215	***MOCHM***	*Museum -Maintenance*	60,000	50,177	50,000	520
13215	***MOCHM***	*Museum -Maintenance*	5,000	1,585	5,000	570
13215	***MOCHM***	*Museum -Maintenance*	5,000	5,810	5,000	900
16105		Loan Interest Loan # 1	24,507	26,743	26,743	560
13299		Depreciation - Tourism & Area Promotion	700	655	500	550
13299		Depreciation - Tourism & Area Promotion	38,500	38,107	38,500	551
		Sub Total	**362,507**	**355,214**	**345,043**	

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		**12,000.00**
➢	**13211** Central Wheatbelt Visitor Centre		**3,000.00**
➢	**13212** NEWTRAVEL Subscriptions		**15,000.00**
➢	**13213 Caravan Park Operation Costs**		
		Caravan Park Mtce	73,750.00
		Cleaning & Gardening	55,000.00
			128,750.00
➢	**13215 Old Club Hotel Museum**		
		Cleaning	6,000.00
		Mtce	70,000.00
			76,000.00
➢	**13201**	Accomodation Charges $110 x 8 x 10 Days x 20 Blocks	176,000.00
		Accomodation Charges outside Contrac	14,000.00
			190,000.00

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 2026/2027

GL #		DESCRIPTION	ANNUAL BUDGET 2026/2027	ACTUAL 2025/2026	ADOPTED BUDGET 2025/2026	IE CODE
		OPERATING REVENUE				
		Tourism & Area Promotion				
13201		Caravan Park Single Units	(200,000)	(34,009)	(15,000)	156
13202		Caravan Site Charges	(70,000)	(71,334)	(60,000)	156
13203		Tent Site Charges	(500)	(723)	(500)	156
13204		Souvenir Sales	(500)	(1,991)	(500)	156
13226		Income - Westonia Historical Society	(25,000)	0	0	112
13221		Income -Museum Entry	(20,000)	(22,953)	(15,000)	156
		Sub Total	**(316,000)**	**(131,010)**	**(91,000)**	
		OPERATING EXPENDITURE				
		Building Control				
13300		Expenses Relating to Building Control	0	0	0	
13301		Contract EH Services	5,000	2,950	10,000	521
		Sub Total	**5,000**	**2,950**	**10,000**	
		OPERATING REVENUE				
		Building Control				
13302		Income Relating to Building Control	0	0	0	156
13303		Building Permit Charges	(3,000)	(1,126)	(3,000)	156
13304		Demolition Charges	(100)	0	(100)	156
13305		Commission BRB	(200)	0	(200)	170
		Sub Total	**(3,300)**	**(1,126)**	**(3,300)**	
		OPERATING EXPENDITURE				
		Westonia Community Development (CRC)				
13610		**Building Maintenance**				
13400		ABC Costs - Community Development	60,000	64,996	60,000	903
13610	***BWCRC***	*Maintenance - Westonia CRC*	5,000	266	5,000	500
13610	***BWCRC***	*Maintenance - Westonia CRC*	5,000	3,200	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	1,293	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	306	4,000	900
13610	***BWCRC***	*Maintenance - Westonia CRC*	500	0	500	901
13401		Programs / Activities	10,000	1,426	10,000	520
13402		Workers Compensation Premiums	7,000	6,364	7,000	570
13403		Superannuation	13,000	9,923	13,000	501
13404		Salaries	70,000	2,637	70,000	500
13404		Salaries	11,000	4,571	11,000	501
13405		Community Events	60,000	10,316	20,000	520
13406		Grant Generated Expenditure	0	0	0	520
		Sub Total	**255,183**	**108,368**	**215,183**	
		OPERATING REVENUE				
		Westonia CRC Operations				
13410		Grant Funding Opportunities	(40,000)	(23,078)	(10,000)	113
13411		DPIRD Grants Funding (CRC)	(110,000)	(114,967)	(110,000)	112
		Sub Total	**(150,000)**	**(138,045)**	**(120,000)**	

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** **5,000.00**
- **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 60,000.00

184,183.00

- Grant Funding Opportunities **-40,000.00**
- DPIRD Grants Funding (CRC) **-110,000.00**

SHIRE OF WESTONIA
Schedule 13 - ECONOMIC SERVICES
ANNUAL BUDGET 2026/2027

GL #	DESCRIPTION	ANNUAL BUDGET 2026/2027	ACTUAL 2025/2026	ADOPTED BUDGET 2025/2026	IE CODE
	OPERATING EXPENDITURE				
	Plant Nursery				
13500	Expenses Relating to Plant Nursery	0	0	0	520
13502	Nursery Operating Costs	0	160	0	570
	Sub Total	**0**	**160**	**0**	
	OPERATING REVENUE				
	Plant Nursery				
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	13,732	8,000	
13611	Water Supply Standpipes	500	589	500	500
13611	Water Supply Standpipes	10,000	12,700	10,000	520
13611	Water Supply Standpipes	500	677	500	900
13611	Water Supply Standpipes	500	168	500	901
13611	Water Supply Standpipes	50,000	20,249	60,000	542
13613	**Ramelius ResourceLease - Industrial Shed**				
13613 *BIDS*	Evolution Lease - Industrial Shed	0	180	0	520
13614	St Lukes Church	6,000	52	5,000	
13615	Contract Catering -Salaries	50,000	0	0	500
13615	Contract Catering -Salaries	6,000	0	0	501
13615	Contract Catering -Salaries	0	0	0	502
13616	Contract Catering -Food	84,000	0	0	520
13699	Depreciation- Other Economic Services	42,000	43,511	42,000	550
13699	Depreciation- Other Economic Services	7,500	7,736	7,500	551
13699	Depreciation- Other Economic Services	40,000	40,100	37,200	556
	Sub Total	**305,000**	**139,692**	**171,200**	
	OPERATING REVENUE				
	Other Economic Services				
13601	Income Relating to Other Economic Services	0	0	0	156
13602	Community Bus Hire Charges	(2,000)	(2,908)	(2,000)	156
13603	Ramelius Resource Lease - Industrial Shed	(22,000)	(16,500)	(22,000)	156
13604	Police Licensing Commissions	(9,000)	(7,363)	(9,000)	156
13607	SSL Interest Reimbursement	(5,600)	(5,113)	(5,600)	114
13609	Standpipe Water Charges - per kL	(75,000)	(96,137)	(60,000)	156
13612	Contract Catering	(224,000)	0	0	156
13618	Reimbursements General	(200)	(3,055)	(200)	156
	Sub Total	**(337,800)**	**(131,076)**	**(98,800)**	
	TOTAL EXPENDITURE TO OPERATING STATEMENT	**934,690**	**617,970**	**748,426**	
	TOTAL INCOME TO OPERATING STATEMENT	**(807,100)**	**(401,257)**	**(313,100)**	

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	51,000.00
			61,500.00
➢	**13699**	**Depreciation**	**89,500.00**
➢	**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**	**75,000.00**
➢	**13615**	**Contract Catering - CW04322 – Goldfields Pipeline**	
		Salaries	50,000.00
		Superannuation	6,000.00
➢	13616	Food	84,000.00
			140,000.00
➢	13612	Catering Charges $80 x 14 x 10 Days x 20 Blocks	**-224,000.00**

Capital Expenditure

➢	**13216**	**Museum Expansion Project - Land &**	0.00
➢	**13224**	**Caravan Park - Decking/New Laund**	100,000.00
➢	**13217**	**Museum Expansion Project - Furnit**	200,000.00
			300,000.00

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 2026/2027					
GL #	**DESCRIPTION**	**ANNUAL BUDGET 2026/2027**	**ACTUAL 2025/2026**	**ADOPTED BUDGET 2025/2026**	**IE CODE**
	CAPITAL EXPENDITURE				
	Rural Services				
13106	Purchase Furniture & Equipment - Rural Services	0	0	0	
13107	Purchase Plant & Equipment - Warralakin Water Tank DWER	0	0	0	700
	Sub Total	**0**	**0**	**0**	
	Tourism & Area Promotion				
13216	Museum Expansion Project - Land & Building		244,888	200,000	700
13224	Caravan Park - Decking/New Laundry - CAPITAL	100,000	27,677	32,000	700
13217	Museum Expansion Project - Furniture & Equipment	200,000	0	0	700
	Sub Total	**300,000**	**272,565**	**232,000**	
	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	**300,000**	**272,565**	**232,000**	
	CAPITAL REVENUE				
	Rural Services				
	Tourism & Area Promotion				
13198	Profit on Sale of Asset	0	0	0	
13608	SSL Principal Reimbursement	(13,768)	(13,234)	(12,800)	114
13222	Loan Proceeds	0	0	0	183
13225	LotteryWest Grant- Muesuem	0	0	0	
13108	Warralakin Water Tank DWER	0	0	0	112
	Sub Total	**(13,768)**	**(13,234)**	**(12,800)**	
	TOTAL CAPITAL INCOME TO STATEMENT	**(13,768)**	**(13,234)**	**(12,800)**	

SHIRE OF WESTONIA
Schedule 14 - OTHER PROPERTY & SERVICES
ANNUAL BUDGET 2026/2027

GL #		DESCRIPTION	ANNUAL BUDGET 2026/2027	ACTUAL 2025/2026	ADOPTED BUDGET 2025/2026	IE CODE
		OPERATING EXPENDITURE				
14102		**Private Works**				
14102	***PW***	*Private Works*	50,000	231,286	10,000	500
14102	***PW***	*Private Works*	0	35,679	0	520
14102	***PW***	*Private Works*	60,000	265,979	5,000	900
14102	***PW***	*Private Works*	100,000	143,108	10,000	901
		Sub Total	**210,000**	**676,051**	**25,000**	
		OPERATING REVENUE				
		Private Works				
14100		Private Works Income	(400,000)	(757,479)	(125,000)	156
		Sub Total	**(400,000)**	**(757,479)**	**(125,000)**	
		OPERATING EXPENDITURE				
		Public Works Overheads				
14200		Administration Allocations to PWOH	0	0	0	900
14200		Administration Allocations to PWOH	13,000	45,194	13,000	901
14200		Administration Allocations to PWOH	232,000	233,467	232,000	903
14200		Administration Allocations to PWOH	13,000	12,521	13,000	904
14202		Sick Leave Expense	30,000	29,542	25,000	500
14203		Annual & Long Service Leave Expense	200,000	193,830	100,000	500
14204		Protective Clothing - Outside Staff	6,000	5,876	6,000	520
14205		Conference Expenses- Engineering	4,000	1,677	4,000	520
14206		Medical Examination Costs	500	245	500	520
14208		OSH Expenses	4,500	172	4,500	500
14209		Workers Compensation Payments	0	0	0	500
14211		Unallocated Wages	0	(332)	0	500
14214		Eng. & Technical Support	10,000	12,869	10,000	521
14215		Staff Training	1,000	4,656	1,000	500
14215		Staff Training	0	0	0	502
14215		Staff Training	10,000	8,268	10,000	520
14215		Staff Training	13,000	5,355	13,000	900
14216		Insurance on Works	41,000	18,776	43,500	570
14217		Supervision Costs	24,000	19,590	24,000	500
14218		Service Pay	7,000	7,790	7,000	500
14219		Superannuation Cost	160,000	159,075	125,000	501
14220		Allowances & Other Costs	38,000	22,921	38,000	500
14221		Fringe Benefits Tax - Works	10,000	12,728	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 210,000.00** ➤ **14100 Private Works Income Charges -400,000.00**
Local Laws	None.
Statutory Requirements	None.
Service Levels	N/A
Fees & Charges	(see table below)
Capital Investment	None.
Financing	None.

Plant Description	Cost per Hour $
Graders *per hr*	**$ 230.00**
Loader *per hr*	**$ 230.00**
Telehandler *per hr*	**$ 150.00**
Semi Side tipper/Water Tanker/ Drop Deck *per hr*	**$ 180.00**
Road Train Side tipper *per hr*	**$ 250.00**
Multi-tyre Roller *per hr*	**$ 150.00**
Tractor *per Day*	**$ 340.00**
Tractor *per hr*	**$ 95.00**
Mini Excavator *per Day*	**$ 340.00**
Mini Excavator *per* Hr	**$ 95.00**
Utilities *per hr*	**$ 65.00**
Light Truck *per hr*	**$ 76.00**
New Tree Planter *per day*	**$ 65.00**
Old Tree Planter *per day*	**$ 65.00**
Small Equipment *per day*	**$ 43.00**
Low Loader Dry per day	**$ 260.00**
Community Bus Hire	**.80c/km plus fuel**
CommV Bus Hire	**.80c/km plus fuel**
Rabbit Baiter (no labour)	**$ 30.00**
Supervision	**$ 160.00**
Administration Charge	**$ 0.15**
Labour	**$ 75.00**

SHIRE OF WESTONIA
Schedule 14 - OTHER PROPERTY & SERVICES
ANNUAL BUDGET 2026/2027

GL #	DESCRIPTION	ANNUAL BUDGET 2026/2027	ACTUAL 2025/2026	ADOPTED BUDGET 2025/2026	IE CODE
	Sub Total	817,000	794,220	677,500	
14207	Public Works Overheads Allocated to Works	(817,000)	(847,412)	(677,500)	900
	Sub Total	0	(53,192)	0	
	OPERATING REVENUE				
	Public Works Overheads				
14201	Income Relating to Public Works Overheads	(7,000)	(11,530)	(7,000)	911
14222	Sale of Scrap	0	0	0	156
14210	Workers Compensation Reimbursements	0	0	0	113
	Sub Total	(7,000)	(11,530)	(7,000)	
	OPERATING EXPENDITURE				
	Plant Operations				
14302	Insurance - Plant	18,500	13,623	18,500	570
14303	Fuel & Oils	270,000	311,161	240,000	520
14304	Tyres and Tubes	30,000	28,763	20,000	520
14305	Parts & Repairs	150,000	142,769	140,000	
14306	Internal Repair Wages	15,000	15,831	15,000	500
14306	Internal Repair Wages	18,500	18,196	18,500	900
14307	Licences - Plant	9,000	7,993	9,000	520
14308	Depreciation - Plant	200,000	200,914	200,000	552
14309	Plant Operation Costs Allocated to Works	(756,000)	(685,457)	(706,000)	901
14310	Blades & Tynes	15,000	9,650	15,000	520
14311	Consumable Items	20,000	15,889	20,000	520
14312	Expendable Tools	10,000	1,145	10,000	520
	Sub Total	0	80,477	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)	(53,699)	(50,000)	114
14406	Sale of Fuel and Scrap	(2,000)	(9,318)	(2,000)	156
14405	Sale of Stock	(500)	0	(500)	156
	Sub Total	(52,500)	(63,017)	(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 2026/2027

GL #		DESCRIPTION	ANNUAL BUDGET 2026/2027	ACTUAL 2025/2026	ADOPTED BUDGET 2025/2026	IE CODE
		OPERATING EXPENDITURE				
		Administration				
14500		Expenses relating to Administration	400,000	419,429	400,000	500
14500		Expenses relating to Administration	67,000	49,332	67,000	501
14500		Expenses relating to Administration	0	950	0	520
14500		Expenses relating to Administration	12,000	25,597	12,000	901
14500		Expenses relating to Administration	15,000	8,936	15,000	904
14501		***Administration Office Maintenance***				
14501	***BADO***	*Administration Office Maintenance*	7,000	6,930	7,000	500
14501	***BADO***	*Administration Office Maintenance*	40,000	56,454	25,000	520
14501	***BADO***	*Administration Office Maintenance*	500	0	500	521
14501	***BADO***	*Administration Office Maintenance*	7,500	9,404	7,500	540
14501	***BADO***	*Administration Office Maintenance*	18,000	22,648	18,000	541
14501	***BADO***	*Administration Office Maintenance*	3,500	440	3,500	542
14501	***BADO***	*Administration Office Maintenance*	2,000	3,328	2,000	570
14501	***BADO***	*Administration Office Maintenance*	9,000	7,969	9,000	900
14502		Workers Compensation Premiums- Administration	11,250	28,491	10,850	570
14503		Office Equipment Maintenance - Admin	9,000	7,723	5,000	520
14504		Telecommunications - Admin	10,000	0	10,000	541
14505		Travel & Accommodation - Admin	2,000	965	2,000	520
14506		Legal Expenses Administration	5,000	359	5,000	520
14507		Training Expenses - Admin	7,500	2,652	7,500	520
14508		Printing & Stationery - Admin	10,000	10,159	10,000	520
14509		Fringe Benefits Tax - Admin	17,000	19,736	17,000	580
14510		Conference Expenses - Admin	6,000	6,505	6,000	520
14511		Staff Uniform - Admin	3,000	3,459	3,000	520
14517		Postage & Freight	1,500	1,124	1,500	520
14521		IT/Accounting Programs	45,000	37,025	45,000	520
14522		Advertising	3,000	5,568	3,000	520
09107		Staff House Costs Allocated to Works	20,000	11,530	20,000	911
14599		Depreciation - Admin	31,000	30,910	31,000	550
14599		Depreciation - Admin	7,000	7,630	7,000	551
		Sub Total	**769,750**	**785,257**	**750,350**	
14515		Administration Costs Allocated to Programs	**(769,750)**	(778,222)	**(750,350)**	903
14515		Administration Costs Allocated to Programs		0		910
		Sub Total	**0**	**7,035**	**0**	
		OPERATING REVENUE				
		Administration				
14512		Admin Re-Allocations	0	0	0	911
14525		Admin - Reimbursement	(1,000)	(20,465)	(1,000)	
		Sub Total	**(1,000)**	**(20,465)**	**(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**	**5 x Computers & Software**	**9,000.00**
➤	**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**
➤	**14602**	Gross Salaries & Wages	2,010,000.00

GL #	DESCRIPTION	ANNUAL BUDGET 2026/2027	ACTUAL 2025/2026	ADOPTED BUDGET 2025/2026	IE CODE
	SHIRE OF WESTONIA				
	Schedule 14 - OTHER PROPERTY & SERVICES				
	ANNUAL BUDGET 2026/2027				
	OPERATING EXPENDITURE				
	Salaries & Wages				
14602	Gross Salaries & Wages	2,010,000	1,837,347	1,800,000	500
14603	Less Sal & Wages Aloc to Works	(2,010,000)	(1,837,347)	(1,800,000)	500
	Sub Total	**0**	**0**	**0**	
	OPERATING EXPENDITURE				
	Unclassified				
14559	Admin Loss on Sale	20,000	1,569	27,371	590
14704	Land Development	350,000	87,555	120,000	520
	Sub Total	**370,000**	**89,124**	**147,371**	
	OPERATING REVENUE				
	Unclassified				
70102	Transfer from Reserves	0	0	**0**	
14701	Proceeds from Sale of Blocks	(40,000)	(92,743)	(40,000)	156
14598	Profit on Sale of Asset - Admin	(5,000)	(11,500)	(226)	130
14705	Ramelius Resources Haulage Operation Agreement	0	0	0	156
14706	Social Club	0	2,822	**0**	
14707	Housing Bonds	0	(1,760)	**0**	
14711	Walgoolan History Group	0	(55)	**0**	
14712	Community Projects	0	0	**0**	
14713	Rates Incentive Prizes	0	0	**0**	
14714	DPI - Control Account	0	1,090	0	
	Sub Total	**(45,000)**	**(102,146)**	**(40,226)**	
	TOTAL EXPENDITURE TO OPERATING STATEMENT	**580,000**	**799,494**	**172,371**	
	TOTAL INCOME TO OPERATING STATEMENT	**(505,500)**	**(954,636)**	**(225,726)**	
	CAPITAL EXPENDITURE				
	Administration				
14514	Purchase Furniture & Equipment Administration	30,000	36,695	30,000	700
14519	Carport Admin Office - CAPITAL	50,000	0	30,000	700
14523	DCEO Vehicle - CAPITAL	80,000	72,796	80,000	700
14520	CEO Vehicle - CAPITAL	120,000	0	120,000	700
	TOTAL TO CAPITAL STATEMENT	**280,000**	**109,490**	**260,000**	
	CAPITAL REVENUE				
	Administration				
14799	Proceeds on Sale of Assets	(176,000)	(63,636)	(176,000)	600
	TOTAL TO CAPITAL STATEMENT	**(176,000)**	**(63,636)**	**(176,000)**	

14603	Less Wages Aloc to Works	-2,010,000.00
		0.00
➢ **14523**	Admin Vehicle	**80,000.00**
➢ **14520**	CEO Vehicle x 1	**120,000.00**
➢ **14519**	Carport Admin Office - CAPITAL	**50,000.00**
		250,000.00

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

Plant & Equipment Report
Budgeted 26/27

Description	Sch No	Purchase Actual	Trade Value	Budget Net Total	BUDGET 25/26 Purchase Budget	Trade Value	Budget Net Total
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**	**120,000**	**100,000**	**20,000**
				-			-
Toyota Prado - 02WT	4	**80,000**	**76,000**	***4,000***	**80,000**	**76,000**	***4,000***
		80,000	**76,000**	**4,000**	**80,000**	**76,000**	**4,000**
				-			-
Plant & Equipment Total - Sch 4		**200,000**	**176,000**	**24,000**	**200,000**	**176,000**	**24,000**
Construction Supervisor Vehicle - WT 111		-	-	-	-	-	-
HSC Vehicle - 09WT	7			-			-
		-	-	-	-	-	-
Depot Vehicles - (Utilities)							
Single Cab Ute	12			-			-
		-	-	-	-	-	-
Depot Vehicles - (Machinery)							
				-			
				-			
Grader	12	**530,000**	-	***530,000***			
Water Tanker	12	**10,000**	-	***10,000***			-
Oval Mower	12			-	**30,000**	**3,000**	***27,000***
Loader	12			-	**370,000**	**150,000**	***220,000***
		540,000	-	**540,000**	**400,000**	**153,000**	**247,000**
				-			-
Plant & Equipment Total - Sch 12		**540,000**	-	**540,000**	**400,000**	**153,000**	**247,000**
				-			-
Total - Plant and Equipment		**740,000**	**176,000**	**564,000**	**600,000**	**329,000**	**271,000**

Budget Information Note 3

Acquisition/Construction of Assets

	Non-Infrastructure						Infrastructure				TOTAL	
	Land & Buildings		Plant & Equipment		Furniture & Equipment		Roads		Other			
Program/Sub-program	Budget (25/26)	**Budget (26/27)**	Budget (25/26)	**Budget (26/27)**	Budget (25/26)	**Budget (26/27)**	Budget (25/26)	**Budget (26/27)**	Budget (25/26)	**Budget (26/27)**	Budget (25/26)	**Budget (26/27)**
Health												
Medical Centre Upgrades	10,000	**30,000**									10,000	**30,000**
HSC Vehicle											-	**-**
Education												
Communty Hub /Lesuire Centre Project	250000				95,000	**25,000**					345,000	**25,000**
Housing												
L&B - Shed 4 Quartz Street											-	**-**
L&B - Lifestyle Village Fencing	32000										32,000	**-**
L&B -Single Persons Quarters	500000	**400,000**									500,000	**400,000**
Community Amenities												
L&B - Niche Wall Cemetery		**25,000**									-	**25,000**
Recreation and Culture												
F&E -Swimming Pools Chlorination Unit					15,000						15,000	**-**
Purchase Land & Buildings - Stadium		**50,000**									-	**50,000**
L&B -Kiosk/Ablution Redevelopment	150,000										150,000	**-**
Purchase Furniture & Equipment - PlayGround						**750,000**					-	**750,000**
Disabled Ramp Access @ Old Hall					10,000						10,000	**-**
Purchase Land & Building - PlayGround		**500,000**			800,000						800,000	**500,000**
Water Tanks Wanderers Stadium	10,000										10,000	**-**
Transport												
MRWA Direct/Specific							717,000	**738,000**			717,000	**738,000**
Roads to Recovery							519,050	**617,000**			519,050	**617,000**
Roads Construction Council							898,500	**631,500**			898,500	**631,500**
Footpaths											-	**-**
Oval Mower			30,000								30,000	**-**
Plant Shed - CAPITAL	15,000	**15,000**									15,000	**15,000**
Garden Water Trailer- CAPITAL			10,000	**10,000**							10,000	**10,000**
Sea Container Storage Depot	20,000	**20,000**									20,000	**20,000**
Grader				**530,000**							-	**530,000**
Loader			370,000								370,000	**-**
Economic Services												
Warralakin Water Tank DWER											-	**-**
Playground Fencing /Softfall											-	**-**
Caravan Park - Decking/New Laundry - CAPITAL	32,000	**100,000**									32,000	**100,000**
Museum Expansion Project	200,000					**200,000**					200,000	**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	**50,000**									30,000	**50,000**
Purchase Furniture & Equipment Administration					30,000	**30,000**					30,000	**30,000**
Totals	1,249,000	**1,190,000**	610,000	**740,000**	950,000	**1,005,000**	2,134,550	**1,986,500**	-	**-**	4,943,550	**4,921,500**

TOTAL NON-INFRASTRUCTURE $ 2,809,000 **$ 2,935,000** **TOTAL INFRASTRUCTURE** $ 2,134,550 **$ 1,986,500** **$ 4,921,500**

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2027

RESERVES & OTHER RESTRICTED ASSETS

Cash Backed Reserves & Other Restricted Assets		2025/26 Actual $	2026/27 Budget $
(a)	**Leave Reserve**		
	Opening Balance	122,401	176,534
	Amount Set Aside / Transfer to Reserve	4,133	9,000
	Amount Used / Transfer from Reserve	50,000	-
		176,534	185,534
(b)	**Plant Reserve**		
	Opening Balance	1,132,048	1,170,272
	Amount Set Aside / Transfer to Reserve	38,224	59,000
	Amount Used / Transfer from Reserve		(250,000)
		1,170,272	979,272
(c)	**Building Reserve**		
	Opening Balance	1,035,255	1,070,210
	Amount Set Aside / Transfer to Reserve	34,955	54,000
	Amount Used / Transfer from Reserve	-	(250,000)
		1,070,210	874,210
(d)	**Communication & IT Reserve**		
	Opening Balance	77,221	79,828
	Amount Set Aside / Transfer to Reserve	2,607	4,000
	Amount Used / Transfer from Reserve	-	
		79,828	83,828
(e)	**Community Development Reserve**		
	Opening Balance	1,360,384	2,356,318
	Amount Set Aside / Transfer to Reserve	95,934	120,000
	Amount Used / Transfer from Reserve	900,000	(500,000)
		2,356,318	1,976,318
(f)	**Waste Management Reserve**		
	Opening Balance	136,914	141,537
	Amount Set Aside / Transfer to Reserve	4,623	7,000
	Amount Used / Transfer from Reserve	-	
		141,537	148,537
(g)	**Swimming Pool Redevelopment Reserve**		
	Opening Balance	387,987	401,087
	Amount Set Aside / Transfer to Reserve	13,100	20,000
	Amount Used / Transfer from Reserve		
		401,087	421,087
(h)	**Roadworks Reserve**		
	Opening Balance	521,153	538,750
	Amount Set Aside / Transfer to Reserve	17,597	27,000
	Amount Used / Transfer from Reserve	-	
		538,750	565,750
	TOTAL CASH BACKED RESERVES	**5,934,536**	**5,234,536**

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

	RATE	STANDARD HOURS	NON-STANDARD HOURS (1.25)	SATURDAY (1.5)	SUNDAY (2)	PUBLIC HOLIDAY (2.5)
Clinical Supports						
Registered Nurse	Per hour	$ 136	$ 167	$ 199	$ 262	$ 325
Nursing Consumables*						
Allied health and other therapeutic services*						
Independence Supports						
Personal Care & Medication Support	Per hour	$ 85	$ 104	$ 122	$ 160	$ 197
Individual Social Support & Community Engagement	Per hour	$ 85	$ 104	$ 122	$ 160	$ 197
Respite	Per hour	$ 85	$ 104	$ 122	$ 160	$ 197
Transport (Direct, Indirect, Taxi/rideshare voucher)*						
Therapeutic Services for everyday living*						
Everyday Living Supports						
Domestic Assistance & Shopping	Per hour	$ 85	$ 104	$ 122	$ 160	$ 197
Meal Preparation in Home	Per hour	$ 85	$ 104	$ 122	$ 160	$ 197
Home & Garden Maintenance	Per hour	$ 85	$ 104	$ 122	$ 160	$ 197
Meal Delivery	Per meal	$ 20				
Care Management						
Care Management	Per hour	$ 135	n/a	n/a	n/a	n/a
Restorative Care Management	Per hour	n/a	n/a	n/a	n/a	n/a

(Note* Restorative Care Management fees are charged separately under an approved Restorative Care Plan.)

* We will provide you with a quote based on your requirements and associated provider rates.

Once agreed with your Service Co-ordinator it will be added to your budget.

All prices inclusive of reasonable provider and customer travel. Higher travel requirements will attract an additional quote.

Minimum services charge of 15minute increments.

All prices are effective from 1st of July 2026

Co-Contributions	**Clinical Service**	**Independence**	**Everyday Living**
Full Pensioner	0%	5%	17.50%
Part Pensioner & Commonwealth seniors health card eligible	0%	Between 5% and 50%	Between 17.5% and 80%
Self-funded retiree	0%	50%	80%

Part pension contribution will depend on your income & assets, as assessed by Services Australia. Contributions will be calculated & shared with you as part of your planning & budgeting meeting.

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*			$	220.00
Domestic Refuse Charge 240lt - (Additional Pick Up) per annum*			$	220.00
Domestic/Commercial Refuse Charge 240lt - (Recycling) per annum*			$	220.00
Domestic/Commercial Refuse Charge 240lt - (Additional Recycling) per annum*			$	220.00
Commercial Refuse Charge 240lt - per annum*			$	220.00
Commercial Refuse Charge 240lt - (Additional Pick Up) per annum*			$	220.00
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**
COMMUNITY HUB				
Member Subscription			$	150.00
Admission Non-Member Warm Water Pool			$	15.00
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 + $0.50**
PRIVATE WORKS - PLANT HIRE INCLUSIVE OF LABOUR - per hour charge (max. 8 hrs per day)			
Graders *per hr*			**$ 230.00**
Loader *per hr*			**$ 230.00**
Telehandler *per hr*			**$ 150.00**
Semi Side tipper/Water Tanker/ Drop Deck *per hr*			**$ 180.00**
Road Train Side tipper *per hr*			**$ 250.00**
Multi-tyre Roller *per hr*			**$ 150.00**
Tractor *per Day*			**$ 240.00**
Tractor *per hr*			**$ 95.00**
Mini Excavator *per Day*			**$ 340.00**
Mini Excavator *per* Hr			**$ 95.00**
Utilities *per hr*			**$ 65.00**
Light Truck *per hr*			**$ 76.00**
New Tree Planter *per day*			**$ 65.00**
Old Tree Planter *per day*			**$ 65.00**
Small Equipment *per day*			**$ 43.00**
Low Loader Dry per day			**$ 260.00**
Community Bus Hire			**.80c/km plus fuel**
CommV Bus Hire			**.80c/km plus fuel**
Rabbit Baiter (no labour)			**$ 30.00**
Supervision			**$ 160.00**
Administration Charge			**$ 0.15**
Labour			**$ 75.00**
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 $121.00
Class 1 or 10 - Certified	0.19% of Estimated Value not less than $121.00
Class 2 to 9 - Certified Application	0.19% of Estimated Value not less than $121.00
Application to Amend a Building Permit (Uncertified)	0.32% of Estimated Value not less than $121.00
Application for Demolition Licence of Class 1 and 10 Buildings	$ 121.00
Application for Demolition Licence of Class 2 and 9 Buildings	$ 121.00
Request to provide Certificate of Construction Compliance	121.00 + Travel + GST
Request to provide Certificate of Building Compliance	0.38% of Estimated Value not less than $121.00
Application for Building approval certificate for unauthorised work	$ 121.00

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2027

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	0	-25,445	0
Cemetery Committee	10,382	0	0	10,382
	45,029	0	(25,445)	19,584