



SHIRE OF
WESTONIA
A vibrant community lifestyle

Annual Budget

2022 / 2023



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Shire of Westonia

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Email shire@westonia.wa.gov.au

*Westonia a
vibrant
community
lifestyle.*

2022-2023 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 2022-2023 budget has been based on an annual expenditure of \$6,372,840.00 This includes amounts received in the form of rates from the owners of properties with the Shire of Westonia.

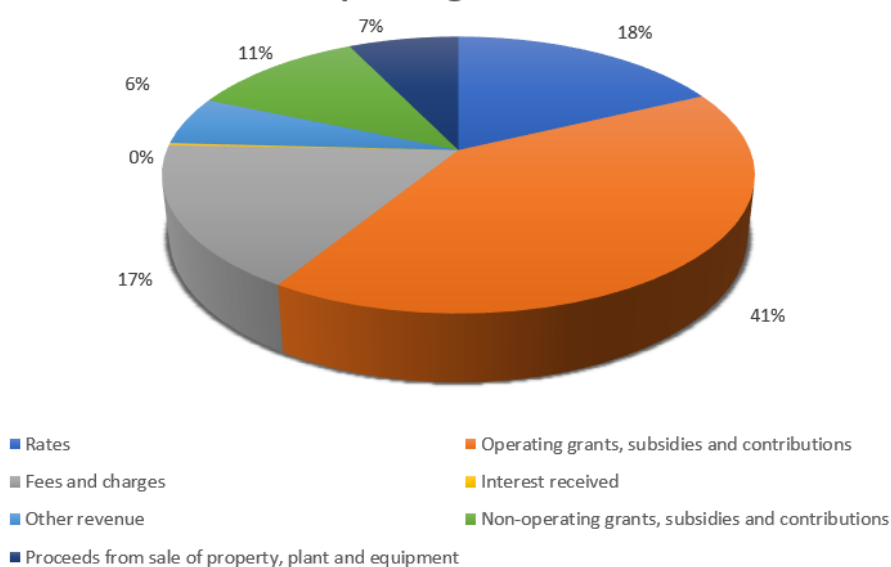
Key Projects

The main capital projects included for the year are: -

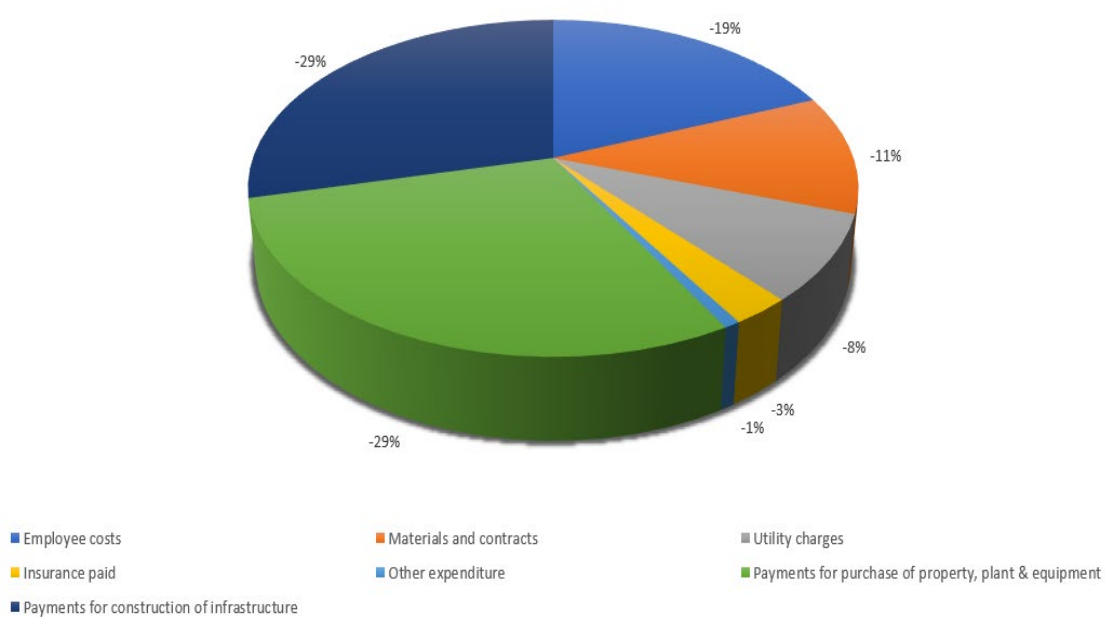
- Relocation of Doctors Surgery;
- Completion to Old School Site Accommodation
- Kiosk/Ablution Redevelopment at Swimming pool;
- Land & Buildings - Bowling Green Stadium;
- Bowling Green Redevelopment;
- Over \$1,764,340 worth of road works;
- New footpaths and repairs to existing footpaths;
- Changeover of a Side Tippers , Canter, Mower/Tractor and light vehicles;
- Disabled Entrance to Administration Building

Financial Summary

Operating Revenue



Operating Expenditure





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 KARIN DAY

President since: October 2015
Councillor since: 2011 – 2015
Current term expires: October 2023
Gender: Female
Linguistic Background: English
Country of Birth: Australia
Contact: 0428 447 014
cr.day@westonia.wa.gov.au

Portfolio: WEROC, Wheatbelt Communities, WALGA, Community Development, Transport, Development Assessment Panels (proxy to D.Geier), Sport & Recreation

DEPUTY SHIRE PRESIDENT MARK CREES

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

Portfolio: Community Development, Agriculture, (Inc Eastern Wheatbelt Declared Species Group, WALGA, Emergency Services (proxy to D.Geier), WEROC (Proxy to K.Day) Development Assessment Panels & Transport (proxy to K.Day)

COUNCILLOR DAIMON GEIER

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

Portfolio: Community Development, Emergency Services, Sport & Recreation, Development Assessment Panels & Bush Fire Representative (proxy to R.Della Bosca)

COUNCILLOR RENAE CORSINI

Councillor since: October 2015
Current term expires: October 2023
Gender: Female
Linguistic Background: English
Country of Birth: Australia
Contact: 0437 168 198
cr.corsini@westonia.wa.gov.au

Portfolio: Community Development, Agriculture, (Inc Eastern Wheatbelt Declared Species Group, WALGA, Emergency Services (proxy to D.Geier), WEROC (Proxy to K.Day) Development Assessment Panels & Transport (proxy to Karin Day)

COUNCILLOR BILL HUXTABLE

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

Portfolio: Community Development, Tourism, Sport & Recreation, Development Assessment Panels (proxy to M.Crees) & Westonia Progress (Proxy to R.Corsini)

COUNCILLOR ROSS DELLA BOSCA

Councillor since: October 2017
Current term expires: October 2023
Gender: Male
Linguistic Background: English
Country of Birth: Australia
Contact: 0428 467 180
cr.dellabosca@westonia.wa.gov.au

Portfolio: Community Development, Agriculture, (Inc Eastern Wheatbelt Declared Species Group, Sport & Recreation, Westonia Progress, Tourism (Proxy to B.Huxtable)



Council Meetings

Council Meetings are held at 3.30pm on the third Thursday of each month in the Council Chambers at the Shire of Westonia Administration Centre located at 41 Wolfram Street, Westonia.

Visit www.westonia.wa.gov.au or call (08) 90467063 for the 2022/2023 Ordinary Meetings of Council dates, which will be available after December 2022.

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

Council Meeting Dates		
21 July 2022	17 November 2022	20 April 2023*
18 August 2022	16 December 2022	18 May 2022*
20 September 2022	16 February 2023*	15 June 2023*
20 October 2022	16 March 2023*	* date to be confirmed

Council Elections

Local government elections will be held in October 2023, the terms are ending for:

Cr Karin Day

Cr Ross Della Bosca

Cr Renae Corsini

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

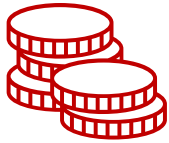
- 121km km of sealed roads and 764km of unsealed roads
- The total number of dwellings within the Shire is 164 (ABS, Census, 2011)
- Within the Shire households there are 43.3% couple families with children, 52.2% couple families without children and 4.5% one parent families.
- Key industries include 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 2022/2023

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)

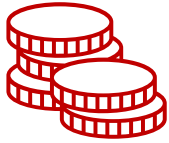
The Local Government Act 1995 provides that properties of a Non-Rural purpose be rated using the Gross Rental Valuation (GRV) as the basis for the calculation of annual rates. The Valuer General determines the GRV for all properties with a non-rural purpose within the Shire of Westonia approximately every five years and provides a GRV. The current valuation is effective from 1 July 2018. Interim valuations are provided regularly to Council by the Valuer General for properties where changes have occurred during the year (i.e. subdivisions or strata title of property, amalgamations, building constructions, demolition, additions and/or property rezoning). In such instances Council recalculates the rates for the affected properties and issues interim rate notices.

GRV – General Rate

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

Unimproved Values (UV)

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



GRV Differential Rate - Mining

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

The valuation determined by the Valuer General for mining tenements is calculated by multiplying the following factors.

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

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

Objects and Reasons for GRV Mining Differential Rate

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

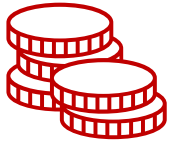
- Ensuring mining rates payable are no less than the average rates payable, per property, in part to:
 - compensate for the different method and comparatively lower valuation level;
 - to recognise the often short term tenure of mining projects in the region; and
 - to maintain comparability with other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

Minimum Payments

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

Objections & Appeals

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



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

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

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

Pensioner's Discount

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

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

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

All submissions in writing should be forwarded to the Shire of Westonia no later than 4:00pm on Thursday 26 May 2022.

Where will my rates go??? 2022/23



For every \$100 the Shire of Westonia will spend in 2022/23 is: -

\$23.00
on Recreation & Culture

\$4.00
on Other

\$47.00
on Roads

\$10.00
on Economic Services

\$4.00
on Community Amenities

\$1.00
on Law, Order & Public Safety

\$4.00
on Governance

\$1.00
on Health

\$5.00
on Housing

\$1.00
on Education & Welfare

SHIRE OF WESTONIA
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2023
Operating grants, subsidies and contributions

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SHIRE'S VISION

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

**STATEMENT OF COMPREHENSIVE INCOME BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2023**

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
Revenue				
Rates	2(a)	1,111,873	1,066,881	1,062,629
Operating grants, subsidies and contributions	10	2,544,350	1,109,423	924,517
Operating grants, subsidies and contributions	13	1,046,050	1,159,800	310,250
Interest earnings	11(a)	15,900	16,521	18,750
Other revenue	11(b)	352,500	381,961	36,200
		5,070,673	3,734,586	2,352,346
Expenses				
Employee costs		(1,198,050)	(897,358)	(1,028,434)
Materials and contracts		(729,900)	(882,965)	(788,056)
Utility charges		(529,250)	(618,207)	(167,150)
Depreciation on non-current assets	6	(1,716,000)	(1,720,686)	(1,495,340)
Insurance expenses		(170,700)	(126,550)	(117,000)
Other expenditure		(46,600)	(47,171)	(46,623)
		(4,390,500)	(4,292,937)	(3,642,603)
		680,173	(558,351)	(1,290,257)
Non-operating grants, subsidies and contributions	10	705,650	894,499	945,600
Profit on asset disposals	5(b)	156,007	145,394	560,000
Loss on asset disposals	5(b)	0	(35,025)	0
		861,657	1,004,868	1,505,600
Net result for the period		1,541,830	446,517	215,343
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	1,855,263	0
Total other comprehensive income for the period		0	1,855,263	0
Total comprehensive income for the period		1,541,830	2,301,780	215,343

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 2023

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		1,111,873	1,072,646	1,062,629
Operating grants, subsidies and contributions		2,544,350	1,065,018	924,517
Fees and charges		1,046,050	1,159,800	310,250
Interest received		15,900	16,521	18,750
Goods and services tax received		0	5,072	0
Other revenue		352,500	381,961	36,200
		5,070,673	3,701,018	2,352,346
Payments				
Employee costs		(1,198,050)	(924,940)	(1,028,434)
Materials and contracts		(729,900)	(1,202,828)	(788,056)
Utility charges		(529,250)	(618,207)	(167,150)
Interest expenses		0	(2,784)	0
Insurance paid		(170,700)	(126,550)	(117,000)
Other expenditure		(46,600)	(47,171)	(46,623)
		(2,674,500)	(2,922,480)	(2,147,263)
Net cash provided by (used in) operating activities	4	2,396,173	778,538	205,083
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(1,864,000)	(1,691,493)	(1,970,000)
Payments for construction of infrastructure	5(a)	(1,834,340)	(1,311,471)	(1,466,000)
Non-operating grants, subsidies and contributions		705,650	894,499	945,600
Proceeds from sale of property, plant and equipment	5(b)	445,007	645,625	1,611,000
Net cash provided by (used in) investing activities		(2,547,683)	(1,462,840)	(879,400)
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds on disposal of financial assets held from transfer for recognisable financial asset		0	1,360,345	0
Net cash provided by (used in) financing activities		0	1,360,345	0
Net increase (decrease) in cash held		(151,510)	676,043	(674,317)
Cash at beginning of year		5,179,660	4,630,841	4,681,462
Cash and cash equivalents at the end of the year	4	5,028,150	5,306,884	4,007,145

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

SHIRE OF WESTONIA
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 Budget \$	2021/22 Actual \$	2021/22 Budget \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	3	2,039,095	1,107,384	2,115,988
		2,039,095	1,107,384	2,115,988
Operating grants, subsidies and contributions				
Specified area and ex gratia rates	2(a)(ii)	4,670	4,745	4,650
Operating grants, subsidies and contributions	10	2,544,350	1,109,423	924,517
Fees and charges	13	1,046,050	1,159,800	310,250
Interest earnings	11(a)	15,900	16,521	18,750
Other revenue	11(b)	352,500	381,961	36,200
Profit on asset disposals	5(b)	156,007	145,394	560,000
		4,119,477	2,817,844	1,854,367
Expenditure from operating activities				
Employee costs		(1,198,050)	(897,358)	(1,028,434)
Materials and contracts		(729,900)	(882,965)	(788,056)
Utility charges		(529,250)	(618,207)	(167,150)
Depreciation on non-current assets	6	(1,716,000)	(1,720,686)	(1,495,340)
Insurance expenses		(170,700)	(126,550)	(117,000)
Other expenditure		(46,600)	(47,171)	(46,623)
Loss on asset disposals	5(b)	0	(35,025)	0
		(4,390,500)	(4,327,962)	(3,642,603)
Non-cash amounts excluded from operating activities		1,559,993	3,354,177	664,989
Amount attributable to operating activities		3,328,065	2,951,443	992,741
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	10	705,650	894,499	945,600
Payments for property, plant and equipment	5(a)	(1,864,000)	(1,691,493)	(1,970,000)
Payments for construction of infrastructure	5(a)	(1,834,340)	(1,311,471)	(1,466,000)
Proceeds from disposal of assets	5(b)	445,007	645,625	1,611,000
Amount attributable to investing activities		(2,547,683)	(1,462,840)	(879,400)
Amount attributable to investing activities		(2,547,683)	(1,462,840)	(879,400)
FINANCING ACTIVITIES				
Transfers to cash backed reserves (restricted assets)	8(a)	(551,250)	(511,644)	(467,500)
Transfers from cash backed reserves (restricted assets)	8(a)	90,000	0	795,000
Amount attributable to financing activities		(461,250)	(511,644)	327,500
Budgeted deficiency before general rates		319,132	976,959	440,841
Estimated amount to be raised from general rates	2(a)	1,107,203	1,062,136	1,057,979
Net current assets at end of financial year - surplus/(deficit)	3	1,426,335	2,039,095	1,498,820

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

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SHIRE OF WESTONIA

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2023

1 (a) BASIS OF PREPARATION

The annual budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Operating grants, subsidies and contributions *Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is 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 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 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.

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget or required by legislation.

The local government reporting entity

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 12 to the annual budget.

2021/22 actual balances

Balances shown in this budget as 2021/22 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.

Initial application of accounting standards

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2020-6 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current - Deferral of Effective Date

It is not expected these standards will have an impact on the annual budget.

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-6 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards

It is not expected these standards will have an impact on the annual budget.

Judgements, estimates and assumptions

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 balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets

Rounding off figures

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

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

1 (b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

Operating grants, subsidies and contributions differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

Excludes rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

EXPENSES

EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences safety expenses, medical examinations, fringe benefit tax, etc.

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

1 (c) 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

Governance

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

ACTIVITIES

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

General purpose funding

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

Law, order, public safety

To provide services to help ensure a safer and environmentally conscious community.

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

Health

To provide an operational framework for environmental and community health.

Inspection of food outlets and their control, provision of meat inspection services, noise control, waste disposal compliance and operation of health clinic.

Education and welfare

To provide services to disadvantaged persons, the elderly, children and youth.

Maintenance of senior citizen centre (old school). Provision and maintenance of home and community care programs and youth services.

Housing

To help ensure adequate staff, community and aged housing.

Provision and maintenance of staff, community and aged housing.

Community amenities

To provide services required by the community.

Rubbish collection services, operation of rubbish disposal sites, litter control, protection of the environment, cemetery and public conveniences.

Recreation and culture

To establish and effectively manage infrastructure and resource which will help the social well being of the community

Maintenance of public halls, civic centres, aquatic centre, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

Transport

To provide safe, effective and efficient transport services to the community.

Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.

Economic services

To help promote the shire and its economic wellbeing.

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control.

Other property and services

To monitor and control council's overheads operating accounts.

Private works operation, plant repair and operation costs and engineering operation costs.

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2022/23 Budgeted rate revenue	2022/23 Budgeted interim rates	2022/23 Budgeted back rates	2022/23 Budgeted total revenue	2021/22 Actual total revenue	2021/22 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) Differential general rates or general rates										
GRV -Residential	Gross rental valuations	0.07605	54	685,945	52,163	0	0	52,163	50,953	46,950
GRV- Mining	Gross rental valuations	0.21354	2	1,305,800	278,834	0	0	278,834	268,159	268,159
UV - Rural/Pastoral	Unimproved valuation	0.01407	122	53,822,943	757,020	0	0	757,020	727,034	727,034
UV - Mining	Unimproved valuation	0.01407	7	170,992	2,406	0	0	2,406	2,430	2,276
Sub-Total			185	55,985,680	1,090,423	0	0	1,090,423	1,048,576	1,044,419
Minimum										
Minimum payment		\$								
GRV -Residential	Gross rental valuations	370	17	23,937	6,290	0	0	6,290	5,325	5,325
GRV- Mining	Gross rental valuations				0	0	0	0		
UV - Rural/Pastoral	Unimproved valuation	370	17	130,557	6,290	0	0	6,290	6,035	6,035
UV - Mining	Unimproved valuation	200	21	103,788	4,200	0	0	4,200	2,200	2,200
Sub-Total			55	258,282	16,780	0	0	16,780	13,560	13,560
			240	56,243,962	1,107,203	0	0	1,107,203	1,062,136	1,057,979
Total amount raised from general rates								1,107,203	1,062,136	1,057,979
(ii) Specified area and ex gratia rates										
Ex-gratia rates										
UV - Rural/Pastoral	Unimproved valuation	0.02535	2	109,500	4,670	0	0	4,670	4,745	4,650
Total specified area and ex gratia rates								4,670	4,745	4,650
Total rates								1,111,873	1,066,881	1,062,629

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

The general rates detailed for the 2022/23 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF WESTONIA

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2023

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.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	8/09/2022	0	0.0%	11.0%
Option two				
First instalment	8/09/2022	12	5.5%	11.0%
Second instalment	12/01/2023	12	5.5%	11.0%
Option three				
First instalment	8/09/2022	12	5.5%	11.0%
Second instalment	10/11/2022	12	5.5%	11.0%
Third instalment	12/01/2023	12	5.5%	11.0%
Fourth instalment	16/03/2023	12	5.5%	11.0%

	2022/23 Budget revenue	2021/22 Actual revenue	2021/22 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	2,000	1,678	1,250
Instalment plan interest earned	2,800	3,200	1,400
	4,800	4,878	2,650

SHIRE OF WESTONIA

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2023

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

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

Differential general rate

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

(d) Differential Minimum Payment

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		

SHIRE OF WESTONIA

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2023

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Specified Area Rate

(f) Service Charges

The Shire did not raise service charges for the year ended 30th June 2023.

2. RATES AND SERVICE CHARGES (CONTINUED)

(g) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2023.

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

3. NET CURRENT ASSETS

		2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
	Note	\$	\$	\$
Composition of estimated net current assets				
Current assets				
Cash and cash equivalents - unrestricted	4	824,743	1,437,503	1,104,131
Cash and cash equivalents - restricted	4	4,203,407	3,742,157	2,903,014
Receivables		291,387	291,387	257,819
Inventories		19,458	19,458	7,414
		5,338,995	5,490,505	4,272,378
Less: current liabilities				
Trade and other payables		164,420	164,420	192,456
Employee provisions		235,422	235,422	207,351
		399,842	399,842	399,807
Net current assets		5,738,837	5,890,347	4,672,185
Less: Total adjustments to net current assets		(4,312,502)	(3,851,252)	(3,173,365)
Net current assets used in the Rate Setting Statement		1,426,335	2,039,095	1,498,820

3. NET CURRENT ASSETS (CONTINUED)

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

Items excluded from calculation of budgeted deficiency

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

Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

		2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
	Note	\$	\$	\$
Less: Profit on asset disposals	5(b)	(156,007)	(145,394)	(560,000)
Add: Loss on disposal of assets	5(b)	0	35,025	0
Add: Depreciation on assets	6	1,716,000	1,720,686	1,495,340
Movement in non-current employee provisions		0	2,808	0
Movement of non-current inventory		0	(43,954)	0
Movement in current contract liabilities associated with restricted cash		0	1,785,006	0
Movement in current employee provisions associated with restricted cash		0	0	(270,351)
Non cash amounts excluded from operating activities		1,559,993	3,354,177	664,989

Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - restricted reserves	8	(4,203,407)	(3,742,157)	(2,903,014)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of employee benefit provisions held in reserve		(109,095)	(109,095)	(270,351)
Total adjustments to net current assets		(4,312,502)	(3,851,252)	(3,173,365)

SHIRE OF WESTONIA

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2023

#NAME? NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire of Westonia becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

The Shire of Westonia contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Westonia contributes are defined contribution plans.

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.

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).

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 goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Trade receivables are held with the objective to collect the contractual cashflows and therefore 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 statement of financial position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

CONTRACT ASSETS

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

4. RECONCILIATION OF CASH

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

	Note	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
Cash at bank and on hand		1,285,992	1,437,502	726,010
Term deposits		3,742,158	3,742,158	3,281,135
Total cash and cash equivalents		5,028,150	5,179,660	4,007,145
Held as				
- Unrestricted cash and cash equivalents	3	824,743	1,437,503	1,104,131
- Restricted cash and cash equivalents	3	4,203,407	3,742,157	2,903,014
		5,028,150	5,179,660	4,007,145
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		4,203,407	3,742,157	2,903,014
		4,203,407	3,742,157	2,903,014
The restricted assets are a result of the following specific purposes to which the assets may be used:				
Financially backed reserves	8	4,203,407	3,742,157	2,903,014
		4,203,407	3,742,157	2,903,014
Reconciliation of net cash provided by operating activities to net result				
Net result		1,541,857	446,518	215,344
Depreciation	6	1,716,000	1,720,686	1,495,340
(Profit)/loss on sale of asset	5(b)	(156,007)	(110,369)	(560,000)
Share of profit or (loss) of associates accounted for using the equity method		0	0	0
(Increase)/decrease in receivables		0	(33,568)	0
(Increase)/decrease in inventories		0	31,910	0
Increase/(decrease) in payables		0	(356,876)	0
Increase/(decrease) in employee provisions		0	(25,263)	0
Non-operating grants, subsidies and contributions		(705,650)	(894,499)	(945,600)
Net cash from operating activities		2,396,200	778,539	205,084

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 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.

SHIRE OF WESTONIA

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2023

5. FIXED ASSETS

(a) Acquisition of Assets

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

Reporting program

	Health	Education and welfare	Housing	Recreation and culture	Transport	Economic services	Other property and services	2022/23 Budget total	2021/22 Actual total	2021/22 Budget total
Asset class	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>										
Buildings - specialised	0	50,000	0	870,000	40,000	30,000	0	990,000	507,310	822,000
Furniture and equipment	10,000	10,000	5,000	82,000	0	60,000	30,000	197,000	113,130	97,000
Plant and equipment	0	0	0	0	577,000	0	100,000	677,000	1,071,053	1,051,000
	10,000	60,000	5,000	952,000	617,000	90,000	130,000	1,864,000	1,691,493	1,970,000
<i>Infrastructure</i>										
Infrastructure - roads	0	0	0	0	1,764,340	0	0	1,764,340	1,239,263	1,420,500
Infrastructure - footpaths	0	0	0	0	70,000	0	0	70,000	72,208	45,500
	0	0	0	0	1,834,340	0	0	1,834,340	1,311,471	1,466,000
Total acquisitions	10,000	60,000	5,000	952,000	2,451,340	90,000	130,000	3,698,340	3,002,964	3,436,000

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

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

SHIRE OF WESTONIA

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2023

5. FIXED ASSETS

(b) Disposals of Assets

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

	2022/23 Budget Net Book Value	2022/23 Budget Sale Proceeds	2022/23 Budget Profit	2022/23 Budget Loss	2021/22 Actual Net Book Value	2021/22 Actual Sale Proceeds	2021/22 Actual Profit	2021/22 Actual Loss	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Housing	45,200	85,000	39,800	0	0	0	0	0	0	0	0	0
Transport	122,500	200,007	77,507	0	371,828	427,625	90,822	(35,025)	901,000	1,316,000	415,000	0
Other property and services	121,300	160,000	38,700	0	163,428	218,000	54,572	0	150,000	295,000	145,000	0
	289,000	445,007	156,007	0	535,256	645,625	145,394	(35,025)	1,051,000	1,611,000	560,000	0
By Class												
<i>Property, Plant and Equipment</i>												
Buildings - non-specialised	45,200	85,000	39,800	0	0	0	0	0	0	0	0	0
Plant and equipment	243,800	360,007	116,207	0	535,256	645,625	145,394	(35,025)	1,051,000	1,611,000	560,000	0
	289,000	445,007	156,007	0	535,256	645,625	145,394	(35,025)	1,051,000	1,611,000	560,000	0

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

- Staff housing program
- Plant replacement program

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

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

SHIRE OF WESTONIA

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2023

6. ASSET DEPRECIATION

By Program

Governance

Law, order, public safety

Health

Education and welfare

Housing

Community amenities

Recreation and culture

Transport

Economic services

Other property and services

By Class

Buildings - specialised

Furniture and equipment

Plant and equipment

Infrastructure - roads

Infrastructure - footpaths

Infrastructure - parks and ovals

2022/23 Budget	2021/22 Actual	2021/22 Budget
\$	\$	\$
50	0	40
7,400	7,200	17,000
1,600	1,520	1,600
9,200	9,167	10,500
66,500	67,282	67,000
19,450	19,376	49,200
180,300	179,305	206,000
987,000	986,075	878,000
98,500	99,604	79,000
346,000	351,157	187,000
1,716,000	1,720,686	1,495,340
337,900	337,809	382,140
63,700	63,444	67,500
314,400	319,384	160,000
955,000	953,473	840,000
12,000	12,352	12,000
33,000	34,225	33,700
1,716,000	1,720,687	1,495,340

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - specialised	50 to 80 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	20 to 80 years
Infrastructure - footpaths	20 years
Infrastructure - parks and ovals	10 to 60 Years

AMORTISATION

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

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

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

SHIRE OF WESTONIA

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2023

7. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

The Shire has not budgeted to have any borrowings for the year ended 30th June 2023 and did not have or budget to have any borrowings for the year ended 30th June 2022

SHIRE OF WESTONIA

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2023

7. INFORMATION ON BORROWINGS

(b) New borrowings - 2022/23

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2023

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2022 nor is it expected to have unspent borrowing funds as at 30th June 2023.

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

SHIRE OF WESTONIA

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2023

8. FINANCIALLY BACKED RESERVES

(a) Financially Backed Reserves - Movement

	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance	2021/22 Actual Opening Balance	2021/22 Actual Transfer to	2021/22 Actual Transfer (from)	2021/22 Actual Closing Balance	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation												
(a) Reserves cash backed - Leave Reserve	109,095	1,000	0	110,095	108,703	392	0	109,095	108,703	1,000	0	109,703
(b) Reserves cash backed - Plant Replacement	1,002,357	20,000	(90,000)	932,357	998,757	3,600	0	1,002,357	998,757	260,000	(435,000)	823,757
(c) Reserves cash backed - Building	1,093,858	265,000		1,358,858	840,827	253,031	0	1,093,858	840,828	70,000	(300,000)	610,828
(d) Reserves cash backed - Communication/IT	68,826	250	0	69,076	68,579	247	0	68,826	68,579	500	0	69,079
(e) Reserves cash backed - Community Development	575,502	1,500	0	577,002	573,435	2,067	0	575,502	573,435	3,000	(60,000)	516,435
(f) Reserves cash backed - Waste Management	122,031	500	0	122,531	121,593	438	0	122,031	121,593	500	0	122,093
(g) Reserves cash backed - Swimming Pool ReDevelopment	403,248	58,000	0	461,248	351,979	51,269	0	403,248	351,980	2,000	0	353,980
(h) Reserves cash backed - Roadworks Reserve	367,240	205,000	0	572,240	166,639	200,601	0	367,240	166,639	130,500	0	297,139
	3,742,157	551,250	(90,000)	4,203,407	3,230,513	511,644	0	3,742,157	3,230,514	467,500	(795,000)	2,903,014
Restricted by council												
	0	0	0	0	0	0	0	0	0	0	0	0
	3,742,157	551,250	(90,000)	4,203,407	3,230,513	511,644	0	3,742,157	3,230,514	467,500	(795,000)	2,903,014

(b) Financially Backed Reserves - Purposes

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

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

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

9. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

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

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

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

10. PROGRAM INFORMATION

Income and expenses

	2022/23 Budget	2021/22 Actual	2021/22 Budget
Income excluding grants, subsidies and contributions			
	\$	\$	\$
Governance	1,150	0	1,150
General purpose funding	1,129,300	1,084,883	1,082,130
Law, order, public safety	4,900	5,224	4,900
Health	53,300	2,810	2,000
Education and welfare	18,000	10,527	8,750
Housing	309,000	159,004	163,500
Community amenities	12,000	10,146	11,200
Recreation and culture	2,200	3,955	1,700
Transport	77,607	95,345	415,000
Economic services	600,700	540,425	88,500
Other property and services	474,200	858,238	209,000
	2,682,357	2,770,557	1,987,830
Operating grants, subsidies and contributions			
General purpose funding	360,850	816,099	633,017
Law, order, public safety	44,500	37,641	37,500
Health	0	6,250	0
Education and welfare	34,000	8,992	0
Housing	500	0	500
Recreation and culture	1,969,500	86,403	127,000
Transport	135,000	134,219	126,500
Economic services	0	19,820	0
	2,544,350	1,109,424	924,517
Non-operating grants, subsidies and contributions			
Education and welfare	0	237,147	90,500
Housing	0	0	160,000
Recreation and culture	100	0	100
Transport	705,550	657,351	665,000
Economic services	0	0	30,000
	705,650	894,498	945,600
Total Income	5,932,357	4,774,479	3,857,947
Expenses			
Governance	(315,300)	(374,279)	(336,313)
General purpose funding	(41,500)	(35,804)	(38,500)
Law, order, public safety	(77,600)	(85,572)	(86,130)
Health	(130,900)	(51,271)	(49,200)
Education and welfare	(46,000)	(32,121)	(32,050)
Housing	(181,100)	(174,473)	(179,096)
Community amenities	(103,950)	(104,080)	(134,266)
Recreation and culture	(834,850)	(811,705)	(828,148)
Transport	(1,683,000)	(1,348,973)	(1,551,000)
Economic services	(1,035,100)	(823,270)	(382,900)
Other property and services	58,800	(486,413)	(25,000)
Total expenses	(4,390,500)	(4,327,961)	(3,642,603)
Net result for the period	1,541,857	446,518	215,344

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

11. OTHER INFORMATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	10,000	11,644	15,000
- Other funds	3,100	1,678	2,350
Other interest revenue (refer note 1b)	2,800	3,200	1,400
	15,900	16,522	18,750
* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5%.			
(b) Other revenue			
Reimbursements and recoveries	347,300	376,961	31,750
Other	5,200	5,000	4,450
	352,500	381,961	36,200
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	23,000	24,045	21,000
	23,000	24,045	21,000

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

12. ELECTED MEMBERS REMUNERATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Elected member Day			
President's allowance	5,553	5,553	5,553
Meeting attendance fees	3,679	3,589	3,589
ICT expenses	200	200	200
Travel and accommodation expenses	250	257	250
	9,682	9,599	9,592
Elected member Crees			
Meeting attendance fees	3,679	2,692	0
ICT expenses	200	200	0
Travel and accommodation expenses	250	164	0
	4,129	3,056	0
Elected member Huxtable			
Meeting attendance fees	3,679	3,589	3,589
ICT expenses	200	200	200
	3,879	3,789	3,789
Elected member Geier			
Meeting attendance fees	3,679	3,589	3,589
ICT expenses	200	200	200
	3,879	3,789	3,789
Elected member Della Bosca			
Meeting attendance fees	3,679	3,589	3,589
ICT expenses	200	200	200
Travel and accommodation expenses	250	86	250
	4,129	3,875	4,039
Elected member Corsini			
Meeting attendance fees	3,679	3,589	3,589
ICT expenses	200	200	200
Travel and accommodation expenses	250	78	250
	4,129	3,867	4,039
Elected member Jefferys			
Meeting attendance fees	0	897	3,589
ICT expenses	0	200	200
Travel and accommodation expenses	0	94	250
	0	1,191	4,039
Total Elected Member Remuneration	29,827	29,166	29,287
President's allowance	5,553	5,553	5,553
Meeting attendance fees	22,074	21,534	21,534
ICT expenses	1,200	1,400	1,200
Travel and accommodation expenses	1,000	679	1,000
	29,827	29,166	29,287

SHIRE OF WESTONIA

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2023

12. 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 2022	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2023
	\$	\$	\$	\$
LGMA - Receipts	4,972	2,036	(113)	6,895
Westonia Historical Society	21,145	8,043	(5,000)	24,188
Cemetry Committee	15,405	2,000		17,405
	41,522	12,079	(5,113)	48,488

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

13. FEES AND CHARGES

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
By Program:			
Governance	150	0	150
Law, order, public safety	900	824	900
Health	20,000	0	0
Education and welfare	13,000	9,782	8,000
Housing	181,700	159,004	161,000
Community amenities	12,000	10,146	11,200
Recreation and culture	2,200	3,955	1,700
Transport	100	4,523	0
Economic services	600,500	540,425	88,300
Other property and services	215,500	431,142	39,000
	1,046,050	1,159,800	310,250

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 2022/2023				
GL #	DESCRIPTION	ANNUAL BUDGET 2022/2023	ACTUAL 2021/2022	ADOPTED BUDGET 2021/2022
	RATE EXPENDITURE			
	Operating Expenditure			
03100	ABC Costs- Rate Revenue	32,000	28,378	27,000
03101	Rate Notice Stationery expense	500	246	500
03102	Rates Recovery - Legal Expenses	1,500	0	1,500
03103	Valuation Expenses and Title Searches Expense	4,000	4,538	4,000
03107	Rates Written-off	500	77	500
	Sub Total	38,500	33,238	33,500
	RATE REVENUE			
	Operating Income			
03104	General Rates Levied	(1,107,200)	(1,062,214)	(1,057,980)
03105	Ex-Gratia Rates Received	(4,700)	(4,745)	(4,650)
03106	Penalty Interest Raised on Rates	(2,800)	(3,200)	(1,400)
03108	Back Rates Levied	0	0	0
03109	Instalment Interest Received	(2,000)	(1,678)	(1,250)
03110	Rates Administration Fee Received	(1,000)	(600)	0
03112	Other Revenue	(500)	(880)	(500)
	Sub Total	(1,118,200)	(1,073,316)	(1,065,780)

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. 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.
Management	
New Budget Initiatives and Highlights	<ul style="list-style-type: none"> ➤ The GRV rate in the dollar increase has been kept at 4% to 7.6046 and Mining Differential rate of 21.3535 ➤ The UV rate in the dollar will be 1.4065 (4%) ➤ Minimum rates for both GRV and UV assessments increase to \$370 and Differential for Mining at \$200 ➤ 03101 Postage of Rate/Instalment Notices 500.00 ➤ 03103 Annual UV Valuation Revaluation 4,000.00 ➤ 03102 Legal Expense on Outstanding Rates 1,500.00 ➤ 03107 Mining Tenements (Dead) 500.00 ➤ 03106 11% Interest on Outstanding Rates 2,800.00 ➤ 03110 Administration charge remains at \$10 per assessment 1,000.00 ➤ 03109 Reduced to 5% pa on Instalment Notices 2,000.00
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 Rates is \$30 per assessment.
Capital Investment	None
Financing	None

SHIRE OF WESTONIA Schedule 3 - GENERAL PURPOSE FUNDING ANNUAL BUDGET 2022/2023				
GL #	DESCRIPTION	ANNUAL BUDGET 2022/2023	ACTUAL 2021/2022	ADOPTED BUDGET 2021/2022
03210	Other General Purpose Funding			
	Operating Expenditure			
	Bank Fees Expense	3,000	2,644	5,000
	Sub Total	3,000	2,644	5,000
	Other General Purpose Funding			
	Operating Income			
03201	Grants Commission Grant Received - General	(257,600)	(546,496)	(397,804)
03202	Grants Commission Grant Received- Roads	(103,000)	(269,603)	(235,213)
03204	Interest Received - Muni	(1,000)	0	(1,000)
03204	Interest Received - Reserves	(10,000)	(11,644)	(15,000)
03204	Interest Received - Trust	(100)	0	(100)
03205	Other General Purpose funding received	(250)	0	(250)
	Sub Total	(371,950)	(827,743)	(649,367)
	TOTAL INCOME TO OPERATING STATEMENT	(1,490,150)	(1,901,059)	(1,715,147)
	TOTAL EXPENDITURE TO OPERATING STATEMENT	41,500	35,881	38,500

Note 18 (b) - Account Detail (by Reporting Program)	
Operating Program	GENERAL PURPOSE FUNDING
Operating Sub-Program	Other General Purpose Funding
Description/Objectives	Untied government grants and the proceeds from investing Council funds that are surplus to requirements during the reporting period.
Management	Chief Executive Officer. In recognition of the work required to respond to grant information and the engagement of a consultant to assist with submissions, an amount of administration expenses is allocated to this Sub-Program.
New Budget Initiatives and Highlights	<p>➤ 03201 Grants Commission - General Purpose</p> <p>Federal Assistance Grant - General 848,000.00</p> <p>FAGS Quarterly Payment 257,600.00</p> <p>1,105,600.00</p> <p>➤ 03202 Grants Commission - Road</p> <p>Federal Assistance Grant - Roads 481,000.00</p> <p>FAGS Quarterly Payment 103,000.00</p> <p>584,000.00</p> <p>➤ 03202 Investments Interest</p> <p>Municipal Interest 1,000.00</p> <p>Reserve Interest 10,000.00</p> <p>Trust Interest 100.00</p> <p>11,100.00</p> <p>➤ 03210 Bank Charges</p> <p>Municipal Bank Fees (EFTPOS, AutoPay's, Credit Card) 3,000.00</p> <p>3,000.00</p>
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 2022/2023				
GL #	DESCRIPTION	ANNUAL BUDGET 2022/2023	ACTUAL 2021/2022	BUDGET 2021/2022
	Members of Council			
	Operating Expenditure			
04100	Members Travelling Expenses paid	1,000	679	1,000
04101	Members Conference Expenses	6,000	6,050	6,000
04101	Members Conference Expenses	9,000	8,317	5,000
04102	Council Election Expenses	500	356	2,000
04103	President's Allowance paid	5,600	5,553	5,589
04104	Members Refreshments & Receptions Expense	16,000	17,655	16,000
04105	Members - Insurance	23,000	17,734	13,900
04106	Members - Subscriptions			
04106	<i>SCRM Subs - Regional Risk Management</i>	7,500	4,575	7,500
04106	<i>SGEZ Subs-Great Eastern Zone</i>	3,500	3,500	0
04106	<i>SLGMA Subs-LGMA Corporate</i>	750	797	750
04106	<i>SWALGA Subs-WALGA</i>	24,000	23,268	19,000
04106	<i>SOTHER Subs-Other (SLIPs)</i>	2,500	2,405	2,500
04106	<i>SWEROC Subs-WEROC, CEACA</i>	32,000	32,545	32,000
04107	Members - Donation & Gifts	3,000	3,655	3,000
04108	Members Telephone Subsidy Paid	1,200	818	1,200
04109	Members Sitting Fees Paid	21,500	21,534	21,534
04110	Consultant Fees Expense	45,000	50,668	33,000
04111	Training Expenses of Members	3,000	2,784	3,000
04112	Maintenance - Council Chambers			
04112	<i>BCCH Maintenance - Council Chambers Other</i>	1,000	1,012	600
04112	<i>BCCH Maintenance - Council Chambers Other</i>	900	1,163	900
04112	<i>BCCH Maintenance - Council Chambers Cleaning</i>	500	229	500
04112	<i>BCCH Maintenance - Council Chambers Utilities</i>	0	200	0
04112	<i>BCCH Maintenance - Council Chambers Utilities</i>	800	198	800
04113	ABC Costs- Relating to Members	79,500	142,188	135,000
04114	Audit Fees expense	23,000	24,045	21,000
04118	Advertising	2,000	0	2,000
04120	Public Relations/ Promotions	2,500	2,549	2,500
04199	Depreciation - Members of Council	50	0	40
	TOTAL EXPENDITURE TO OPERATING STATEMENT	315,300	374,479	336,313
	Members of Council			
	Operating Income			
04115	Other Income Relating to Members	0	0	0
04121	Contributions, Reimbursements	(1,000)	0	(1,000)
04122	Photocopying	(100)	0	(100)
04123	Drought Assistance Funding - Income	0	0	0
04124	Sale of Electoral Rolls	(50)	0	(50)
	TOTAL INCOME TO OPERATING STATEMENT	(1,150)	0	(1,150)

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

Operating Program	GOVERNANCE																																						
Operating Sub-Program	Members of Council																																						
Description/Objectives	The maintenance of a representative body of community members elected to fill the role of Councillors and President as required by the Local Government Act 1995 Financial Contributions to MSHS Chaplaincy Service The Chief Executive Officer is responsible to ensure that the policies & decisions of the Elected Members are implemented in an efficient and effective manner.																																						
Management																																							
New Budget Initiatives and Highlights	<p>➤ 04114 Audit Fees</p> <table> <tr> <td>Audit Fees (Other)</td><td>1,400.00</td></tr> <tr> <td>2022/2023 Audit Fees (Interim /Final)</td><td>21,600.00</td></tr> <tr> <td></td><td>23,000.00</td></tr> </table> <p>➤ 04103 22/23 Presidents Allowance per SAT 5,589.00</p> <p>➤ 04109 22/23 Councillors Fee @ \$3589 21,534.00</p> <p>➤ 04100 Councillors @ .71c per Km 1,000.00</p> <p>➤ 04108 iPad Recharge 1,200.00</p> <p>➤ 04101 LG Week 6,000.00</p> <p>LG Week Expenses (Accom & Meals) 9,000.00</p> <p>38,734.00</p> <p>➤ 04110 Consultancy</p> <table> <tr> <td>Corporate Business Plan</td><td>7,500.00</td></tr> <tr> <td>Asset Valuation Infrastructure</td><td>7,700.00</td></tr> <tr> <td>Long Term Financial Plan</td><td>9,500.00</td></tr> <tr> <td>Local Laws</td><td>3,000.00</td></tr> <tr> <td>Planning</td><td>15,000.00</td></tr> <tr> <td>Other</td><td>2,300.00</td></tr> <tr> <td></td><td>45,000.00</td></tr> </table> <p>➤ 04104 Refreshments & Receptions</p> <table> <tr> <td>Council Meetings</td><td>8,000.00</td></tr> <tr> <td>Council Functions</td><td>8,000.00</td></tr> <tr> <td></td><td>16,000.00</td></tr> </table> <p>➤ 04105 Insurance</p> <table> <tr> <td>Management Liability</td><td>7,510.00</td></tr> <tr> <td>Personal Accident</td><td>870.00</td></tr> <tr> <td>Travel</td><td>750.00</td></tr> <tr> <td>Other Property</td><td>2000.00</td></tr> <tr> <td>Crime & Cyber Crime</td><td>6,870.00</td></tr> <tr> <td></td><td>18,000.00</td></tr> </table>	Audit Fees (Other)	1,400.00	2022/2023 Audit Fees (Interim /Final)	21,600.00		23,000.00	Corporate Business Plan	7,500.00	Asset Valuation Infrastructure	7,700.00	Long Term Financial Plan	9,500.00	Local Laws	3,000.00	Planning	15,000.00	Other	2,300.00		45,000.00	Council Meetings	8,000.00	Council Functions	8,000.00		16,000.00	Management Liability	7,510.00	Personal Accident	870.00	Travel	750.00	Other Property	2000.00	Crime & Cyber Crime	6,870.00		18,000.00
Audit Fees (Other)	1,400.00																																						
2022/2023 Audit Fees (Interim /Final)	21,600.00																																						
	23,000.00																																						
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Local Laws	3,000.00																																						
Planning	15,000.00																																						
Other	2,300.00																																						
	45,000.00																																						
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Travel	750.00																																						
Other Property	2000.00																																						
Crime & Cyber Crime	6,870.00																																						
	18,000.00																																						
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.																																						

SHIRE OF WESTONIA Schedule 4 - GOVERNANCE ANNUAL BUDGET 2022/2023				
GL #	DESCRIPTION	ANNUAL BUDGET 2022/2023	ACTUAL 2021/2022	BUDGET 2021/2022
	Members of Council			
	Sub Total	0	0	0
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	0	0	0

IE
CODE

The Council is required to engage an independent Auditor who conducts an attestation audit in accordance with the Local Government Act 1995 and associated Audit Regulations

Service Levels The Elected Members meet regularly on the third Thursday of each month to consider matters requiring a decision. These meeting are open to the public and contain a period for public questions at the commencement of the meeting

Fees & Charges Copies of all council documents including Agendas and Minutes are available to the public at cost.

Payments to Elected Members Councillors attendance at ordinary and special meetings of council are eligible for a payment of a fee set by Council. The President is paid an allowance determined by Council for expenses and entertainment costs. Elected Members are reimbursed travel expenses to meetings and/or events sanctioned by Council

Photocopying A4 Single sided - \$0.25
A4 Double sided - \$0.30
A3 Single Sided - \$0.35
A3 Double Sided - \$0.40
Colour pages per sheet - \$1.00

Capital Investment None.

Financing None.

SHIRE OF WESTONIA Schedule 5 - LAW, ORDER & PUBLIC SAFETY ANNUAL BUDGET 2022/2023				
GL #	DESCRIPTION	ANNUAL BUDGET 2022/2023	ACTUAL 2020/2021	BUDGET 2020/2021
	OPERATING EXPENDITURE			
	Fire Control			
05100	ABC Costs- Fire Prevention	24,000	27,494	38,000
05101	Bush Fire Control Maintenance Plant & Equipment	10,000	24,496	8,155
05102	Bush Fire Control Maintenance Land & Building	1,500	258	1,500
05103	Bush Fire Control	1,000	1,000	0
05104	Bush Fire Control Insurance	15,500	15,237	13,300
05112	Bush Fire Clothing, Training & Accs.	7,200	163	1,375
05113	Utilities Communication & Power	2,500	3,019	800
05113	Utilities Communication & Power	2,500	3,869	0
05114	Other Goods & Services	1,000	0	1,000
05199	Depreciation - Fire Prevention	1,000	900	7,000
05199	Depreciation - Fire Prevention	6,400	6,300	10,000
	Sub Total	72,600	82,736	81,130
	OPERATING REVENUE			
	Fire Control			
05105	Income Relating to Fire Prevention	0	(835)	0
05106	Bush Fire Reimbursements	0	0	0
05107	FESA Operating Grant	(31,000)	(23,169)	(24,000)
05108	Edna May MOU Emergency Services	(13,500)	(13,636)	(13,500)
05111	FESA ESL Admin Fee	(4,000)	(4,400)	(4,000)
	Sub Total	(48,500)	(42,041)	(41,500)
	OPERATING EXPENDITURE			
	Animal Control			
05200	Expenses Relating to Animal Control	0	0	0
05201	Animal Control - Ranger Expense	5,000	2,633	5,000
	Sub Total	5,000	2,633	5,000
	OPERATING REVENUE			
	Animal Control			
05202	Fines and Penalties - Animal Control	(100)	0	(100)
05203	Dog Registration Fees	(750)	(824)	(750)
	Sub Total	(850)	(824)	(850)
	OPERATING REVENUE			
	Other Law Order and Public Safety			
05301	Income Relating to Other Law	(50)	0	(50)
	Sub Total	(50)	0	(50)
	TOTAL EXPENDITURE TO OPERATING STATEMENT	77,600	85,369	86,130
	TOTAL INCOME TO OPERATING STATEMENT	(49,400)	(42,865)	(42,400)

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. Chief Executive Officer		
Management	➤ 05104 Insurance		
New Budget Initiatives and Highlights		Bushfire Insurance - Brigades	9,600.00
		Bushfire Insurance - Property	900.00
		Bushfire Insurance - Vehicles	4,500.00
			15,000.00
	➤	Fire Prevention Grants	
	05107	Fire and Emergency Services	31,000.00
	05108	Evolution MOU	13,500.00
	05111	Admin Fee	4,000.00
			48,500.00
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 Statute conveys various obligation and duties upon the Shire.		
Service Levels	N/A		
Fees & Charges	None.		
Capital Investment	None.		
Financing	None.		

SHIRE OF WESTONIA Schedule 5 - LAW, ORDER & PUBLIC SAFETY ANNUAL BUDGET 2022/2023				
GL #	DESCRIPTION	ANNUAL BUDGET 2022/2023	ACTUAL 2020/2021	BUDGET 2020/2021
	CAPITAL EXPENDITURE			
	Fire Control			
05109	Purchase Land and Buildings - Fire Prevention	0	0	0
05110	Purchase Plant Fire Prevention	0	817	0
	Sub Total	0	817	0
	CAPITAL EXPENDITURE			
	Other Law Order and Public Safety			
05302	Purchase Plant - Law & Order	0	0	0
	Sub Total	0	0	0
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	0	0	0

Note 18 (b) - Account Detail (by Reporting Program)				
Operating Program	LAW ORDER & PUBLIC SAFETY			
Operating Sub-Program	Animal Control			
Description/Objectives	The provision of animal control within the District in accordance with State Legislation for the betterment of residents and visitors. The implementation and ongoing management of Crime & Safety Plans and Emergency Service Plans			
Management	Chief Executive Officer			
700 New Budget Initiatives and Highlights	➤	05201	Animal Control Officer Contract	5,000.00
700	➤	05203	2022/2023 Dog Registrations	750.00
	➤	05202	Impounding of Dog - Release Fee	100.00
700				
Local Laws	None.			
Statutory Requirements	The Council is obligated to administer the Dog Act and Emergency management Plan throughout the district. Both are State Legislation.			
Service Levels	Central Wheatbelt Ranger Services provides service via contract arrangement.			
Fees & Charges	License Charges: Unsterilised 1 Year \$ 30.00 Unsterilised 3 Years \$ 75.00 Sterilised 1 Year \$ 10.00 Sterilised 3 Years \$ 18.00 Pensioners 50% of the above-mentioned charges.			
Capital Investment	None.			
Financing	None.			

SHIRE OF WESTONIA Schedule 7 - HEALTH ANNUAL BUDGET 2022/2023				
GL #	DESCRIPTION	ANNUAL BUDGET 2022/2023	ACTUAL 2021/2022	BUDGET 2021/2022
	CAPITAL EXPENDITURE			
	Health Inspection and Administration			
07402	Purchase Furniture & Equipment - Preventative Services -	0	0	0
07405	Purchase Plant - Preventative Services - Administration & Inspection	0	0	0
	Sub Total	0	0	0
	CAPITAL EXPENDITURE			
	Preventative Services - Pest Control			
07603	Purchase Furniture & Equipment - Preventative Services - Other	0	0	0
	Sub Total	0	0	0
	CAPITAL EXPENDITURE			
	Other Health			
07702	Purchase Furniture & Equipment - Other Health	10,000	0	0
	Sub Total	10,000	0	0
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	10,000	0	0

Operating Program		HEALTH	
Operating Sub-Program		All Health	
Description/Objectives		<ul style="list-style-type: none"> • The provision of a Regional Health Service, compliance with the Health Acts to ensure a high standard of environmental health is maintained in the district. • Provision of a Medical Centre for visiting RFDS Doctor and maintenance of an Ambulance Service to the community. • Mosquito Control program for the Westonia Townsite 	
	Management	Chief Executive Officer	
700			
700	New Budget Initiatives and Highlights	➤ Relocating Dr Surgery	10,000.00
			10,000.00
	Local Laws	Shire of Westonia Health Local Law.	
	Statutory Requirements	Administration in accordance with the Health Act (State Legislation).	
700	Service Levels	N/A	
	Fees & Charges	Nurse Practitioner Service Fee \$22.00 inc GST per Person	
	Capital Investment	None.	
700			
	Financing	None.	

SHIRE OF WESTONIA Schedule 8 - EDUCATION & WELFARE ANNUAL BUDGET 2022/2023				
GL#	DESCRIPTION	ANNUAL BUDGET 2022/2023	ACTUAL 2021/2022	BUDGET 2021/2022
	OPERATING EXPENDITURE			
	Pre Schools			
08100	ABC Costs Relating to Pre-Schools	16,000	0	6,750
08101	Westonia Primary School	1,500	0	1,500
08101	Westonia Primary School	2,500	2,197	2,500
08101	Westonia Primary School	500	2,036	500
08101	Westonia Primary School	2,800	2,212	1,800
08101	Westonia Primary School	1,000	1,351	1,000
08101	Westonia Primary School	500	740	500
08101	Westonia Primary School	4,000	12,229	4,000
08102	Merredin College Chaplaincy Service	0	0	0
08199	Depreciation - School	9,200	9,167	10,000
08199	Depreciation - School	0	0	500
	Sub total	38,000	29,931	29,050
	OPERATING REVENUE			
	Pre Schools			
08103	Income Relating to Schools	(34,000)	(237,147)	(90,500)
08105	Charges Caravan Overflow	(8,000)	(9,782)	(8,000)
08105	Charges School Dongas	(5,000)	(745)	(750)
	Sub total	(47,000)	(247,675)	(99,250)
	OPERATING EXPENDITURE			
	Aged & Disabled - Senior Citizens			
08400	Expenses Relating to Aged & Disabled - Senior Citizens	0	0	0
08401	Seniors Activities	7,500	2,190	2,500
08402	Wheatbelt Agcare	500	0	500
	Sub total	8,000	2,190	3,000
	OPERATING REVENUE			
	Aged & Disabled - Senior Citizens			
08403	Income Relating to Aged & Disabled - Senior Citizens	(5,000)	0	0
	Sub total	(5,000)	0	0

Note 18 (b) - Account Detail (by Reporting Program)			
IE CODE	Operating Program Operating Sub-Program	EDUCATION & WELFARE	
	Description/Objectives	Education	
		The provision support for education & welfare within the District for the betterment of residents. Financial Contributions to Wheatbelt Agcare Service. Host an annual Seniors Luncheon	
	Management	Council assists by way of donation to existing education support facilities	
	New Budget Initiatives and Highlights	➤ 08101 Westonia Primary School School Gardens 6,000.00 Building Mtce 4,000.00 10,000.00 ➤ 08103 Lease Income 34,000.00 ➤ 08105 Charges Caravan Overflow 8,000.00 Charges School Dongas 5,000.00 ➤ 08401 Seniors Activities - Contributions 7,500.00 ➤ 08403 Grant Seniors 5,000.00	
	Local Laws	None.	
	Statutory Requirements	None.	
	Service Levels	Financial Support	
	Fees & Charges	None.	
	Capital Investment	None.	
	Financing	None.	

SHIRE OF WESTONIA Schedule 8 - EDUCATION & WELFARE ANNUAL BUDGET 2022/2023				
GL#	DESCRIPTION	ANNUAL BUDGET 2022/2023	ACTUAL 2021/2022	BUDGET 2021/2022
08603	OPERATING EXPENDITURE			
	Other Welfare			
	Primary School Workshop Expenses	0	0	0
	Sub total	0	0	0
08601	OPERATING REVENUE			
	Other Welfare			
	Income Relating to Other Welfare	0	0	0
	Sub total	0	0	0
	TOTAL EXPENDITURE TO OPERATING STATEMENT	46,000	32,121	32,050
	TOTAL INCOME TO OPERATING STATEMENT	(52,000)	(247,675)	(99,250)
08103	CAPITAL REVENUE			
	Pre Schools			
	Income Relating to Schools		(237,147)	(90,500)
	Sub Total	0	(237,147)	(90,500)
08104	CAPITAL EXPENDITURE			
	Pre Schools			
	Purchase Land & Buildings- Rooms at School	80,000	212,320	250,000
	Sub total	80,000	212,320	250,000
08203 08602	Other Education			
	Purchase Furniture & Equipment	10,000	0	0
	Purchase Furniture & Equipment - Other Welfare	0	0	0
	Sub total	10,000	0	0
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	90,000	212,320	250,000
	TOTAL CAPITAL REVENUE TO STATEMENT	0	(237,147)	(90,500)

IE		Note 18 (b) - Account Detail (by Reporting Program)	
CODE			
	<div>Operating Program</div> <div>Operating Sub-Program</div>	EDUCATION & WELFARE	
		Education	
520	Description/Objectives	<div>▮ The provision support for education & welfare within the District for the betterment of residents.</div> <div>▮ Financial Contributions to Wheatbelt Agcare Service.</div> <div>▮ Host an annual Seniors Luncheon</div>	
110	Management	Council assists by way of donation to existing education support facilities	
	New Budget Initiatives and Highlights		
		Capital Expenditure	
		➤ 08104 School Accommodation	80,000.00
		➤ 08203 Fit out of Accommodation Rooms eg Fridge, Microwave	10,000.00
			<hr/> 90,000.00
	Local Laws	None.	
	Statutory Requirements	None.	
	Service Levels	Financial Support	
181	Fees & Charges	None.	
	<div>Capital Investment</div>	None.	
	<div>Financing</div>	None.	
700			
700			
700			

<p style="text-align: center;">SHIRE OF WESTONIA</p> <p style="text-align: center;">Schedule 9 - HOUSING</p> <p style="text-align: center;">ANNUAL BUDGET 2022/2023</p>

GL #	DESCRIPTION	ANNUAL BUDGET 2022/2023	ACTUAL 2021/2022	BUDGET 2021/2022
	OPERATING EXPENDITURE			
	Staff Housing			
09101	B20DIO Maintenance 20 Diorite St -Rental	1,000	29,984	10,000
09101	B20DIO Maintenance 20 Diorite St -Rental	1,000	1,426	2,000
09101	B20DIO Maintenance 20 Diorite St -Rental	850	1,210	850
09101	B20DIO Maintenance 20 Diorite St -Rental	0	474	1,500
09101	B20DIO Maintenance 20 Diorite St -Rental	2,000	1,839	2,800
09101	B20DIO Maintenance 20 Diorite St -Rental	0	78	1,000
09211	B301PY Maintenance 301 Pyrite Street - CEO	7,000	4,697	4,000
09211	B301PY Maintenance 301 Pyrite Street - CEO	1,500	312	1,500
09211	B301PY Maintenance 301 Pyrite Street - CEO	2,000	1,273	2,000
09211	B301PY Maintenance 301 Pyrite Street - CEO	1,000	646	1,000
09211	B301PY Maintenance 301 Pyrite Street - CEO	800	0	800
09201	B4QUA Maintenance 4 Quartz St - Senior Finance	4,000	3,465	3,000
09201	B4QUA Maintenance 4 Quartz St - Senior Finance	500	836	500
09201	B4QUA Maintenance 4 Quartz St - Senior Finance	2,500	1,179	2,500
09201	B4QUA Maintenance 4 Quartz St - Senior Finance	100	0	100
09201	B4QUA Maintenance 4 Quartz St - Senior Finance	100	0	100
09201	B4QUA Maintenance 4 Quartz St - Senior Finance	100	0	100
09104	B37DIO Maintenance 37 Diorite St - Swimming Pool Manager	3,000	9,927	8,000
09104	B37DIO Maintenance 37 Diorite St - Swimming Pool Manager	500	0	500
09104	B37DIO Maintenance 37 Diorite St - Swimming Pool Manager	500	572	500
09104	B37DIO Maintenance 37 Diorite St - Swimming Pool Manager	500	323	500
09105	B7QUA Maintenance 7 Quartz St - Plant Operator	3,000	5,623	8,000
09105	B7QUA Maintenance 7 Quartz St - Plant Operator	500	660	500
09105	B7QUA Maintenance 7 Quartz St - Plant Operator	0	0	0
09105	B7QUA Maintenance 7 Quartz St - Plant Operator	1,000	587	1,000
09105	B7QUA Maintenance 7 Quartz St - Plant Operator	0	0	0
09103	B42JAS Maintenance 42 Jasper St -Plant Operator	8,000	3,153	8,000
09103	B42JAS Maintenance 42 Jasper St -Plant Operator	500	572	500
09103	B42JAS Maintenance 42 Jasper St -Plant Operator	1,500	0	1,500
09103	B42JAS Maintenance 42 Jasper St -Plant Operator	0	477	0
09103	B42JAS Maintenance 42 Jasper St -Plant Operator	0	78	0
09102	B11QUA Maintenance 11 Quartz St - CDO/Plant Operator	16,000	3,495	3,000
09102	B11QUA Maintenance 11 Quartz St - CDO/Plant Operator	500	87	500
09102	B11QUA Maintenance 11 Quartz St - CDO/Plant Operator	550	858	550
09102	B11QUA Maintenance 11 Quartz St - CDO/Plant Operator	200	0	200
09102	B11QUA Maintenance 11 Quartz St - CDO/Plant Operator	1,000	1,020	1,000
09102	B11QUA Maintenance 11 Quartz St - CDO/Plant Operator	550	78	550

Note 18 (b) - Account Detail (by Reporting Program)			
IE	Operating Program	HOUSING	
CODE	Operating Sub-Program	Staff Housing	
	Description/Objectives	The provision of housing facilities to staff members.	
	Management	Chief Executive Officer.	
520			
540	New Budget Initiatives	>	Staff Housing - Building Maintenance as per
570	and Highlights		building inspections
541			
542		>	09102 General Maintenance - 20 Diorite St 4,850.00
543		>	09211 General Maintenance - 301 Pyrite St 12,300.00
520		>	09201 General Maintenance - 4 Quartz St 7,300.00
540		>	09104 General Maintenance - 37 Diorite St 4,500.00
542		>	09105 General Maintenance - 7 Quartz St 4,500.00
541		>	09103 General Maintenance - 42 Jasper St 10,000.00
570		>	09102 General Maintenance - 11 Quartz St 18,800.00
520		>	09109 General Maintenance - 13 Pyrite St 5,450.00
570			67,700.00
542			
500	Local Laws	None.	
901			
900	Statutory Requirements	None.	
520	Service Levels	N/A	
540	Fees & Charges	Employee Rental - \$40 per week (Houses)	
570			
542	Capital Investment	None.	
520			
570	Financing	None.	
541			
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SHIRE OF WESTONIA Schedule 9 - HOUSING ANNUAL BUDGET 2022/2023				
GL #	DESCRIPTION	ANNUAL BUDGET 2022/2023	ACTUAL 2021/2022	BUDGET 2021/2022
09109	B13PYR Maintenance 13 Pyrite Street -Plant Operator	3,000	0	0
09109	B13PYR Maintenance 13 Pyrite Street -Plant Operator	700	0	0
09109	B13PYR Maintenance 13 Pyrite Street -Plant Operator	550	0	0
09109	B13PYR Maintenance 13 Pyrite Street -Plant Operator	200	86	0
09109	B13PYR Maintenance 13 Pyrite Street -Plant Operator	1,000	0	0
09107	Staff House Costs Allocated to Works	(55,000)	(54,386)	(30,000)
09108	Depreciation - Staff Housing	27,400	28,246	27,000
	Sub Total	40,100	48,874	65,550
09100	Staff Housing - ABC Costs	24,000	14,219	0
	Sub Total	64,100	63,093	65,550
	OPERATING REVENUE			
	Staff Housing			
09121	Income 20 Diorite St -Rental	(10,000)	(2,000)	0
09230	Income 301 Pyrite Street - CEO	0	0	0
09124	Income 37 Diorite St - Swimming Pool Manager	(2,100)	(640)	(2,080)
09125	Income 7 Quartz St - Plant Operator	(2,100)	(2,000)	(2,080)
09123	Income 42 Jasper St - Swimming Pool Manager	(2,100)	(1,920)	(2,080)
09220	Income 4 Quartz St - Senior Finance	(2,100)	(2,080)	(2,080)
09122	Income 11 Quartz St - CDO/Plant Operator	(2,100)	0	(1,040)
09130	Income 13 Pyrite Street -Plant Operator	(2,100)	(400)	0
09129	Reimbursements	(3,000)	0	0
	Sub Total	(25,600)	(9,040)	(9,360)
	OPERATING EXPENDITURE			
	Other Housing			
09202	B55WO Maintenance 55 Wolfram St -Ramelius Resources	0	193	2,500
09202	B55WO Maintenance 55 Wolfram St -Ramelius Resources	800	660	500
09202	B55WO Maintenance 55 Wolfram St -Ramelius Resources	0	78	50
09202	B55WO Maintenance 55 Wolfram St -Ramelius Resources	0	430	1,500
09203	Maintenance - Lifestyle			
09203	BLS1 Maintenance H6 501 Quartz Street	1,500	497	1,500
09203	BLS1 Maintenance H6 501 Quartz Street	500	615	500
09203	BLS1 Maintenance H6 501 Quartz Street	800	682	500
09203	BLS1 Maintenance H6 501 Quartz Street	50	0	50
09203	BLS1 Maintenance H6 501 Quartz Street	50	0	50
09203	BLS2 Maintenance H8 501 Quartz Street	6,500	497	4,500
09203	BLS2 Maintenance H8 501 Quartz Street	500	615	500
09203	BLS2 Maintenance H8 501 Quartz Street	800	792	500
09203	BLS2 Maintenance H8 501 Quartz Street	50	0	50
09203	BLS2 Maintenance H8 501 Quartz Street	50	0	50

Note 18 (b) - Account Detail (by Reporting Program)		
Operating Program	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	
	➤ 09202 55 Wolfram St - Ramelius	500.00
	➤ 09203 Lifestyle Village (\$2600 each)	13,000.00
	➤ 09208 17 Pyrite St - JV Units (\$2650)	7,950.00
		21,450.00
	➤ 09236 Other Housing Building Depreciation	40,000.00
	➤ 09221 55 Wolfram St - Ramelius	20,000.00
	➤ 09222 5 x Lifestyle Village (\$17,300 each)	86,500.00
	➤ 09227 3x 17 Pyrite St - JV Units (\$4,400)	11,000.00
	➤ 09238 4x Aged Units (\$4,420)	17,600.00
		135,100.00
	➤ 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 2022/2023					
GL #	DESCRIPTION	ANNUAL BUDGET 2022/2023	ACTUAL 2021/2022	BUDGET 2021/2022	IE CODE
09203	BLS3 Maintenance H10 501 Quartz Street	1,500	497	1,500	520
09203	BLS3 Maintenance H10 501 Quartz Street	500	615	500	542
09203	BLS3 Maintenance H10 501 Quartz Street	800	660	500	570
09203	BLS3 Maintenance H10 501 Quartz Street	50	0	50	900
09203	BLS3 Maintenance H10 501 Quartz Street	50	0	50	901
09203	BLS4 Maintenance H12 501 Quartz Street	1,500	49,467	4,500	520
09203	BLS4 Maintenance H12 501 Quartz Street	500	615	500	542
09203	BLS4 Maintenance H12 501 Quartz Street	800	792	500	570
09203	BLS4 Maintenance H12 501 Quartz Street	50	66	50	900
09203	BLS4 Maintenance H12 501 Quartz Street	50	0	50	901
09203	BLS5 Maintenance H14 501 Quartz Street	1,500	497	1,500	520
09203	BLS5 Maintenance H14 501 Quartz Street	500	615	500	542
09203	BLS5 Maintenance H14 501 Quartz Street	800	660	500	570
09203	BLS5 Maintenance H14 501 Quartz Street	50	0	50	900
09203	BLS5 Maintenance H14 501 Quartz Street	50	0	50	901
09206	Maintenance Quartz Street Age Units				
09206	MQUAU1 Quartz Street Age Unit No.6	1,500	413	1,000	520
09206	MQUAU1 Quartz Street Age Unit No.6	0	0	0	521
09206	MQUAU1 Quartz Street Age Unit No.6	50	0	50	540
09206	MQUAU1 Quartz Street Age Unit No.6	500	265	500	542
09206	MQUAU1 Quartz Street Age Unit No.6	800	440	500	570
09206	MQUAU2 Quartz Street Age Unit No.7	250	14	250	500
09206	MQUAU2 Quartz Street Age Unit No.7	1,500	818	1,000	520
09206	MQUAU2 Quartz Street Age Unit No.7	50	0	50	540
09206	MQUAU2 Quartz Street Age Unit No.7	0	0	0	521
09206	MQUAU2 Quartz Street Age Unit No.7	500	265	500	542
09206	MQUAU2 Quartz Street Age Unit No.7	800	440	500	570
09206	MQUA3 Quartz Street Age Unit No.8	250	14	250	500
09206	MQUA3 Quartz Street Age Unit No.8	1,500	1,030	1,000	520
09206	MQUA3 Quartz Street Age Unit No.8	0	0	0	521
09206	MQUA3 Quartz Street Age Unit No.8	50	0	50	540
09206	MQUA3 Quartz Street Age Unit No.8	0	0	0	541
09206	MQUA3 Quartz Street Age Unit No.8	500	265	500	542
09206	MQUA3 Quartz Street Age Unit No.8	800	440	500	570
09206	MQUA4 Quartz Street Age Unit No.9	250	14	250	500
09206	MQUA4 Quartz Street Age Unit No.9	1,500	204	1,000	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	265	500	542

SHIRE OF WESTONIA Schedule 9 - HOUSING ANNUAL BUDGET 2022/2023					
GL #	DESCRIPTION	ANNUAL BUDGET 2022/2023	ACTUAL 2021/2022	BUDGET 2021/2022	IE CODE
09206	MQUA4 Quartz Street Age Unit No.9	800	440	500	570
09206	MQUA4 Quartz Street Age Unit No.9	0	16	0	900
09206	MQUA4 Quartz Street Age Unit No.9	0	0	0	901
09208	Maintenance - 17 Pyrite Street JV Units		0		
09208	BJV1 Maintenance U1 17 Pyrite St	0	0	0	500
09208	BJV1 Maintenance U1 17 Pyrite St	1,500	485	6,000	520
09208	BJV1 Maintenance U1 17 Pyrite St	50	0	50	521
09208	BJV1 Maintenance U1 17 Pyrite St	100	59	100	540
09208	BJV1 Maintenance U1 17 Pyrite St	500	0	500	541
09208	BJV1 Maintenance U1 17 Pyrite St	500	1,143	500	542
09208	BJV1 Maintenance U1 17 Pyrite St	800	484	500	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	1,500	768	6,000	520
09208	BJV2 Maintenance U2 17 Pyrite St	50	0	50	521
09208	BJV2 Maintenance U2 17 Pyrite St	100	59	100	540
09208	BJV2 Maintenance U2 17 Pyrite St	500	0	500	541
09208	BJV2 Maintenance U2 17 Pyrite St	500	1,222	500	542
09208	BJV2 Maintenance U2 17 Pyrite St	0	0	0	543
09208	BJV2 Maintenance U2 17 Pyrite St	800	484	500	570
09208	BJV2 Maintenance U2 17 Pyrite St	0	0	0	900
09208	BJV2 Maintenance U2 17 Pyrite St	0	0	0	901
09208	BJV3 Maintenance U3 17 Pyrite St	0	0	0	500
09208	BJV3 Maintenance U3 17 Pyrite St	1,500	211	6,000	520
09208	BJV3 Maintenance U3 17 Pyrite St	50	0	50	521
09208	BJV3 Maintenance U3 17 Pyrite St	100	789	100	540
09208	BJV3 Maintenance U3 17 Pyrite St	500	0	500	541
09208	BJV3 Maintenance U3 17 Pyrite St	500	1,266	500	542
09208	BJV3 Maintenance U3 17 Pyrite St	800	484	500	570
09208	BJV3 Maintenance U3 17 Pyrite St	0	0	0	900
09208	BJV3 Maintenance U3 17 Pyrite St	0	0	0	901
09212	Rental Lifestyle Village - Westonia Progress	18,100	4,524	18,096	520
09236	Depreciation Other Housing	39,100	39,036	40,000	550
	Sub Total	100,000	115,900	113,546	
09200	Other Housing - ABC Costs	24,000	0	0	903
	Sub Total	124,000	115,900	113,546	
	OPERATING REVENUE				
	Other Housing				
09221	Income 55 Wolfram St -Ramelius Resources	(500)	0	(500)	113
09221	Income 55 Wolfram St -Ramelius Resources	(19,500)	(18,952)	(19,500)	150

SHIRE OF WESTONIA Schedule 9 - HOUSING ANNUAL BUDGET 2022/2023				
GL #	DESCRIPTION	ANNUAL BUDGET 2022/2023	ACTUAL 2021/2022	BUDGET 2021/2022
09222	Income - Lifestyle			
09222	BLSI1 Income H6 501 Quartz Street	(16,800)	(16,728)	(16,800)
09222	BLSI1 Income H6 501 Quartz Street	(500)	0	(500)
09222	BLSI2 Income H8 501 Quartz Street	(16,800)	(18,096)	(16,800)
09222	BLSI2 Income H8 501 Quartz Street	(500)	0	(500)
09222	BLSI3 Income H10 501 Quartz Street	(16,800)	(16,728)	(16,800)
09222	BLSI3 Income H10 501 Quartz Street	(500)	0	(500)
09222	BLSI4 Income H12 501 Quartz Street	(16,800)	(18,096)	(16,800)
09222	BLSI4 Income H12 501 Quartz Street	(500)	0	(500)
09222	BLSI5 Income H14 501 Quartz Street	(16,800)	(16,728)	(16,800)
09222	BLSI5 Income H14 501 Quartz Street	(500)	0	(500)
09227	Income 17Pyrite St - JV Units			
09227	BJVI1 Income U1 17 Pyrite Street	(4,400)	(4,420)	(4,420)
09227	BJVI2 Income U2 17 Pyrite Street	(2,200)	(4,420)	(4,420)
09227	BJVI3 Income U3 17 Pyrite Street	(4,400)	(3,910)	(4,420)
09231	Income - Ramelius Resources Lease Camp/Carport	(24,000)	(24,176)	(17,200)
09238	U1AQUA Income -Age Units Quartz Street	(4,400)	(850)	(4,420)
09238	U2AQUA Income -Age Units Quartz Street	(4,400)	(4,195)	(4,420)
09238	U3AQUA Income -Age Units Quartz Street	(4,400)	(4,080)	(4,420)
09238	U4AQUA Income -Age Units Quartz Street	(4,400)	(4,760)	(4,420)
	Sub Total	(159,100)	(156,139)	(154,640)
	TOTAL EXPENDITURE TO OPERATING STATEMENT	188,100	178,993	179,096
	TOTAL INCOME TO OPERATING STATEMENT	(184,700)	(165,179)	(164,000)
	CAPITAL EXPENDITURE			
	Other Housing			
09232	Purchase Furniture & Equipment - Other Housing	5,000	3,394	12,000
09127	Purchase Land & Building - Staff Housing		279,738	460,000
	Sub Total	5,000	283,132	472,000
	CAPITAL REVENUE			
	Other Housing			
	Proceeds from Sale of Asset			
09237	Income -Sale of 42 Jasper St, Westonia - CAPITAL	(85,000)	0	(160,000)
09298	Profit on Sale of Asset	(39,800)	0	0
	Sub Total	(124,800)	0	(160,000)
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	5,000	283,132	472,000
	TOTAL CAPITAL REVENUE TO STATEMENT	(124,800)	0	(160,000)

Note 18 (b) - Account Detail (by Reporting Program)		
IE	Operating Program	HOUSING
CODE	Operating Sub-Program	Other Housing
	Description/Objectives	The provision housing to non-staff.
	Management	Chief Executive Officer.
150		
114	New Budget Initiatives	➤ Other Housing - Building Maintenance
150	and Highlights	CAPITAL
114		
150		➤ Sale of 42 Jasper Street
114		75,000.00
150	Local Laws	None.
114		
150	Statutory Requirements	None.
114	Service Levels	N/A
150	Fees & Charges	N/A
150		
150	Capital Investment	None.
150		
150	Financing	Principal Repayments Loan No 5 Lifestyle Village
150		
150		
150		
150		

SHIRE OF WESTONIA Schedule 10 - COMMUNITY AMENITIES ANNUAL BUDGET 2022/2023				
GL #	DESCRIPTION	ANNUAL BUDGET 2022/2023	ACTUAL 2021/2022	BUDGET 2021/2022
	OPERATING EXPENDITURE			
	Household Refuse			
10100	ABC Costs- Household Refuse	24,000	21,328	20,000
10103	Domestic Refuse Collection	13,000	11,408	12,000
10105	Refuse Collection Public Bins	4,000	4,064	4,098
10105	Refuse Collection Public Bins	5,000	4,517	5,410
10105	Refuse Collection Public Bins	1,000	978	2,340
10106	Refuse Maintenance	4,000	4,826	4,098
10106	Refuse Maintenance	4,000	705	4,000
10106	Refuse Maintenance	5,000	8,734	4,000
10106	Refuse Maintenance	5,000	4,917	5,410
10106	Refuse Maintenance	4,000	5,373	4,000
10107	Waste Oil Recycling	500	0	500
10108	Drum-Muster	500	0	1,000
	Sub Total	70,000	66,849	66,856
	OPERATING REVENUE			
	Household Refuse			
10120	Income Relating to Sanitation - Household Refuse	(13,000)	(10,146)	(9,700)
10122	Drum-Muster	(500)	0	(1,000)
10501	Income Relating to Protection Of Environment	0	0	0
	Sub Total	(13,500)	(10,146)	(10,700)
	OPERATING EXPENDITURE			
	Other Community Services			
10704	Maintenance - Public Conveniences	2,000	2,100	1,500
10704	Maintenance - Public Conveniences	2,500	995	4,500
10704	Maintenance - Public Conveniences	2,000	2,381	2,000
10705	Maintenance - Cemetery			
10706	<i>MCGD Maintenance - Grave Digging</i>	2,000	1,710	3,246
10706	<i>MCGD Maintenance - Grave Digging</i>	2,500	1,966	4,284
10706	<i>MCGD Maintenance - Grave Digging</i>	2,000	6,208	2,000
10706	<i>MCGD Maintenance - Grave Digging</i>	1,500	1,688	680
10799	Depreciation - Community Services	18,750	18,726	48,500
10799	Depreciation - Community Services	700	650	700
	Sub Total	33,950	36,424	67,410
	OPERATING REVENUE			
	Other Community Services			
10708	Cemetery Fees	(500)	0	(500)
	Sub Total	(500)	0	(500)
	TOTAL EXPENDITURE TO OPERATING STATEMENT	103,950	103,272	134,266

Note 18 (b) - Account Detail (by Reporting Program)			
IE CODE	Operating Program	Operating Sub-Program	COMMUNITY AMENITIES
			Refuse
	Description/Objectives		<ul style="list-style-type: none"> The maintenance of a service to householders for the collection of domestic rubbish. The Provision of Drum Muster and waste oil recycling service Maintenance of Refuse sites
	Management		Chief Executive Officer.
	New Budget Initiatives and Highlights		<ul style="list-style-type: none"> ➤ 10103 52 bins x \$2.57 per bin x 52 weeks 13,000.00 ➤ 10105 Refuse Collection Public Bins 10,000.00 ➤ 10106 Refuse Site Maintenance
	New Hole		<ul style="list-style-type: none"> Refuse Site Maintenance 14,000.00 Recycling Bulk Bins 4,000.00 Contactar - New Hole 4,000.00 22,000.00
			<ul style="list-style-type: none"> ➤ 10108 Drum Muster Expenses 500.00 ➤ 10107 Waste Oil Recycling 500.00 ➤ 10120 Domestic Refuse Receival Fees 13,000.00
			\$195 per service
	Local Laws		None.
	Statutory Requirements		The levy of a charge for the collection of rubbish is made under the Health Act (State Legislation).
	Service Levels		One weekly kerbside collection service (domestic).
	Fees & Charges		\$180 per bin (domestic).
	Capital Investment		None.
	Financing		None.

SHIRE OF WESTONIA Schedule 10 - COMMUNITY AMENITIES ANNUAL BUDGET 2022/2023				
GL #	DESCRIPTION	ANNUAL BUDGET 2022/2023	ACTUAL 2021/2022	BUDGET 2021/2022
	TOTAL INCOME TO OPERATING STATEMENT	(14,000)	(10,146)	(11,200)
	CAPITAL EXPENDITURE			
	Other Community Services			
10702	Purchase Land & Buildings - Other Community Amenities	0	0	0
10703	Purchase Plant & Equipment - Other Community Amenities	0	0	0
	Sub Total	0	0	0
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	0	0	0

Note 18 (b) - Account Detail (by Reporting Program)				
IE CODE	Operating Program	COMMUNITY AMENITIES		
	Operating Sub-Program	Other		
	Description/Objectives	The provision and maintenance of Cemetery and public conveniences.		
	Management	Chief Executive Officer.		
New Budget Initiatives and Highlights				
	➤ 10705	Westonia Cemetery		
		Cemetery Maintenance	2,000.00	
		Grave Digging	8,000.00	
			10,000.00	
	➤ 10704	Public Convenience		
		Public Convenience Wages	0.00	
		Public	1,500.00	
		Public Convenience Oheads	500.00	
			2,000.00	
	➤ 10799	Depreciation - Community Amenities		
			20,000.00	
	➤ 10708	Cemetery Charges		
			500.00	
	Local Laws	None.		
	Statutory Requirements	Cemetery Laws (State Legislation)		
	Service Levels	Accessible clean amenities for community use.		
	Fees & Charges	\$500 for burial & Niche Wall Interment fee		
	Capital Investment	None.		
	Financing	None.		

SHIRE OF WESTONIA Schedule 11 - RECREATION & CULTURE ANNUAL BUDGET 2022/2023				
GL #	DESCRIPTION	ANNUAL BUDGET 2022/2023	ESTIMATED ACTUAL 2021/2022	ADOPTED BUDGET 2021/2022
	OPERATING EXPENDITURE			
	Public Halls Civic Centres			
11100	ABC Costs- Public Halls & Civic Centres	79,500	106,629	100,000
11104	H001 Maintenance - Public Halls	2,500	3,335	2,500
11104	H001 Maintenance - Public Halls	9,000	4,327	9,000
11104	H001 Maintenance - Public Halls	1,000	1,196	1,000
11104	H001 Maintenance - Public Halls	2,500	3,835	2,500
11104	H001 Maintenance - Public Halls	0	236	0
11104	H001 Maintenance - Public Halls	3,000	2,509	2,000
11104	H002 Warralakin Hall	250	119	250
11104	H002 Warralakin Hall	0	513	0
11104	H002 Warralakin Hall	500	0	500
11104	H002 Warralakin Hall	1,000	922	500
11105	Maintenance - Complex/ Gym			
11105	BC1 Gym Maintenance/Operations	7,500	8,603	7,500
11105	BC1 Gym Maintenance/Operations	10,000	16,329	10,000
11105	BC1 Gym Maintenance/Operations	1,500	1,473	1,500
11105	BC1 Gym Maintenance/Operations	3,500	3,590	3,000
11105	BC1 Gym Maintenance/Operations	9,000	9,893	9,000
11105	BC2 Complex Minus Gym Maintenance/ Operations	2,000	1,233	2,000
11105	BC2 Complex Minus Gym Maintenance/ Operations	6,000	175	6,000
11105	BC2 Complex Minus Gym Maintenance/ Operations	1,500	1,473	1,500
11105	BC2 Complex Minus Gym Maintenance/ Operations	2,000	1,418	2,000
11106	BWST Maintenance - Wanderers Stadium	2,000	1,571	2,000
11106	BWST Maintenance - Wanderers Stadium	3,000	2,725	2,000
11106	BWST Maintenance - Wanderers Stadium	1,500	2,374	1,500
11106	BWST Maintenance - Wanderers Stadium	500	601	500
11106	BWST Maintenance - Wanderers Stadium	10,000	15,557	5,000
11106	BWST Maintenance - Wanderers Stadium	200	0	200
11106	BWST Maintenance - Wanderers Stadium	3,000	1,806	3,000
11107	MOU Westonia Progress Payment	28,000	12,290	28,000
11199	Depreciation - Public Halls	65,200	65,141	72,000
11199	Depreciation - Public Halls	4,300	4,310	6,000
	Sub Total	259,950	274,183	280,950
	OPERATING REVENUE			
	Public Halls Civic Centres			
11110	Income Relating to Public Halls & Civic Centres	(200)	(12)	(200)
11110	Income Relating to Public Halls & Civic Centres	0	(2,727)	0
11111	Income Edna May MOU 33%	(17,500)	(25,213)	(14,000)
11112	Income Charges Stadium	(700)	0	(200)
11113		0	0	0
11114	Income Edna May MOU WPA 67%	(28,000)	(51,190)	(28,000)
	Sub Total	(46,400)	(79,142)	(42,400)

Note 18 (b) - Account Detail (by Reporting Program)			
Operating Program	RECREATION & CULTURE		
Operating Sub-Program	Public Halls & Civic Centres		
Description/Objectives	The provision and maintenance of public halls, complex and pavilion for the general use by the community		
Management	Chief Executive Officer.		
New Budget Initiatives and Highlights	➤	Public Halls Civic Centres	
		11104	Public Hall Maintenance 18,000.00
			Warralakin Hall Maintenance 1,750.00
			19,750.00
	➤	11105	Gym Maintenance/Operations 31,500.00
			Complex Minus Gym Maintenance/Operations 11,500.00
	➤	11106	Maintenance - Wanderers Stadium 20,200.00
			63,200.00
	➤		Evolution MOU 33% 14,000.00
	➤	11114	Contribution Westonia Progress 28,000.00
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 2022/2023				
GL #	DESCRIPTION	ANNUAL BUDGET 2022/2023	ESTIMATED ACTUAL 2021/2022	ADOPTED BUDGET 2021/2022
	OPERATING EXPENDITURE			
	Swimming Pool			
11200	Expenses Relating to Swimming Pools Other	0	0	0
11207	BWSP Maintenance Westonia Swimming Pool	1,000	14	1,000
11207	BWSP Maintenance Westonia Swimming Pool	8,000	7,619	5,000
11207	BWSP Maintenance Westonia Swimming Pool	15,000	12,552	15,000
11207	BWSP Maintenance Westonia Swimming Pool	5,000	5,390	5,000
11207	BWSP Maintenance Westonia Swimming Pool	500	410	500
11207	BWSP Maintenance Westonia Swimming Pool	1,000	16	1,000
11207	BWSP Maintenance Westonia Swimming Pool	500	0	500
11208	Chlorine Expenses	2,000	667	2,000
11209	Management Contract Charges	68,000	68,386	63,000
11209	Management Contract Charges	0	0	0
11210	Water Charges	7,000	7,902	7,000
11299	Depreciaton - Swimming Pool	55,000	54,504	60,000
11299	Depreciaton - Swimming Pool	7,700	7,642	15,000
	Sub Total	170,700	165,102	175,000
	OPERATING REVENUE			
	Swimming Pool			
11201	Swimming Pool Subsidy (Banked in Reserve)	0	0	0
11202	Swimming Pool Subsidy	0	0	0
	Sub Total	0	0	0
	OPERATING EXPENDITURE			
	Other Recreation & Sport			
11306	Maintenance - Parks and Reserves	0	0	0
11307	MPGD Maintenance - Parks, Reserves, Playgrounds	94,000	92,084	94,000
11307	MPGD Maintenance - Parks, Reserves, Playgrounds	31,000	27,487	14,000
11307	MPGD Maintenance - Parks, Reserves, Playgrounds	2,500	931	2,500
11307	MPGD Maintenance - Parks, Reserves, Playgrounds	100,000	101,265	100,000
11307	MPGD Maintenance - Parks, Reserves, Playgrounds	20,000	15,855	20,000
11307	MPGD Maintenance - Parks, Reserves, Playgrounds	500	778	500
11307	MPGD Maintenance - Parks, Reserves, Playgrounds	3,500	5,964	3,500
11308	Maintenance - Recreation Oval	4,000	2,036	4,098
11308	Maintenance - Recreation Oval	5,000	336	10,000
11308	Maintenance - Recreation Oval	500	411	500
11308	Maintenance - Recreation Oval	2,500	2,048	2,500
11308	Maintenance - Recreation Oval	25,000	31,930	20,000
11308	Maintenance - Recreation Oval	4,000	2,341	4,000
11308	Maintenance - Recreation Oval	1,500	688	1,500
11399	Depreciation - Other Rec & Sport	25,600	25,553	28,000
11399	Depreciation - Other Rec & Sport	6,000	5,823	6,000
11399	Depreciation - Other Rec & Sport	12,300	12,130	13,000
	Sub Total	337,900	327,658	324,098
	OPERATING REVENUE			
	Other Recreation & Sport			
11302	Marquee Hire Charges	(1,000)	(836)	(1,000)
	Sub Total	(1,000)	(836)	(1,000)

Note 18 (b) - Account Detail (by Reporting Program)			
IE CODE	Operating Program	Operating Sub-Program	
			RECREATION & CULTURE
			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 68,000.00
			Swimming Pool 12,000.00
		➤	11208 Chemicals 2,000.00
		➤	11207 Other 15,000.00
			97,000.00
		➤	11210 Swimming Pool Utilities
			Water 7,000.00
			Power 500.00
			Phone 500.00
			8,000.00
		➤	11307 Mtce Parks, Gardens & Reserves
			Wages 120,000.00
			Utilities 4,000.00
			Mtce 125,000.00
			Insurance 2,500.00
			251,500.00
		➤	11308 Oval Mtce
			Wages 4,000.00
			Utilities 28,000.00
			Mtce 10,500.00
			42,500.00
		➤	11299 Depreciation 75,000.00
	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 2022/2023				
GL #	DESCRIPTION	ANNUAL BUDGET 2022/2023	ESTIMATED ACTUAL 2021/2022	ADOPTED BUDGET 2021/2022
	OPERATING EXPENDITURE			
	Television & Radio Rebroadcasting			
11401	Maintenance - Television and Rebroadcasting	1,000	441	1,000
11499	Depreciation - TV & Radio	4,200	4,202	6,000
	Sub Total	5,200	4,643	7,000
	OPERATING REVENUE			
	Television & Radio Rebroadcasting			
11402	Income Relating to Television and Rebroadcasting	0	0	0
	Sub Total	0	0	0
	OPERATING EXPENDITURE			
	Library			
11500	Expenses Relating to Libraries	0	0	0
11504	Library Salaries	15,000	16,783	15,000
11504	Library Salaries	2,000	132	2,000
11505	Library Expenses	3,500	1,736	3,500
		20,500	18,651	20,500
	OPERATING REVENUE			
	Library			
11501	Income Relating to Libraries	(100)	0	(100)
11502	Fines & Penalties Charged	(100)	0	(100)
		(200)	0	(200)
	OPERATING EXPENDITURE			
	Other Culture			
11600	Oral History Project	0	0	0
11605	Nature Reserve Management	40,000	19,750	20,000
11605	Nature Reserve Management	0	0	0
11605	Nature Reserve Management	0	517	0
11605	Nature Reserve Management	0	595	0
11605	Nature Reserve Management	0	325	0
11606	Maintenance Walgoolan Gazebo	500	0	500
11606	Maintenance Walgoolan Gazebo	50	0	50
11606	Maintenance Walgoolan Gazebo	50	0	50
	Sub Total	40,600	21,188	20,600
	OPERATING REVENUE			
	Other Culture			
11601	Income Relating to Other Culture	0	0	0
11602	Income Charges History Books	(200)	(380)	(200)
11604	Income - Ramelius Reserve Management	(10,000)	(10,000)	(10,000)
	Sub Total	(10,200)	(10,380)	(10,200)

IE
CODE

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

Operating Program

Operating Sub-Program

Description/Objectives

Management

New Budget Initiatives
and Highlights

➤	11399	Depreciation	47,000.00
➤	11302	Marquee Hire Charges	1,000.00
➤		Library Operation Costs	
➤	11504	Library Salaries	17,000.00
➤	11505	LMIS Licence Renewal	1,500.00
➤	11505	Freight Costs	2,000.00
			20,500.00
➤	11501	Lost Books	100.00
➤	11502	Fines & Penalties	100.00

Local Laws

None.

Statutory Requirements

None.

Service Levels

N/A

Fees & Charges

Marquee Hire \$100 Local residents, \$500 – Non local.

Capital Investment

None.

Financing

None.

SHIRE OF WESTONIA Schedule 11 - RECREATION & CULTURE ANNUAL BUDGET 2022/2023				
GL #	DESCRIPTION	ANNUAL BUDGET 2022/2023	ESTIMATED ACTUAL 2021/2022	ADOPTED BUDGET 2021/2022
	TOTAL EXPENDITURE TO OPERATING STATEMENT	834,850	811,424	828,148
	TOTAL INCOME TO OPERATING STATEMENT	(57,800)	(90,358)	(53,800)
	CAPITAL EXPENDITURE			
	Public Halls & Civic Centres			
11102	Purchase Land & Buildings	0	0	0
11103	Purchase Furniture & Equipment -Chair of Stadium	20,000	0	5,000
	Sub Total	20,000	0	5,000
	Swimming Pool			
11204	Purchase Land & Buildings -Kiosk/Ablution Redvelopmen	90,000	0	0
70101	Transfer to Reserves	58,000	0	0
11205	Purchase Furniture & Equipment - Swimming Pools	0	9,360	0
	Sub Total	148,000	9,360	0
	Other Recreation & Sport			
11303	Purchase Land & Buildings - Bowling Green Stadium	525,000	0	0
11309	Bowling Green Redevelopment - CAPITAL	255,000	0	0
70101	Transfer to Reserves	250,000	0	0
	Sub Total	1,030,000	0	0
	Television & Radio Rebroadcasting			
11403	Purchase Land & Buildings - Television and Rebroadcasting	0	0	0
11404	Purchase Furniture & Equipment - Television and Rebroadcasting	0	10,700	0
	Sub Total	0	10,700	0
	Library			
11503	Purchase Furniture & Equipment - Libraries	2,000	0	0
	Sub Total	2,000	0	0
	Other Culture			
11607	Complex Solar	0	0	15,000
11608	Stadium Solar	0	0	15,000
11609	Marquee	0	0	13,000
11603	Purchase Furniture & Equipment - Walgoolan Wagon	10,000	4,101	12,000
	Sub Total	10,000	4,101	55,000
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	1,210,000	24,161	60,000

IE
CODE

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

Operating Program
Operating Sub-Program

RECREATION & CULTURE

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	1,000.00
➤	11499	Depreciation	9,000.00
➤	11605	Nature Reserve Mtce	1,000.00
➤	11606	Walgoolan Gazebo Mtce	600.00
➤	11602	Sale of History Books	200.00
➤	11604	Westonia Common Mgmnt	10,000.00

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 2022/2023				
GL #	DESCRIPTION	ANNUAL BUDGET 2022/2023	ESTIMATED ACTUAL 2021/2022	ADOPTED BUDGET 2021/2022
	CAPITAL REVENUE			
	Swimming Pool			
11203	Kiosk/Ablution Redevelopment - LotteryWest	0	0	0
11211	LRCIP - Round 3	0	0	0
70102	Transfer from Reserves	0	0	0
	Sub Total	0	0	0
	Other Recreation & Sport			
11301	CSRFF - Fund	(85,000)	0	0
11310	Bowling Green Redevelopment - LRCIP	(722,000)	0	0
11311	Income-Wanderers Bowling Club	(85,000)	0	0
11312	Self-Supporting Loan	0	0	0
70102	Transfer from Reserves	0	0	0
	Sub Total	(892,000)	0	0
	Other Recreation & Sport			
	Proceeds from Sale of Asset			
11310	Furniture & Equip - Play Equipment Shire		0	(12,000)
11310	Furniture & Equip - Reserve funding		0	(80,000)
	Sub Total	0	0	(92,000)
	TOTAL CAPITAL INCOME TO STATEMENT	(892,000)	0	(92,000)

112
700
700

SHIRE OF WESTONIA Schedule 12 - TRANSPORT ANNUAL BUDGET 2022/2023				
GL #		ANNUAL BUDGET 2022/2023	ESTIMATED ACTUAL 2021/2022	ADOPTED BUDGET 2021/2022
	CAPITAL EXPENDITURE			
	Streets, Roads, Bridges & Depot Mtce			
	Roads Construction Council			
12101				
12108	FP0056 Pyrites Street Footpaths & Drainage	0	21,423	15,000
12108	FP0093 Scheelite Street Footpaths & Drainage	0	29,176	15,000
12108	FP0061 Wolfram Street Footpaths	70,000	20,873	15,500
12101	C0010 Begley Road (No 0010)	33,500	0	0
12101	C0032 Boodarockin Nth Road (No 0032)	110,500	0	0
12101	C0006 Carrabin South Road (No 0006)	20,000	0	0
12101	C0012 Daddow Road (No 0012)	43,500	0	0
12101	C0015 George Road (No 0015)	83,500	43,084	0
12101	C0092 Leeman Road (No 0092)	23,000	729	0
12101	C0011 Maxfield Road (No 0011)	96,000	37,818	67,500
12101	C0052 McDowell Road (No 0052)	81,500	0	0
12101	C0025 Rabbit Proof Fence Road (No 0025)	95,000	2,115	0
12101	C0025N Rabbit Proof Fence Road North (No 0025)	152,500	0	0
12101	C0069 Wahlsten Road (No 0069)	58,000	0	0
12101	C0021 Warrachuppin Nth Road (No 0021)	71,500	0	0
12101	C0083 Baladjie Track Formation & Gravel Sheet	0	20,616	24,000
12101	C0008 Goldfields Gravel Resheet	0	51,038	46,000
12101	C0037 Wardell Gravel Resheet	0	62,663	60,000
12101	C0015 Echo Valley Gravel Resheet	0	43,084	47,000
12101	C0030 Maisefield Gravel Resheet	0	59,300	67,000
12101	DRAIN Townsite drainage	0	0	30,500
12101	C0035 Webb Gravel Resheet	0	35,689	49,000
12101	C0064 Elsewhere Gravel Resheet	0	52,483	67,500
12101	C0005 Warrachuppin Gravel Resheet	0	31,460	67,000
12101	TBA	0	0	82,500
12103	MRWA Project Construction			
12103	RRG84C Warralakin Road Reconstruction	570,840	510,988	487,500
12104	Roads to Recovery Construction			
12104	R2R04 Walgoolan South Road (No 0005)	67,000	31,254	30,500
12104	R2R04 Sth Walgoolan/Goldfields Intersection	0	31,254	30,500
12104	R2R25 Rabbit Proof Fence Rd - Gravel Resheet	0	75,795	76,500
12104	R2R16 Leach Road (No 0016)	258,000	0	187,500
12107	Townsite Drainage	0	0	0
	Sub Total	1,834,340	1,160,842	1,466,000
	OPERATING EXPENDITURE			
	Streets, Roads, Bridges & Depot Mtce			
12200	Expenses Relating to Streets. Roads. Bridges & Depot Maintenance	0	0	0
12202	Power - Street Lighting	7,000	6,675	7,000
12203	Maintenance - GRM	162,500	72,032	162,500
12203	Maintenance - GRM	45,500	23,970	30,000
12203	Maintenance - GRM	205,000	82,838	205,000
12203	Maintenance - GRM	222,000	97,849	222,000

Note 18 (b) - Account Detail (by Reporting Program)					
IE CODE	Operating Program	TRANSPORT			
	Operating Sub-Program	Road Construction Council			
	Description/Objectives	The provision of new and improved road infrastructure within the district.			
	Management	Works Supervisor/Chief Executive Officer			
New Budget Initiatives and Highlights		➤ Roads 2 Recovery			
		R2R04	Walgoolan South Road (No 0005)	67,000	
		R2R16	Leach Road - Reseal	258,000	
				325,000	
		➤ RRG			
		RRG91R	Warralakin Road Reconstruction	570,840	
				570,840	
		➤ Council			
		C0010	Begley Road (No 0010)	33,500	
		C0032	Boodarockin Nth Road (No 0032)	110,500	
		C0006	Carrabin South Road (No 0006)	20,000	
		C0012	Daddow Road (No 0012)	43,500	
		C0015	George Road (No 0015)	83,500	
		C0092	Leeman Road (No 0092)	23,000	
		C0011	Maxfield Road (No 0011)	96,000	
		C0052	McDowell Road (No 0052)	81,500	
		C0025	Rabbit Proof Fence Road (No 0025)	95,000	
		C0025N	Rabbit Proof Fence Road North (No 0025)	152,500	
		C0069	Wahlsten Road (No 0069)	58,000	
		C0021	Warrachuppin Nth Road (No 0021)	71,500	
				868,502	
		Statutory Requirements	Grant - MRWA Direct \$135,000		
		Service Levels	Grant - MRWA Specific \$380,550,140		
Fees & Charges	Grants - Roads 2 Recovery \$324,415				
	Grants - Blackspot \$Nil				
	TOTAL \$748,555				
	Capital Investment				
	Financing				

SHIRE OF WESTONIA Schedule 12 - TRANSPORT ANNUAL BUDGET 2022/2023					
GL #		ANNUAL BUDGET 2022/2023	ESTIMATED ACTUAL 2021/2022	ADOPTED BUDGET 2021/2022	IE CODE
12204	Maintenance - Depot				
12204 BDEP	Maintenance Depot	5,000	4,636	5,000	500
12204 BDEP	Maintenance Depot	3,000	6,482	3,000	520
12204 BDEP	Maintenance Depot	2,500	3,402	2,500	540
12204 BDEP	Maintenance Depot	1,000	1,078	1,000	542
12204 BDEP	Maintenance Depot	2,500	2,049	2,000	570
12204 BDEP	Maintenance Depot	5,000	5,315	5,000	900
12204 BDEP	Maintenance Depot	500	458	500	901
12205	Maintenance - Footpaths	500	0	500	520
12206	Traffic Signs Maintenance	1,000	172	1,000	500
12206	Traffic Signs Maintenance	10,000	6,470	10,000	520
12206	Traffic Signs Maintenance	500	198	500	900
12206	Traffic Signs Maintenance	500	63	500	901
16105	Loan Interest Loan # 4	0	0	0	560
12208	Townsite Beautification	0	678	0	
12219	RRG Expenses	7,000	9,920	7,000	520
12299	Depreciation - Street, Roads, Bridges	19,000	19,410	19,000	550
12299	Depreciation - Street, Roads, Bridges	1,000	840	0	551
12299	Depreciation - Street, Roads, Bridges	955,000	954,363	840,000	553
12299	Depreciation - Street, Roads, Bridges	12,000	12,352	12,000	554
	Sub Total	1,668,000	1,311,249	1,536,000	
	OPERATING REVENUE				
	Streets, Roads, Bridges & Depot Mtce				
12201	Income Relating to Streets, Roads, Bridges & Depot Maintenance	0	0	0	156
12209	Bikewest Grants - Dual Use Paths	0	0	0	113
12210	Crossover Contributions	0	0	0	113
12211	Grant - MRWA Project	0	0	0	
12212	Grant - MRWA Direct	(135,000)	(134,219)	(126,500)	110
12213	Grant - MRWA Specific	(380,550)	(332,351)	(340,000)	181
12214	Grant - Ramelius Resources Boodarockin Rd	0	0	0	113
12215	Grant - Ramelius Resources Warrachuppin Rd	0	0	0	113
12216	Grant - Roads to Recovery	(325,000)	(325,000)	(325,000)	182
12217	Footpath funding	0	0	0	181
	Sub Total	(840,550)	(898,670)	(791,500)	
	OPERATING EXPENDITURE				
	Aerodrome				
12600	Expenses Relating to Aerodromes	0	0	0	
12604	Airport Maintenance	1,000	901	1,000	500
12604	Airport Maintenance	10,000	0	10,000	520
12604	Airport Maintenance	2,000	550	2,000	570
12604	Airport Maintenance	1,000	1,037	1,000	900
12604	Airport Maintenance	1,000	1,100	1,000	901
	Sub Total	15,000	3,588	15,000	

SHIRE OF WESTONIA Schedule 12 - TRANSPORT ANNUAL BUDGET 2022/2023					
GL #		ANNUAL BUDGET 2022/2023	ESTIMATED ACTUAL 2021/2022	ADOPTED BUDGET 2021/2022	IE CODE
12601	OPERATING REVENUE				156
	Aerodrome				
	Income Relating to Aerodromes	(100)	(4,523)	0	
	Sub Total	(100)	(4,523)	0	
	TOTAL EXPENDITURE TO OPERATING STATEMENT	1,683,000	1,314,838	1,551,000	
	TOTAL INCOME TO OPERATING STATEMENT	(135,100)	(138,742)	(126,500)	
70101 12605 14213 12305 12304 12308 12304 12305 12306 12307 12218	CAPITAL EXPENDITURE				700
	Road Plant Purchases				
	Transfer to Reserves	20,000	0	0	
	Airport Land - CAPITAL	0	0	12,000	
	Construction Supervisor Vehicle - CAPITAL	122,000	68,486	120,000	
	Side Tipper/Dolly	330,000	0	0	
	MOWER Utility Mower/tractor	40,000	0	35,000	
	MINI Multi Roller Repairs	0	0	30,000	
	GRADER Grader	0	373,089	410,000	
	CANTER Canter	85,000	0	70,000	
	WT06 Dual Cab Ute	0	0	48,000	
	04WT Single Cab Ute	0	0	28,000	
	Depot Shed - CAPITAL	40,000	0	40,000	
	ROLLER Multi Roller	0	0	160,000	
	Sub Total	637,000	441,575	953,000	
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	2,471,340	1,602,417	2,419,000	
70102 12359 12398 12306	CAPITAL REVENUE				700
	Transport				
	Transfer from Reserves	(90,000)	0	0	
	Loss on Sale of Asset	0	35,025	0	
	Profit on Sale of Asset	(77,507)	(90,822)	0	
	Proceeds on Sale of Asset	0	0	0	
	GTE Side tippers	(90,000)	0	(40,000)	
	Construction Supervisor Vehicle	(70,000)	0	(110,000)	
	Canter	(40,000)	0	(22,000)	
	Crew Cab Ute	0	0	(28,000)	
	Grader Ute	0	0	(13,000)	
	Hamm Roller	0	0	(75,000)	
	Grader	0	0	(127,000)	
	Sub Total	(367,507)	(55,797)	(415,000)	
	TOTAL CAPITAL INCOME STATEMENT	(1,073,057)	(820,248)	(1,080,000)	

SHIRE OF WESTONIA Schedule 13 - ECONOMIC SERVICES ANNUAL BUDGET 2022/2023				
GL #	DESCRIPTION	ANNUAL BUDGET 2022/2023	ESTIMATED ACTUAL 2021/2022	ADOPTED BUDGET 2021/2022
	OPERATING EXPENDITURE			
	Rural Services			
13100	ABC Costs- Rural Services	79,500	78,914	68,000
13119	Project TBA	0	3,547	20,000
13123	NRM Contract	8,000	2,840	12,000
13124	Promotional Material	0	0	0
13125	Noxious Weed Control	2,000	0	2,000
13126	Wild Dog Contribution	0	0	0
	Sub Total	89,500	85,301	102,000
	OPERATING REVENUE			
	Rural Services			
13104	NRM Contract Works Income	0	0	0
13105	Govt. Grant Funding	0	(19,820)	0
	Sub Total	0	(19,820)	0
	OPERATING EXPENDITURE			
	Tourism & Area Promotion			
13200	Admin Allocations Tourism & Area Promotion	34,000	35,547	34,000
13210	Area Promotion	12,000	9,537	12,000
13211	SUBS- CW Visitor Centre	4,500	2,273	4,500
13212	SUBS- Newtravel	6,400	5,818	4,500
13213	Maintenance Caravan Park			
13213 MCVAN	Maintenance Caravan Park	21,000	19,265	21,000
13213 MCVAN	Maintenance Caravan Park	12,000	14,267	12,000
13213 MCVAN	Maintenance Caravan Park	250	0	250
13213 MCVAN	Maintenance Caravan Park	1,500	1,000	500
13213 MCVAN	Maintenance Caravan Park	1,500	1,762	1,500
13213 MCVAN	Maintenance Caravan Park	1,000	5,666	1,000
13214	Information Bay- Carrabin			
13214 MIBC	Information Bay- Carrabin	10,000	324	2,000
13214 MIBC	Information Bay- Carrabin	250	0	250
13214 MIBC	Information Bay- Carrabin	800	911	800
13214 MIBC	Information Bay- Carrabin	0	123	0
13215	Old Club Hotel Museum -Maintenance			
13215 MOCHM	Old Club Hotel Museum -Maintenance	2,000	2,532	2,000
13215 MOCHM	Old Club Hotel Museum -Maintenance	20,000	3,381	6,000
13215 MOCHM	Old Club Hotel Museum -Maintenance	1,500	1,478	1,500
13215 MOCHM	Old Club Hotel Museum -Maintenance	2,600	2,912	2,600
13299	Depreciation - Tourism & Area Promotion	2,000	1,834	2,000
13299	Depreciation - Tourism & Area Promotion	27,000	26,806	9,000
	Sub Total	160,300	135,435	117,400

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	<ul style="list-style-type: none"> ➤ 13123 NRM Salaries 8,000.00 ➤ 13125 Noxious Weed Expenses 2,000.00 ➤ 13119 Project Allocations 20,000.00 ➤ 13502 Nursery Operating Costs 1,800.00
	31,800.00
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	<ul style="list-style-type: none"> ➤ 13210 Promotion & Advertising 12,000.00 ➤ 13211 Central Wheatbelt Visitor Centre 4,500.00 ➤ 13212 NEWTRAVEL Subscriptions 6,400.00 ➤ 13213 Caravan Park Operation Costs <ul style="list-style-type: none"> Caravan Park Mtce 16,250.00 Cleaning & Gardening 21,000.00 ➤ 13215 Old Club Hotel Museum <ul style="list-style-type: none"> Cleaning 2,000.00 Mtce 24,100.00
	26,100.00
Local Laws	None.
Statutory Requirements	None.
Service Levels	N/A
Fees & Charges	Caravan Site - \$20.00. Caravan Site Weekly - \$ 119.00 Tent Site - \$10.00
Capital Investment	None.

SHIRE OF WESTONIA Schedule 13 - ECONOMIC SERVICES ANNUAL BUDGET 2022/2023				
GL #	DESCRIPTION	ANNUAL BUDGET 2022/2023	ESTIMATED ACTUAL 2021/2022	ADOPTED BUDGET 2021/2022
	OPERATING REVENUE			
	Tourism & Area Promotion			
13201	Income Relating to Tourism & Area Promotion		0	
13202	Caravan Site Charges	(35,000)	(41,781)	(22,000)
13203	Tent Site Charges	(300)	(305)	(300)
13204	Souvenir Sales	(200)	(353)	(200)
13221	Income - Old Club Hotel Museum Entry	0	(6,937)	0
13226	Income - Museum Watch			
	Sub Total	(35,500)	(49,375)	(22,500)
	OPERATING EXPENDITURE			
	Building Control			
13300	Expenses Relating to Building Control	0	0	0
13301	Contract EH Services	8,000	10,503	6,500
	Sub Total	8,000	10,503	6,500
	OPERATING REVENUE			
	Building Control			
13302	Income Relating to Building Control		0	
13303	Building Permit Charges	(1,500)	(2,705)	(500)
13304	Demolition Charges	(100)	0	(100)
13305	Commission BRB	(200)	0	(200)
	Sub Total	(1,800)	(2,705)	(800)
	OPERATING EXPENDITURE			
	Westonia Community Development (CRC)			
	Building Maintenance			
13610	ABC Costs - Community Development	64,000	0	0
13610 BWCRC	Maintenance - Westonia CRC	3,500	3,164	3,500
13610 BWCRC	Maintenance - Westonia CRC	4,000	3,509	4,000
13610 BWCRC	Maintenance - Westonia CRC	4,000	2,308	4,000
13610 BWCRC	Maintenance - Westonia CRC	2,500	1,779	2,500
13610 BWCRC	Maintenance - Westonia CRC	2,000	2,075	2,000
13610 BWCRC	Maintenance - Westonia CRC	500	404	500
13610 BWCRC	Maintenance - Westonia CRC	2,800	2,874	2,000
13610 BWCRC	Maintenance - Westonia CRC	4,000	3,638	4,000
13610 BWCRC	Maintenance - Westonia CRC	200	0	200
13401	Programs / Activities	20,000	0	0
13402	Workers Compensation Premiums	10,000	0	0
13403	Superannuation	17,000	0	0
13404	Salaries	95,000	0	0
13405	Community Events	20,000	0	0
13406	Grant Generated Expenditure	30,000	0	0
	Sub Total	279,500	19,750	22,700
	OPERATING REVENUE			
	Westonia CRC Operations			
13410	Grant Funding Opportunities	(50,000)	0	0
13411	DPIRD Grants Funding (CRC)	(107,200)	0	0
	Sub Total	(157,200)	0	0

Financing

None.

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	<p>➤ 13301 Contact Allan Ramsay 8,000.00</p> <p>➤ 13303 Building Permit Charges 1,500.00</p> <p>➤ 13305 Commission BRB 200.00</p> <p>➤ 13304 Demolition Charges 100.00</p>
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	<p>➤ Maintenance - Westonia CRC 22,700.00</p> <p>➤ Programs / Activities 20,000.00</p> <p>➤ Workers Compensation Premiums 10,000.00</p> <p>➤ Superannuation 17,000.00</p> <p>➤ Salaries 95,000.00</p> <p>➤ Community Events 20,000.00</p> <p>➤ Grant Generated Expenditure 30,000.00</p> <p>214,700.00</p> <p>➤ Grant Funding Opportunities 50,000.00</p> <p>➤ DPIRD Grants Funding (CRC) 107,200.00</p>

SHIRE OF WESTONIA Schedule 13 - ECONOMIC SERVICES ANNUAL BUDGET 2022/2023				
GL #	DESCRIPTION	ANNUAL BUDGET 2022/2023	ESTIMATED ACTUAL 2021/2022	ADOPTED BUDGET 2021/2022
	OPERATING EXPENDITURE			
	Plant Nursery			
13500	Expenses Relating to Plant Nursery	0	0	0
13502	Nursery Operating Costs	300	150	300
13502	Nursery Operating Costs	1,500	1,980	1,500
	Sub Total	1,800	2,130	1,800
	OPERATING REVENUE			
	Plant Nursery			
13503	Income Relating to Plant Nursery	0	0	0
13504	Community Nursery Charges	0	0	0
13505	Tree Planter Hire	(500)	(2,166)	(500)
	Sub Total	(500)	(2,166)	(500)
	OPERATING EXPENDITURE			
	Other Economic Services			
13600	ABC Costs to Other Economic Services	8,000	4,402	7,000
13611	Water Supply Standpipes	500	0	500
13611	Water Supply Standpipes	3,000	10,239	3,000
13611	Water Supply Standpipes	500	0	500
13611	Water Supply Standpipes	500	0	500
13611	Water Supply Standpipes	400,000	482,402	50,000
13612	Drought Relief - Water Tanks		0	
13613	Ramelius ResourceLease - Industrial Shed			
13613	Evolution Lease - Industrial Shed	0	2,173	0
13614	St Lukes Church	0	44	1,000
16107	Loan Interest Loan # 6	0	0	0
13699	Depreciation- Other Economic Services	42,000	41,800	45,000
13699	Depreciation- Other Economic Services	7,500	7,720	3,000
13699	Depreciation- Other Economic Services	20,000	21,445	20,000
	Sub Total	482,000	570,225	130,500
	OPERATING REVENUE			
	Other Economic Services			
13601	Income Relating to Other Economic Services	0	0	0
13602	Community Bus Hire Charges	(1,000)	(2,226)	(1,000)
13603	Ramelius Resource Lease - Industrial Shed	(19,500)	(19,931)	(19,500)
13604	Police Licensing Commissions	(5,000)	(6,280)	(4,000)
13607	SSL Interest Reimbursement	0	0	0
13609	Standpipe Water Charges - per kL	(380,000)	(457,491)	(40,000)
13618	Reimbursements General	(200)	(36)	(200)
13605	Federal Education Grant	0	0	0
	Sub Total	(405,700)	(485,964)	(64,700)
	TOTAL EXPENDITURE TO OPERATING STATEMENT	1,021,100	823,344	380,900
	TOTAL INCOME TO OPERATING STATEMENT	(600,700)	(560,030)	(88,500)

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	<p>➤ 13611 Water Supply - Standpipes</p> <p>Backflow testing 3,000.00</p> <p>Charges 407,500.00</p> <p>410,500.00</p> <p>➤ 13699 Depreciation' 68,000.00</p> <p>➤ 13604 DPI Commissions 5,000.00</p> <p>➤ 13603 Industrial Shed Lease 19,500.00</p> <p>➤ 13609 Community Bus Hire Charges 1,000.00</p> <p>➤ 13602 Water Supply - Standpipes 380,000.00</p> <p>CAPITAL</p> <p>13606 Wessy Garage/Shed Purchase 60,000.00</p> <p>Local Laws None.</p> <p>Statutory Requirements None.</p> <p>Service Levels N/A</p> <p>Fees & Charges Charges Community Bus \$0.88c/km plus fuel.</p> <p>Industrial Shed Lease Mine \$1250/month</p> <p>Commissions Police Licensing as per DPI Contract.</p> <p>Capital Investment None.</p> <p>Financing None.</p>

SHIRE OF WESTONIA Schedule 13 - ECONOMIC SERVICES ANNUAL BUDGET 2022/2023					
GL #	DESCRIPTION	ANNUAL BUDGET 2022/2023	ESTIMATED ACTUAL 2021/2022	ADOPTED BUDGET 2021/2022	IE CODE
	CAPITAL EXPENDITURE				
	Rural Services				
13106	Purchase Furniture & Equipment - Rural Services	0	0	0	
13107	Purchase Plant & Equipment - Rural Services	0	0	0	
	Sub Total	0	0	0	
	Tourism & Area Promotion				
13216	Old Club Hotel Museum Project - CAPITAL	30,000	0	0	700
13224	Campers Kitchen - CAPITAL	0	0	0	
13217	Caravan Park - CAPITAL	0	67,828	30,000	
	Sub Total	30,000	67,828	30,000	
	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				
	Furniture & Equipment - Solar Panels				
13623	Land & Buildings - Wessy Garage/Streetscape	0	0	0	700
13606		60,000	0	60,000	700
	Sub Total	60,000	0	60,000	
	Plant Nursery				
13506	Purchase Furniture & Equipment - Plant Nursery	0	0	0	
	Sub Total	0	0	0	
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	90,000	67,828	90,000	
	CAPITAL REVENUE				
	Rural Services				
	Tourism & Area Promotion				
13198	Profit on Sale of Asset	0	0	0	
13222	Museum - CAPITAL	0	0	0	183
13225	Caravan Park - Capital Income	0	0	(30,000)	183
13622	Furniture & Equipment - Standpipes	0	0	0	112
	Sub Total	0	0	(30,000)	
	TOTAL CAPITAL INCOME TO STATEMENT	0	0	(30,000)	

SHIRE OF WESTONIA Schedule 14 - OTHER PROPERTY & SERVICES ANNUAL BUDGET 2022/2023				
GL #	DESCRIPTION	ANNUAL BUDGET 2022/2023	ESTIMATED ACTUAL 2021/2022	ADOPTED BUDGET 2021/2022
	OPERATING EXPENDITURE			
14102	Private Works			
14102	<i>PW Private Works</i>	10,000	39,928	10,000
14102	<i>PW Private Works</i>	0	152,224	0
14102	<i>PW Private Works</i>	5,000	45,917	5,000
14102	<i>PW Private Works</i>	10,000	46,855	10,000
	Sub Total	25,000	284,924	25,000
	OPERATING REVENUE			
14100	Private Works			
	Private Works Income	(25,000)	(395,321)	(25,000)
	Sub Total	(25,000)	(395,321)	(25,000)
	OPERATING EXPENDITURE			
	Public Works Overheads			
14200	Administration Allocations to PWOH	0	0	0
14200	Administration Allocations to PWOH	13,000	13,965	13,000
14200	Administration Allocations to PWOH	239,000	240,787	220,000
14200	Administration Allocations to PWOH	13,000	25,110	13,000
14202	Sick Leave Expense	15,000	13,604	15,000
14203	Annual & Long Service Leave Expense	80,000	129,657	80,000
14204	Protective Clothing - Outside Staff	3,500	4,420	3,500
14205	Conference Expenses- Engineering	2,000	1,491	2,000
14206	Medical Examination Costs	1,000	361	1,000
14208	OSH Expenses	3,500	0	3,500
14209	Workers Compensation Payments	0	0	0
14211	Unallocated Wages	0	0	0
14214	Eng. & Technical Support	10,000	5,271	10,000
14215	Staff Training	1,000	308	1,000
14215	Staff Training	1,500	0	1,500
14215	Staff Training	4,000	2,749	4,000
14215	Staff Training	1,500	355	1,500
14216	Insurance on Works	17,000	14,402	16,000
14217	Supervision Costs	15,000	20,071	15,000
14218	Service Pay	6,400	5,750	6,370
14219	Superannuation Cost	75,000	77,913	75,000
14220	Allowances & Other Costs	30,000	25,814	30,000
14221	Fringe Benefits Tax - Works	8,000	4,767	8,000
16109	Loan Interest Allocated to Works	0	0	0

IE CODE		Note 18 (b) - Account Detail (by Reporting Program)	
		Operating Program	OTHER PROERTY & SERVICES
		Operating Sub-Program	Private Works
		Description/Objectives	The provision of high quality private/contract work for residents on a fee for service basis.
500			CEO/Works Supervisor
520	Management		
900			
901	New Budget Initiatives and Highlights	➤ 14102 Private Works Expense	15,000.00
		➤ 14100 Private Works Income Charges	25,000.00
	Local Laws	None.	
	Statutory Requirements	None.	
	Service Levels	N/A	
	Fees & Charges	Plant Description	Cost per Hour \$
		Graders <i>per hr</i>	198.00
		Loader <i>per hr</i>	194.00
		Telehandler <i>per hr</i>	130.00
		Semi Side tipper/Water Tanker/ Drop Deck <i>per hr</i>	154.00
900		Road Train Side tipper <i>per hr</i>	215.00
901		Multi-tyre Roller <i>per hr</i>	120.00
903		Steel Drum Roller per hr	120.00
904		Tractor <i>per hr</i>	100.00
500		Mini Excavator <i>per hr</i>	110.00
500		Utilities <i>per hr</i>	55.00
520		Light Truck <i>per hr</i>	66.00
520		New Tree Planter <i>per day</i>	55.00
500		Old Tree Planter <i>per day</i>	55.00
500		Small Equipment <i>per day</i>	33.00
500	Capital Investment	None.	
521			
500	Financing	None.	
502			
520			
570			
500			
500			
501			
500			
560			

SHIRE OF WESTONIA Schedule 14 - OTHER PROPERTY & SERVICES ANNUAL BUDGET 2022/2023				
GL #	DESCRIPTION	ANNUAL BUDGET 2022/2023	ESTIMATED ACTUAL 2021/2022	ADOPTED BUDGET 2021/2022
	Sub Total	539,400	586,795	519,370
14207	Public Works Overheads Allocated to Works	(539,400)	(512,055)	(519,370)
	Sub Total	0	74,740	0
	OPERATING REVENUE			
	Public Works Overheads			
14201	Income Relating to Public Works Overheads	(7,000)	(4,560)	(7,000)
14222	Sale of Scrap	0	0	0
14210	Workers Compensation Reimbursements	0	0	0
	Sub Total	(7,000)	(4,560)	(7,000)
	OPERATING EXPENDITURE			
	Plant Operations			
14302	Insurance - Plant	17,000	11,090	13,000
14303	Fuel & Oils	230,000	189,505	170,000
14304	Tyres and Tubes	20,000	10,519	20,000
14305	Parts & Repairs	110,000	139,260	100,000
14306	Internal Repair Wages	20,000	20,993	20,000
14306	Internal Repair Wages	25,500	24,142	28,000
14307	Licences - Plant	8,000	7,648	7,500
14308	Depreciation - Plant	308,000	313,084	150,000
14309	Plant Operation Costs Allocated to Works	(778,500)	(584,220)	(540,500)
14310	Blades & Tynes	10,000	8,416	10,000
14311	Consumable Items	20,000	5,604	19,000
14312	Expendable Tools	10,000	12,220	3,000
	Sub Total	0	158,259	0
	OPERATING EXPENDITURE			
	Stock on Hand			
14402	Purchase of Stock Materials	0	0	0
	Sub Total	0	0	0
	OPERATING REVENUE			
	Stock on Hand			
14404	Diesel Fuel Rebate	(35,000)	(40,658)	(25,000)
14406	Sale of Fuel and Scrap	(2,000)	(9,605)	(500)
14405	Sale of Stock	(500)	(100)	(500)
	Sub Total	(37,500)	(50,363)	(26,000)

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	<div>➤ 14216 Insurance on Works</div> <div>Marine Cargo 1,000.00</div> <div>Workcare 15,000.00</div> <div>16,000.00</div>
	<div>➤ 14217 Supervision Costs 15,000.00</div>
Local Laws	
Statutory Requirements	
Service Levels	None.
Fees & Charges	None.
Capital Investment	None.
Financing	None.
	None.

SHIRE OF WESTONIA Schedule 14 - OTHER PROPERTY & SERVICES ANNUAL BUDGET 2022/2023				
GL #	DESCRIPTION	ANNUAL BUDGET 2022/2023	ESTIMATED ACTUAL 2021/2022	ADOPTED BUDGET 2021/2022
	OPERATING EXPENDITURE			
	Administration			
14500	Expenses relating to Administration	435,000	395,304	415,000
14500	Expenses relating to Administration	60,000	42,708	50,000
14500	Expenses relating to Administration	0	0	0
14500	Expenses relating to Administration	12,000	20,120	12,000
14500	Expenses relating to Administration	15,000	35,336	15,000
14501	Administration Office Maintenance			
14501	BADO Administration Office Maintenance	4,500	5,137	4,500
14501	BADO Administration Office Maintenance	20,000	18,145	5,000
14501	BADO Administration Office Maintenance	6,000	4,278	6,000
14501	BADO Administration Office Maintenance	5,000	7,525	5,000
14501	BADO Administration Office Maintenance	18,000	17,066	18,000
14501	BADO Administration Office Maintenance	1,200	1,283	1,200
14501	BADO Administration Office Maintenance	3,500	3,113	2,500
14501	BADO Administration Office Maintenance	6,000	5,907	6,000
14502	Workers Compensation Premiums- Administration	24,000	19,024	19,000
14503	Office Equipment Maintenance - Admin	8,500	1,549	8,500
14504	Telecommunications - Admin	0	770	0
14505	Travel & Accommodation - Admin	2,000	2,842	2,000
14506	Legal Expenses Administration	5,000	6,700	2,000
14507	Training Expenses - Admin	7,500	7,461	5,000
14508	Printing & Stationery - Admin	10,000	7,972	10,000
14509	Fringe Benefits Tax - Admin	12,000	13,355	12,000
14510	Conference Expenses - Admin	4,000	0	4,000
14511	Staff Uniform - Admin	3,000	1,961	3,000
14517	Postage & Freight	1,500	957	1,500
14521	IT/Accounting Programs	35,000	55,088	41,500
14522	Advertising	3,000	6,783	2,000
	Staff House Costs Allocated to Works	55,000		
14599	Depreciation - Admin	32,000	31,972	34,000
14599	Depreciation - Admin	6,000	6,101	3,000
	Sub Total	794,700	718,456	687,700
14515	Administration Costs Allocated to Programs	(797,500)	(738,937)	(687,700)
14515	Administration Costs Allocated to Programs		0	0
	Sub Total	(2,800)	(20,481)	0
	OPERATING REVENUE			
	Administration			
14512	Admin Re-Allocations	0	(1,500)	0
14525	Admin - Reimbursement	(1,000)	(151,820)	(1,000)
	Sub Total	(1,000)	(153,320)	(1,000)

IE CODE	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. 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.
	Management	
	New Budget Initiatives and Highlights	
		➤ 14505 Travel & Accommodation 2,000.00
		➤ 14500 2021/22 Salaries 435,000.00
		Superannuation 60,000.00
		Other 27,000.00
		522,000.00
		➤ 14521 IT & Accounting Assistance
		IT Vision 18,000.00
		Other Accounting Assistance 3,500.00
		IT Assistance 2v.NET 6,700.00
		Accounting Assistance 6,800.00
		35,000.00
		14510 Conference & Training
		WALGA Local Gov. Week 1,500.00
		WALGA Local Gov. Week Accom 750.00
		Other Shire related Trips 1,250.00
		Expenses 500.00
		4,000.00
		14508 Printing and Stationary 10,000.00
		➤ 14503 3 x Computers & Software 4,500.00
		➤ 14502 Admin Insurance
		Salary Continuance 1,800.00
		Works Comp Admin 6,300.00
		LGIS Liability 10,900.00
		19,000.00
		14599 Depreciation 35,500.00
		➤ 14602 Gross Salaries & Wages 1,190,000.00

SHIRE OF WESTONIA Schedule 14 - OTHER PROPERTY & SERVICES ANNUAL BUDGET 2022/2023				
GL #	DESCRIPTION	ANNUAL BUDGET 2022/2023	ESTIMATED ACTUAL 2021/2022	ADOPTED BUDGET 2021/2022
	OPERATING EXPENDITURE			
	Salaries & Wages			
14602	Gross Salaries & Wages	1,250,000	1,119,921	1,190,000
14603	Less Sal & Wages Alloc to Works	(1,250,000)	(1,119,921)	(1,190,000)
	Sub Total	0	0	0
	OPERATING EXPENDITURE			
	Unclassified			
70101	Transfer to Reserves	205,000	0	0
14704	Land Development	30,000	14,870	30,000
	Sub Total	235,000	14,870	30,000
	OPERATING REVENUE			
	Unclassified			
70102	Transfer from Reserves		0	0
14701	Proceeds from Sale of Blocks	(5,000)	(5,000)	(5,000)
14705	Marda Upgrade and Haulage Operation Agreement	(200,000)	(195,048)	0
14706	Social Club		(2,166)	0
14707	Housing Bonds		(1,320)	0
14708	Council Nomination Deposit		(240)	0
14709	St John's Westonia		0	0
14710	Warralakin Hall		0	0
14711	Walgoolan History Group		7,183	0
14712	Community Projects		0	0
14713	Rates Incentive Prizes		2,116	0
14714	DPI - Control Account		(3,715)	0
	Sub Total	(205,000)	(198,189)	(5,000)
	TOTAL EXPENDITURE TO OPERATING STATEMENT	22,200	497,441	25,000
	TOTAL INCOME TO OPERATING STATEMENT	(275,500)	(801,753)	(64,000)
	CAPITAL EXPENDITURE			
	Administration			
14559	Admin Loss on Sale		0	0
14514	Purchase Furniture & Equipment Administration	30,000	0	12,000
14523	Administration Vehicle - CAPITAL		0	0
14520	CEO Vehicle - CAPITAL	100,000	187,693	150,000
	TOTAL TO CAPITAL STATEMENT	130,000	187,693	162,000
	CAPITAL REVENUE			
	Administration			
14799	Proceeds on Sale of Assets	(160,000)	0	0
14598	Profit on Sale of Asset - Admin	(38,700)	(54,572)	(145,000)
	TOTAL TO CAPITAL STATEMENT	(198,700)	(54,572)	(145,000)

IE
CODE

Local Laws
Statutory Requirements
Service Levels
Fees & Charges
Capital Investment
Financing

➤	14603	Less Wages Alloc to Works	-1,190,000.00
			0.00
➤	14523	Admin Vehicle	
➤	14520	CEO Vehicle x 1	100,000.00
➤	14514	Disabled access entrance	20,000.00
		Administration Flooring	10,000.00
			30,000.00

None.

Management and administration is required to be carried out in compliance with the Local Government Act 1995 and the associated regulations.

The main office is open between 8.30am to 5.00pm Monday to Friday (except public holidays)

None.

None.

None.

**Plant & Equipment Report
Budgeted 22/23**

BUDGET 21/22							
Description	Sch No	Purchase Actual	Trade Value	Budget Net Total	Purchase Budget	Trade Value	Budget Net Total
Plant and Equipment							
Chief Executive Officer							
Toyota LandCruiser - 0WT	4				75,000	70,000	5,000
Toyota LandCruiser - 0WT	4	100,000	120,000	(20,000)	75,000	70,000	5,000
		100,000	120,000	(20,000)	150,000	140,000	10,000
Toyota Rav 4 - 02WT	4	-	40,000	-			
		-	40,000	(40,000)	-	-	-
Plant & Equipment Total - Sch 4				-			
		100,000	160,000	(60,000)	150,000	140,000	10,000
Construction Supervisor Vehicle - WT 111		122,000	70,000	52,000	60,000	55,000	5,000
Toyota Prado - WT02	12				60,000	55,000	5,000
		122,000	70,000	52,000	120,000	110,000	10,000
Depot Vehicles - (Utilities)							
Canter (P10) WT139	12	85,000	40,000	45,000	70,000	22,000	48,000
Toyota Hilux Dual Cab - 04WT	12				48,000	28,000	20,000
Toyota Hilux - WT06	12				28,000	13,000	15,000
		85,000	40,000	45,000	146,000	63,000	83,000
Depot Vehicles - (Machinery)							
Multi Tyred Roller repairs	12			-	30,000	-	30,000
Grader	12			-	410,000	127,000	283,000
Multi Tyred Roller	12			-	160,000	75,000	85,000
Mower/Utility Tractor	12	40,000	-	40,000	35,000	-	35,000
GTE Sidetippers	12	330,000	90,000	240,000			-
		370,000	90,000	280,000	635,000	202,000	433,000
				-			
Plant & Equipment Total - Sch 12		577,000	200,000	377,000	901,000	375,000	526,000
				-			
Total - Plant and Equipment		677,000	360,000	317,000	1,051,000	515,000	536,000

Budget Information Note 3
Acquisition/Construction of Assets

Program/Sub-program	Non-Infrastructure						Infrastructure				TOTAL	
	Land & Buildings		Plant & Equipment		Furniture & Equipment		Roads		Other		Budget (21/22)	Budget (22/23)
	Budget (21/22)	Budget (22/23)	Budget (21/22)	Budget (22/23)	Budget (21/22)	Budget (22/23)	Budget (21/22)	Budget (22/23)	Budget (21/22)	Budget (22/23)		
Health												
Relocating Dr Surgery						10,000						10,000
Education												
Enclose Veranda, Kitchen Upgrade											-	-
Old School Accommodation	250000	80,000				10,000					250,000	90,000
Housing												
Furniture					12,000	5,000					12,000	5,000
2 x New House	460000										460,000	-
4 Quartz Pergola											-	-
Community Amenities												
Reserve Tranfser		263,000		20,000								283,000
Recreation and Culture												
Purchase Furniture & Equipment - Libraries						2,000					-	2,000
Complex Solar					15,000						15,000	-
Stadium Solar					15,000						15,000	-
New Marquee					13,000						13,000	-
Walgoolan Wagon					12,000	10,000					12,000	10,000
Kiosk/Ablution Redevelopment		90,000										90,000
Furniture & Equipment - Stadium Chairs						20,000						20,000
Land & Buildings - Bowling Green Stadium		525,000									-	525,000
Bowling Green Redevelopment - CAPITAL		255,000									-	255,000
Transport												
Road Construction							1,420,500	1,764,340			1,420,500	1,764,340
Footpaths									45,500	70,000	45,500	70,000
Toyota Prado - WT02			120,000	70,000							120,000	70,000
Depot Shed	40,000	40,000									40,000	40,000
Grader			410,000								410,000	-
Mower/Utility Tractor			35,000	40,000							35,000	40,000
Multi Tyred Roller Repairs			30,000								30,000	-
Multi Tyred Roller			160,000									-
Canter			70,000	85,000							70,000	85,000
Dual Cab Ute			48,000								48,000	-
Single Cab Ute			28,000								28,000	-
Construction Supervisor Vehicle				52,000							-	52,000
Side Tipper/Dolly				330,000							-	330,000
Economic Services												
Wolfram St Garage Façade	60,000	60,000									60,000	60,000
Museum						30,000					-	30,000
Solar - CRC											-	-
Standpipes											-	-
Caravan Park					30,000						30,000	-
Other Property & Services												
CEO Vehicle			150,000	100,000							150,000	100,000
Admin Entrance (Disabled)	12,000	30,000										30,000
Land Development		10,000									-	10,000
Totals	822,000	1,353,000	1,051,000	697,000	97,000	87,000	1,420,500	1,764,340	45,500	70,000	3,264,000	3,971,340
TOTAL NON-INFRASTRUCTURE \$ 1,970,000 \$ 2,137,000 TOTAL INFRASTRUCTURE \$ 1,466,000 \$ 1,834,340 \$ 3,971,340												

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2023

RESERVES & OTHER RESTRICTED ASSETS

Cash Backed Reserves & Other Restricted Assets	2021/22 Actual \$	2022/23 Budget \$
(a) Leave Reserve		
Opening Balance	108,703	109,095
Amount Set Aside / Transfer to Reserve	392	1,000
Amount Used / Transfer from Reserve	-	-
	<u>109,095</u>	<u>110,095</u>
(b) Plant Reserve		
Opening Balance	998,757	1,002,357
Amount Set Aside / Transfer to Reserve	3,600	20,000
Amount Used / Transfer from Reserve	-	(90,000)
	<u>1,002,357</u>	<u>932,357</u>
(c) Building Reserve		
Opening Balance	840,828	1,093,859
Amount Set Aside / Transfer to Reserve	253,031	265,000
Amount Used / Transfer from Reserve	-	-
	<u>1,093,859</u>	<u>1,358,859</u>
(d) Communication & IT Reserve		
Opening Balance	68,579	68,826
Amount Set Aside / Transfer to Reserve	247	250
Amount Used / Transfer from Reserve	-	-
	<u>68,826</u>	<u>69,076</u>
(e) Community Development Reserve		
Opening Balance	573,435	575,502
Amount Set Aside / Transfer to Reserve	2,067	1,500
Amount Used / Transfer from Reserve	-	-
	<u>575,502</u>	<u>577,002</u>
(f) Waste Management Reserve		
Opening Balance	121,593	122,031
Amount Set Aside / Transfer to Reserve	438	500
Amount Used / Transfer from Reserve	-	-
	<u>122,031</u>	<u>122,531</u>
(g) Swimming Pool Redevelopment Reserve		
Opening Balance	351,980	403,249
Amount Set Aside / Transfer to Reserve	51,269	58,000
Amount Used / Transfer from Reserve	-	-
	<u>403,249</u>	<u>461,249</u>
(h) Roadworks Reserve		
Opening Balance	166,639	367,240
Amount Set Aside / Transfer to Reserve	200,601	205,000
Amount Used / Transfer from Reserve	-	-
	<u>367,240</u>	<u>572,240</u>
TOTAL CASH BACKED RESERVES	<u>3,742,158</u>	<u>4,203,408</u>

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

SCHEDULE OF FEES AND CHARGES		
GOVERNANCE		
GENERAL		
Instalment Administration Fee (per instalment)		\$12.00
Recovery of Dishonour Fees - Direct Debit		At Cost
Recovery of Dishonour Fees - Cheques		At Cost
Rate Enquiry Fees - Property Information Reports		\$110.00
Document / Building Plan Search Fee		\$77.00
Rate Book - full print out		\$150.00
Subscription to monthly agenda - per annum		\$275.00
Single monthly agenda		\$30.00
Subscription to monthly minutes - per annum		\$275.00
Single monthly minutes		\$30.00
Annual Report		\$30.00
Annual Financial Statements		\$30.00
Council Annual Budget		\$35.00
Nurse Practitioner Service Fee \$20.00 inc GST per Person		\$20.00
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
WESTONIAN ADVERTISING		
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		
Shire Staff Administration Support \$/hr		\$66.00
A4 1 side		\$0.25
A4 2 side		\$0.30
A3 1 side		\$0.35
A3 2 side		\$0.40
A4 1 side Colour		\$1.00
A4 2 side Colour		\$1.50
A3 1 side Colour		\$2.00
A3 2 side Colour		\$3.00
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	\$180 per night
	extra Guest to maximum 4	\$30 per Person
1 Bedroom		\$90 per Night
SANITATION		
GENERAL		
Domestic Refuse Charge 240lt - per annum*		\$180.00
Domestic Refuse Charge 240lt - (Additional Pick Up) per annum*		\$180.00
Domestic/Commercial Refuse Charge 240lt - (Recycling) per annum*		\$180.00
Domestic/Commercial Refuse Charge 240lt - (Additional Recycling) per annum*		\$180.00
Commercial Refuse Charge 240lt - per annum*		\$180.00
Commercial Refuse Charge 240lt - (Additional Pick Up) per annum*		\$180.00
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

MISCELLANEOUS CHARGES		
For sinking a grave beyond 2.15m for each additional 300mm		\$55.00
SWIMMING AREAS		
SWIMMING POOL		
Private Swimming Pool Inspection		\$60.00
Admissions Adult		Free
Admission Children (Attending School)/Seniors		Free
Spectators		Free
WESTONIA RECREATION COMPLEX		
Complex (with Alcohol)		\$110.00
Complex (without Alcohol)		\$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)		\$0.22
Trestle (each)		\$2.20
GYMNASIUM		
Gymnasium		Free
ECONOMIC SERVICES		
CARAVAN PARK		
Caravan Site (powered) / night		20.00
Industrial Crews-per person / night		20.00
Caravan Site (powered) / week		120.00
Tent Site (unpowered) / night		15.00
Tent Site (unpowered) / week		90.00
"Old School" Overflow Caravan Site (powered) / week		100.00
Caravans left unattended /day		20.00
Caravans left unattended /week		140.00
Overflow area (powered) / night		20.00
Overflow area (unpowered) / night		10.00
STANDPIPES		
Boodarockin/George Rd	Community 20mm	2.534
Warrachuppin/George Rd	Community 20mm	2.534
M40/Boodarockin Rd	Community 20mm	2.534
Walgoolan TS	Commercial 50mm	8.353
Westonia TS	Commercial 50mm	8.353
Carrabin TS	Commercial 50mm	8.353
Cranleigh	Commercial 40mm	8.353
McPharlin Rd	Community 25mm	2.534
Warralakin East	Community 20mm	8.353
PRIVATE WORKS - PLANT HIRE INCLUSIVE OF LABOUR - per hour charge (max. 8 hrs per day)		
Graders per hr		210.00
Loader per hr		210.00
Telehandler per hr		135.00
Semi Side tipper/Water Tanker/ Drop Deck per hr		155.00
Road Train Side tipper per hr		220.00
Multi-tyre Roller per hr		125.00
Tractor per hr		100.00
Tractor per hr Dry Hire		50.00
Mini Excavator per hr		110.00
Mini Excavator per hr Dry Hire		55.00
Utilities per hr		55.00
Light Truck per hr		66.00
New Tree Planter per day		55.00
Old Tree Planter per day		55.00
Small Equipment per day		33.00
Low Loader Dry per day		\$180 + .10 per km other than Perth
Low Loader Dry per day (Perth)		\$250
Community Bus Hire		.80c/km plus fuel
CommV Bus Hire		.80c/km plus fuel
Rabbit Baiter (no labour)		20.00
Supervision		150.00
Administration Charge		0.13
Labour		65.00
Labour with penalty rates		as per award 1.5
Labour with penalty rates		as per award 2.0

MATERIAL CARTAGE & DELIVERY CHARGES (within town boundary)		
Gravel / Yellow sand per cubic metre in ground <i>Plus Delivery</i>		\$10.00
Mulch		Market Rates + 10%
Aggregate		Market Rates + 10%
* Denotes no GST applicable on these Fees & Charges		
SCHEDULE OF STATUTORY FEES & CHARGES		
LAW, ORDER & PUBLIC SAFETY - DOG FEES AND CHARGES (DOG ACT, 1976)		
	*Sterilised Dog or Bitch	Unsterilised Dog or Bitch
One Year Registration :	20.00	50.00
Three Year Registration :	42.50	120.00
Lifetime Registration:	100.00	250.00
Dogs for tending stock 1yr (no Pensioner discount) :	5.00	12.50
Dogs for tending stock 3yr (no Pensioner discount) :	10.60	30.00
Dangerous Dog Reg. 1yr (no Pensioner discount) :	50.00	50.00
All Pensioners receive a 50% discount off fees. Registrations after 31st May receive a 50% discount off the above fees.		
*Must sight certificate signed by a registered vet, a statutory declaration or sight ear tattoo for sterilisation concession.		
Unregistered Dog		200.00
Failure to Give Notice of New Owner		200.00
Keeping More than the Prescribed Number of Dogs		200.00
Breach of Kennel Establishment Licence		200.00
Dog in Public Place without Collar or Registration Tag		200.00
Owners Name and Address not on Collar		200.00
Dog not held by a Leash in Certain Public Places		200.00
Failure to Control Dog in Exercise Areas and Rural Areas		200.00
Greyhound not Muzzled		200.00
Dog in a Place without Consent		200.00
Failure to Submit Dog for Veterinary Examination		100.00
Dog causing a Nuisance		200.00
Failure to Produce Document Issued under the Act		200.00
Failure of Alleged Offender to give Name and Address Dangerous Dogs - As Per Dog Act Regulations		200.00
CAT FEES AND CHARGES (CAT REGULATIONS, 2012)		
If application is made after 31 May until the next 31 October		10.00
One Year Registration :		20.00
Three Year Registration:		42.50
Lifetime Registration:		100.00
Cat breeding (Breeding \$/cat, male or female) :		200.00
All pensioners are entitled to a 50% discount off the registration fees.		
BUILDING CONTROL		
BUILDING PERMITS		
Of Declared Value:		
Class 1 or 10 - Uncertified		0.32% of Estimated Value not less than \$97.70
Class 1 or 10 - Certified		0.19% of Estimated Value not less than \$97.70
Class 2 to 9 - Certified Application		0.19% of Estimated Value not less than \$97.70
Application to Amend a Building Permit (Uncertified)		0.32% of Estimated Value not less than \$97.70
Application for Demolition Licence of Class 1 and 10 Buildings		97.70
Application for Demolition Licence of Class 2 and 9 Buildings		97.70
Request to provide Certificate of Construction Compliance		97.70 + Travel + GST
Request to provide Certificate of Building Compliance		0.38% of Estimated Value not less than \$97.70
Application for Building approval certificate for unauthorised work		97.70

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2022

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-21	Amount Received	Amount Paid	Closing Balance 30-Jun-22
	\$	\$	\$	\$
LGMA - Receipts	4,672	0	0	4,672
Westonia Historical Society	19,145	2,000	0	21,145
Cemetery Committee	8,405	7,000	0	15,405
	32,222	9,000	0	41,222