



ANNUAL BUDGET 2024-25



westonia.wa.gov.au



08 9046 7063



shire@westonia.wa.gov.au



41 Wolfram Street, Westonia

Contents

2024-2025 Budget Overview	1
Financial Summary	2
Your Council	3
Council Elections	5
Our Shire	6
Statement of Rating Information 2024/2025	8

Shire of Westonia

*Westonia a
vibrant
community
lifestyle.*

2024-2025 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 2024-2025 budget has been based on an annual expenditure of \$8mil This includes amounts received in the form of rates from the owners of properties with the Shire of Westonia.

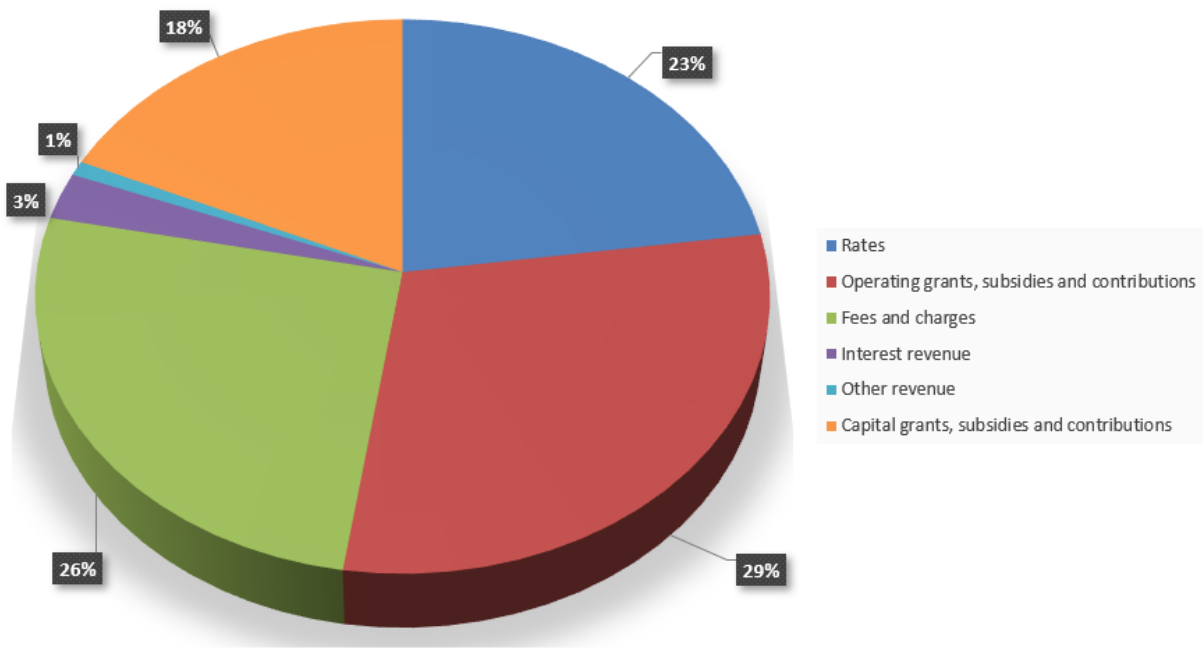
Key Projects

The main capital projects included for the year are: -

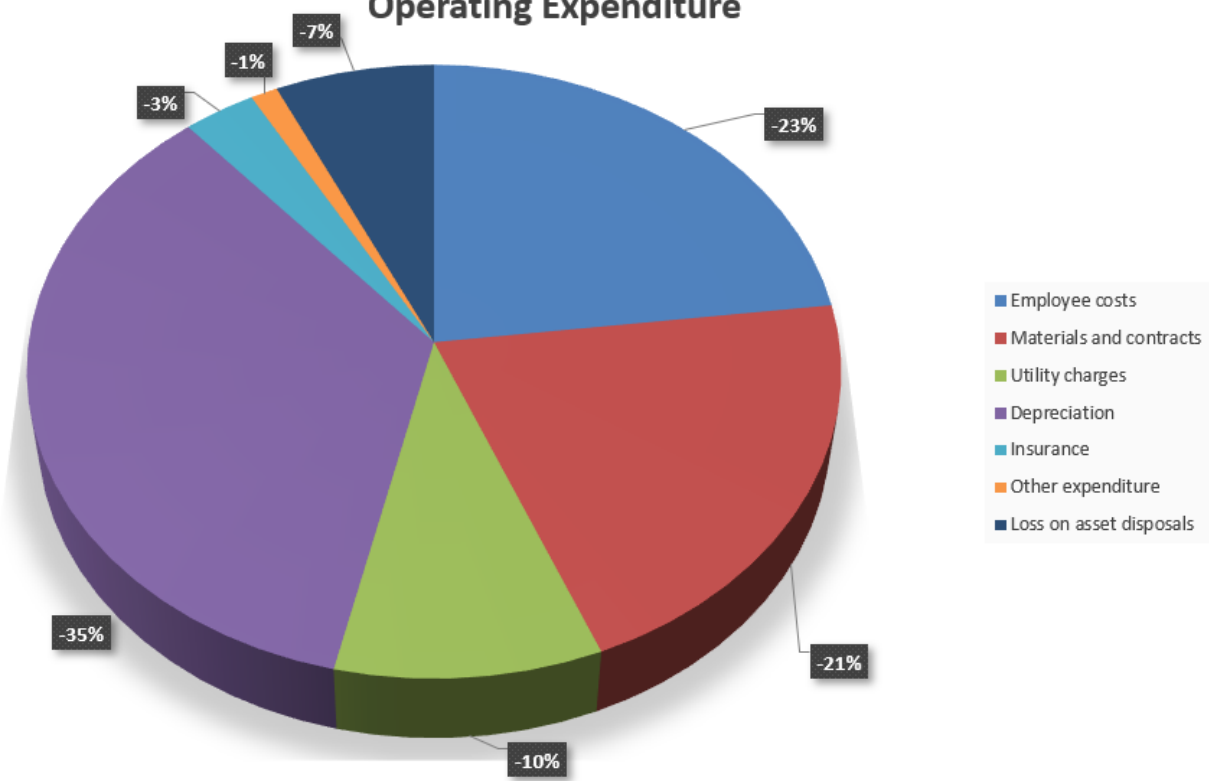
- Medical Centre Upgrades
- New Niche Wall Cemetery
- Kiosk/Ablution Redevelopment at Swimming pool;
- Disabled Ramp Access to Old Hall;
- Over 2.1mil worth of road works;
- New footpaths and repairs to existing footpaths;
- Changeover of a Telehandler and light vehicles;
- Leisure Centre Project

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 MARK CREES

President since: October 2022
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)

DEPUTY SHIRE PRESIDENT ROSS DELLABOSCA

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

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

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 DENVER SIMMONDS

Councillor since: October 2023
Current term expires: October 2027
Gender: Male
Linguistic Background: English
Country of Birth: Australia
Contact: 0400086897
cr.simmonds@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 AINSIE FAITHFULL

Councillor since: October 2023
Current term expires: October 2027
Gender: Female
Linguistic Background: English
Country of Birth: Australia
Contact: 0409573097
cr.faithfull@westonia.wa.gov.au

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



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 2024/2025 Ordinary Meetings of Council dates, which will be available after December 2024.

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

Council Meeting Dates		
18 July 2024	21 November 2024	17 April 2025*
15 August 2024	19 December 2024	15 May 2025*
19 September 2024	20 February 2025*	19 June 2025*
17 October 2024	20 March 2025*	* date to be confirmed

Council Elections

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

Cr Mark Crees

Cr Daimon Geier

Cr Bill Huxtable

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

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

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

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

Our Shire

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

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

Role of The Shire of Westonia

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

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





Statement of Rating Information 2024/2025

Including Objects and Reasons for the Current Rating Structure

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

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

Gross Rental Values (GRV)

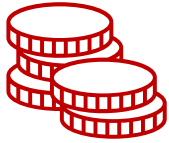
The Local Government Act 1995 provides that properties of a Non-Rural purpose be rated using the Gross Rental Valuation (GRV) as the basis for the calculation of annual rates. The Valuer General determines the GRV for all properties with a non-rural purpose within the Shire of Westonia approximately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

GRV – General Rate

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

Unimproved Values (UV)

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



GRV Differential Rate - Mining

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

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

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

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

Objects and Reasons for GRV Mining Differential Rate

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

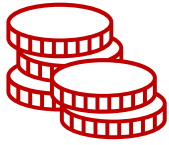
- Ensuring mining rates payable are no less than the average rates payable, per property, in part to;
 - compensate for the different method and comparatively lower valuation level;
 - to recognise the often short term tenure of mining projects in the region; and
 - to maintain comparability with other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

Minimum Payments

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

Objections & Appeals

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



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

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

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

Pensioner's Discount

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

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

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

All submissions in writing should be forwarded to the Shire of Westonia no later than 4:00pm on Thursday 23 May 2024.

Where will my rates go??? 2024/25



For every \$100 the Shire of Westonia will spend in 2024/25 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 2025
LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

Statement of Comprehensive Income	2
Statement of Cash Flows	3
Statement of Financial Activity	4
Index of Notes to the Budget	5
Schedule of Fees and Charges	27

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.

SHIRE OF WESTONIA
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Revenue		\$	\$	\$
Rates	2(a)	1,223,285	1,169,303	1,165,765
Grants, subsidies and contributions		2,068,600	2,553,597	1,516,700
Fees and charges	14	826,750	1,326,271	1,323,250
Interest revenue	9(a)	259,600	234,305	140,400
Other revenue		262,650	91,517	43,550
		4,640,885	5,374,993	4,189,665
Expenses				
Employee costs		(1,387,000)	(1,284,155)	(1,201,743)
Materials and contracts		(1,243,450)	(1,112,443)	(1,086,514)
Utility charges		(312,050)	(329,132)	(508,059)
Depreciation	6	(1,886,850)	(1,774,898)	(1,832,250)
Finance costs	9(c)	(15,000)	0	0
Insurance		(168,250)	(148,937)	(164,700)
Other expenditure		(57,000)	(51,927)	(61,500)
		(5,069,600)	(4,701,492)	(4,854,766)
		(428,715)	673,501	(665,101)
Capital grants, subsidies and contributions		1,557,600	711,308	931,500
Profit on asset disposals	5	66,000	9,748	0
Loss on asset disposals	5	(18,000)	(1,492)	(362,000)
		1,605,600	719,564	569,500
Net result for the period		1,176,885	1,393,065	(95,601)
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	31,901,184	0
Share of comprehensive income of associates accounted for using the equity method		0	0	0
Total other comprehensive income for the period		0	31,901,184	0
Total comprehensive income for the period		1,176,885	33,294,249	(95,601)

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 2025

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
Rates		\$ 1,223,285	\$ 1,188,112	\$ 1,165,765
Grants, subsidies and contributions		2,068,600	2,725,109	1,516,700
Fees and charges		826,750	1,326,271	1,323,250
Interest revenue		259,600	234,305	140,400
Goods and services tax received		0	19,263	0
Other revenue		262,650	91,517	43,550
		4,640,885	5,584,577	4,189,665

Payments

Employee costs		(1,387,000)	(1,255,168)	(1,201,743)
Materials and contracts		(1,243,450)	(1,145,042)	(1,086,514)
Utility charges		(312,050)	(329,132)	(508,059)
Finance costs		(15,000)	0	0
Insurance paid		(168,250)	(148,937)	(164,700)
Other expenditure		(57,000)	(51,927)	(61,500)
		(3,182,750)	(2,930,206)	(3,022,516)

Net cash provided by operating activities 4 1,458,135 2,654,371 1,167,149

CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	5(a)	(3,380,000)	(1,197,667)	(2,784,500)
Payments for construction of infrastructure	5(b)	(2,374,500)	(1,883,745)	(2,115,000)
Capital grants, subsidies and contributions		1,557,600	711,308	931,500
Proceeds from sale of property, plant and equipment	5(a)	365,000	283,121	325,000
Net cash (used in) investing activities		(3,831,900)	(2,086,983)	(3,643,000)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	7(a)	(12,488)	0	0
Proceeds from new borrowings	7(a)	600,000	0	0
Net cash provided by financing activities		587,512	81,734	0

Net increase (decrease) in cash held (1,786,253) 649,122 (2,475,851)

Cash at beginning of year 2,658,865 2,009,743 6,407,297

Cash and cash equivalents at the end of the year 4 **872,612** **2,658,865** **3,931,446**

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

SHIRE OF WESTONIA
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2025

OPERATING ACTIVITIES

Revenue from operating activities

General rates
Rates excluding general rates
Grants, subsidies and contributions
Fees and charges
Interest revenue
Other revenue
Profit on asset disposals

Expenditure from operating activities

Employee costs
Materials and contracts
Utility charges
Depreciation
Finance costs
Insurance
Other expenditure
Loss on asset disposals

Non cash amounts excluded from operating activities

Amount attributable to operating activities

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions
Proceeds from disposal of assets

Outflows from investing activities

Payments for property, plant and equipment
Payments for construction of infrastructure

Non-cash amounts excluded from investing activities

Amount attributable to investing activities

FINANCING ACTIVITIES

Inflows from financing activities

Proceeds from new borrowings
Transfers from reserve accounts

Outflows from financing activities

Repayment of borrowings
Transfers to reserve accounts

Amount attributable to financing activities

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

Amount attributable to operating activities
Amount attributable to investing activities
Amount attributable to financing activities

Surplus/(deficit) remaining after the imposition of general rates

Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
2(a)(i)	1,201,335	1,147,792	1,144,285
2(a)	21,950	21,511	21,480
	2,068,600	2,553,597	1,516,700
14	826,750	1,326,271	1,323,250
9(a)	259,600	234,305	140,400
	262,650	91,517	43,550
5	66,000	9,748	0
	4,706,885	5,384,741	4,189,665
	(1,387,000)	(1,284,155)	(1,201,743)
	(1,243,450)	(1,112,970)	(1,086,514)
	(312,050)	(329,132)	(508,059)
6	(1,886,850)	(1,774,898)	(1,832,250)
9(c)	(15,000)	0	0
	(168,250)	(148,837)	(164,700)
	(57,000)	(51,927)	(61,500)
5	(18,000)	(1,492)	(362,000)
	(5,087,600)	(4,703,411)	(5,216,766)
3(c)	1,838,850	1,745,976	2,082,082
	1,458,135	2,427,306	1,054,981
	1,557,600	711,308	931,500
5	365,000	283,121	325,000
	1,922,600	994,429	1,256,500
5(a)	(3,380,000)	(1,197,667)	(2,784,500)
5(b)	(2,374,500)	(1,883,745)	(2,115,000)
	(5,754,500)	(3,081,412)	(4,899,500)
3(d)	(405,150)	48,759	(458,724)
	(4,237,050)	(2,038,224)	(4,101,724)
7(a)	600,000	0	0
8(a)	1,000,000	260,000	1,260,000
	1,600,000	260,000	1,260,000
7(a)	(12,488)	0	0
8(a)	(1,281,000)	(178,266)	(110,500)
	(1,293,488)	(178,266)	(110,500)
	306,512	81,734	1,149,500
3	2,378,048	1,907,281	1,992,844
	1,458,135	2,427,306	1,054,981
	(4,237,050)	(2,038,224)	(4,101,724)
	306,512	81,734	1,149,500
3	(94,355)	2,378,097	95,601

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

SHIRE OF WESTONIA
FOR THE YEAR ENDED 30 JUNE 2025
INDEX OF NOTES TO THE BUDGET

Note 1	Basis of Preparation	6
Note 2	Rates and Service Charges	7
Note 3	Net Current Assets	11
Note 4	Reconciliation of cash	14
Note 5	Property, Plant and Equipment	15
Note 6	Depreciation	16
Note 7	Borrowings	17
Note 8	Reserve Accounts	19
Note 9	Other Information	20
Note 10	Elected Members Remuneration	21
Note 11	Trust Funds	22
Note 12	Revenue and Expenditure	23
Note 13	Program Information	25
Note 14	Fees and Charges	26

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

1 BASIS OF PREPARATION

The annual budget is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

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

2023/24 actual balances

Balances shown in this budget as 2023/24 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

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

Initial application of accounting standards

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

- AASB 2020-1 Amendments to Australian Accounting Standards
 - Classification of Liabilities as Current or Non-current
 - AASB 2022-5 Amendments to Australian Accounting Standards
 - Lease Liability in a Sale and Leaseback
 - AASB 2022-6 Amendments to Australian Accounting Standards
 - Non-current Liabilities with Covenants
 - AASB 2023-1 Amendments to Australian Accounting Standards
 - Supplier Finance Arrangements
 - AASB 2023-3 Amendments to Australian Accounting Standards
 - Disclosure of Non-current Liabilities with Covenants: Tier 2
- It is not expected these standards will have an impact on the annual budget.

- AASB 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities, became mandatory during the budget year. Amendments to AASB 13 *Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2024-25 statutory budget.

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

- AASB 2014-10 Amendments to Australian Accounting Standards
 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2021-7c Amendments to Australian Accounting Standards
 - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-9 Amendments to Australian Accounting Standards
 - Insurance Contracts in the Public Sector
- AASB 2023-5 Amendments to Australian Accounting Standards
 - Lack of Exchangeability

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
- estimation of provisions
- estimation of fair value of leases

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2024/25 Budgeted rate revenue	2024/25 Budgeted interim rates	2024/25 Budgeted total revenue	2023/24 Actual total revenue	2023/24 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
(i) General rates									
GRV -Residential	Gross rental valuations	0.08088	57	715,907	57,902		57,902	55,155	55,155
GRV- Mining	Gross rental valuations	0.23534	2	1,305,800	307,303		307,303	292,722	292,722
UV - Rural/Pastoral	Unimproved valuation	0.01285	127	64,883,996	833,500		833,500	797,810	794,302
UV - Mining	Unimproved valuation	0.01285	7	204,707	2,630		2,630	2,105	2,105
Total general rates			193	67,110,410	1,201,335	0	1,201,335	1,147,792	1,144,285
		Minimum							
(j) Minimum payment		\$							
GRV -Residential	Gross rental valuations	370	16	19,101	5,920		5,920	5,920	5,920
GRV- Mining	Gross rental valuations	370	0	0	0		0	0	0
UV - Rural/Pastoral	Unimproved valuation	370	19	174,404	7,030		7,030	6,660	6,660
UV - Mining	Unimproved valuation	200	19	64,745	3,800		3,800	4,000	4,000
Total minimum payments			54	258,250	16,750	0	16,750	16,580	16,580
Total general rates and minimum payments			247	67,368,660	1,218,085	0	1,218,085	1,164,372	1,160,865
(k) Ex-gratia rates									
UV - Rural/Pastoral	Unimproved valuation	0.025350	2	109,500	5,200		5,200	4,931	4,900
					1,223,285	0	1,223,285	1,169,303	1,165,765
Total rates					1,223,285	0	1,223,285	1,169,303	1,165,765

The Shire did not raise specified area rates for the year ended 30th June 2025.

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

The general rates detailed for the 2024/25 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum 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 2025

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)

Full amount of rates and charges including arrears, to be paid on or before 1 October 2024 or 35 days after the date of issue appearing on the rate notice whichever is the later.

Option 2 (Two Instalments)

First Instalment to be made on or before 1 October 2024 or 35 days after the date of issue appearing on the rates notice whichever is, later including all arrears and half the current rates and service charges; and
 Second instalment to be made on or before 1December 2024, or 2 months after the due date of the first instalment, which is later.

Option 3 (Four Instalments)

First Instalment to be made on or before 1 October 2024 or 35 days after the date of issue appearing on the rates notice whichever is, later including all arrears and quarter the current rates and service charges;
 Second instalment to be made on or before 1 December 2024, or 2 months after the due date of the first instalment, which is later;
 Third instalment to be made on or before 3 February 2025, or 2 months after the due date of the second instalment, which is later;
 Fourth instalment to be made on or before 6 April 2025, or 2 months after the due date of the third instalment, which is later.

Instalment options		Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
			\$	%	%
Option one					
Single full payment		1/10/2024	0	0.00%	11.00%
Option two					
First instalment		1/10/2024	12	5.50%	11.00%
Second instalment		1/12/2024	12	5.50%	11.00%
Option three					
First instalment		1/10/2024	12	5.50%	11.00%
Second instalment		1/12/2024	12	5.50%	11.00%
Third instalment		3/02/2025	12	5.50%	11.00%
Fourth instalment		6/04/2024	12	5.50%	11.00%

SHIRE OF WESTONIA
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES (CONTINUED)

	2024/25 Budget revenue	2023/24 Actual revenue	2023/24 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	2,000	1,887	2,000
Instalment plan interest earned	7,500	17,518	2,800
	9,500	19,405	4,800

(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 2025

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Service Charges

The Shire did not raise service charges for the year ended 30th June 2025.

(f) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2025.

3. NET CURRENT ASSETS

Current assets

Receivables

Inventories

Trade and other payables

Employee provisions

Employee provisions

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

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

Less: Cash - reserve accounts

- Current portion of borrowings

- Current portion of other provisions

- Current portion of employee benefit provisions held

Total adjustments to net current assets

| 11

SHIRE OF WESTONIA
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2025

3. NET CURRENT ASSETS

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

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

(c) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals
 Add: Loss on asset disposals
 Add: Depreciation
 Movement in current employee provisions associated with restricted cash
 Non-cash movements in non-current assets and liabilities:
 - Employee provisions

Non cash amounts excluded from operating activities

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
5	(66,000)	(9,748)	0
5	18,000	1,492	362,000
6	1,886,850	1,774,898	1,832,250
	0		(112,168)
	0	(20,666)	
	1,838,850	1,745,976	2,082,082

(d) Non-cash amounts excluded from investing activities

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

Adjustments to investing activities

Movement in current other provision associated with restricted cash

Non cash amounts excluded from investing activities

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
	(405,150)	48,759	(458,724)
	(405,150)	48,759	(458,724)

3. NET CURRENT ASSETS

(f) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

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.

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

GOODS AND SERVICES TAX (GST)

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

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

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

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

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

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	2024/25 Budget	2023/24 Actual	2023/24 Budget
Cash at bank and on hand		\$ 872,612	\$ 2,658,865	\$ (466,108)
Term deposits		0	0	4,397,554
Total cash and cash equivalents		872,612	2,658,865	3,931,446
Held as				
- Unrestricted cash and cash equivalents		591,612	2,658,865	683,391
- Restricted cash and cash equivalents		281,000	0	3,248,055
	3(a)	872,612	2,658,865	3,931,446
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		281,000	0	3,248,055
		4,596,820	4,315,820	3,248,055
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	8	4,596,820	4,315,820	3,248,055
		4,596,820	4,315,820	3,248,055
Reconciliation of net cash provided by operating activities to net result				
Net result		1,176,885	1,393,065	(95,601)
Depreciation	6	1,886,850	1,774,898	1,832,250
(Profit)/loss on sale of asset	5	(48,000)	(8,256)	362,000
(Increase)/decrease in receivables		0	189,070	0
(Increase)/decrease in inventories		0	6,171	0
Increase/(decrease) in payables		0	(38,775)	0
Increase/(decrease) in employee provisions		0	49,506	0
Capital grants, subsidies and contributions		(1,557,600)	(711,308)	(931,500)
Net cash from operating activities		1,458,135	2,654,371	1,167,149

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

5. PROPERTY, PLANT AND EQUIPMENT

The following assets are budgeted to be acquired and/or disposed of during the year.

	2024/25 Budget					2023/24 Actual					2023/24 Budget				
	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Disposals - Loss	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Disposals - Loss	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Disposals - Loss
	Additions					Additions					Additions				
(a) Property, Plant and Equipment															
Buildings - specialised	2,640,000	73,000	80,000	7,000	0	496,715					2,060,000	0	0	0	0
Furniture and equipment	255,000					29,187					37,500	0	0	0	0
Plant and equipment	485,000	245,000	285,000	59,000	(18,000)	671,764	211,245	283,121	9,748	(1,492)	687,000	687,000	325,000	0	(362,000)
Total	3,380,000	318,000	365,000	66,000	(18,000)	1,197,667	211,245	283,121	9,748	(1,492)	2,784,500	687,000	325,000	0	(362,000)
(b) Infrastructure															
Infrastructure - roads	2,054,500					1,788,388					1,995,000	0	0	0	0
Infrastructure - footpaths	50,000					22,617					120,000	0	0	0	0
Infrastructure - parks and ovals	270,000					72,740									
Total	2,374,500	0	0	0	0	1,883,745	0	0	0	0	2,115,000	0	0	0	0
Total	5,754,500	318,000	365,000	66,000	(18,000)	3,081,412	211,245	283,121	9,748	(1,492)	4,899,500	687,000	325,000	0	(362,000)

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

SHIRE OF WESTONIA
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2025

6. DEPRECIATION

By Class

Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - parks and ovals

By Program

Governance
Law, order, public safety
Health
Education and welfare
Housing
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

2024/25 Budget	2023/24 Actual	2023/24 Budget
\$	\$	\$
373,350	360,971	361,250
78,000	76,351	70,500
220,500	188,086	371,000
1,144,000	1,080,530	979,000
24,000	23,134	16,000
47,000	45,826	34,500
1,886,850	1,774,898	1,832,250
50	0	50
21,500	21,280	15,500
2,100	2,040	2,100
14,000	13,702	14,000
113,500	106,703	113,500
21,200	21,080	19,400
172,500	167,637	153,500
1,192,500	1,127,355	1,017,200
112,500	110,935	103,500
237,000	204,168	393,500
1,886,850	1,774,898	1,832,250

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - specialised	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.

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2024	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments	Actual Principal 1 July 2023	2023/24 Actual New Loans	2023/24 Actual Principal Repayments	Actual Principal outstanding 30 June 2024	2023/24 Actual Interest Repayments	Budget Principal 1 July 2023	2023/24 Budget New Loans	2023/24 Budget Principal Repayments	Budget Principal outstanding 30 June 2024	2023/24 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Museum Development	Loan 7	WA Treasury Corporat		0	600,000	(12,488)	587,512	(15,000)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
				0	600,000	(12,488)	587,512	(15,000)	0	0	0	0	0	0	0	0	0	0

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

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

7. BORROWINGS

(b) New borrowings - 2024/25

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Loan 7	WA Treasury Corporation	Debenture	10	5.0%	600,000		600,000	0
					600,000	0	600,000	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2024 nor is it expected to have unspent borrowing funds as at 30th June 2025.

(d) Credit Facilities

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Loan facilities			
Loan facilities in use at balance date	587,512	0	0

MATERIAL 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 2025

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2024/25 Budget				2023/24 Actual				2023/24 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Reserves - Leave Reserve	116,849	5,000		121,849	112,168	4,681		116,849	112,168	4,000	0	116,168
(b) Reserves - Plant Replacement	961,371	115,000		1,076,371	1,030,587	40,784	(110,000)	961,371	1,030,587	40,000	(110,000)	960,587
(c) Reserves - Building	1,588,298	310,000	(600,000)	1,298,298	1,524,666	63,632		1,588,298	1,524,667	15,000	(600,000)	939,667
(d) Reserves - Communication/IT	73,718	3,000		76,718	70,765	2,953		73,718	70,765	2,500	0	73,265
(e) Reserves - Community Development	463,368	570,000		1,033,368	591,711	21,657	(150,000)	463,368	591,711	23,000	(150,000)	464,711
(f) Reserves - Waste Management	130,705	5,000		135,705	125,469	5,236		130,705	125,468	5,000	0	130,468
(g) Reserves - Swimming Pool ReDevelopment	483,996	253,000	(400,000)	336,996	464,606	19,390		483,996	464,606	6,000	(400,000)	70,606
(h) Reserves - Roadworks Reserve	497,515	20,000		517,515	477,583	19,932		497,515	477,583	15,000	0	492,583
	4,315,820	1,281,000	(1,000,000)	4,596,820	4,397,554	178,266	(260,000)	4,315,820	4,397,555	110,500	(1,260,000)	3,248,055

(b) Reserve Accounts - Purposes

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

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

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

9. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments			
- Reserve accounts	200,000	178,266	110,500
- Other funds	52,100	38,521	27,100
Other interest revenue	7,500	17,518	2,800
	259,600	234,305	140,400

* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at X%.

The net result includes as expenses

(b) Auditors remuneration

Audit services	31,000	29,090	27,000
	31,000	29,090	27,000

(c) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	15,000	0	0
	15,000	0	0

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

10. ELECTED MEMBERS REMUNERATION

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Elected member Crees			
President's allowance	5,824	5,600	5,610
Meeting attendance fees	3,884	3,735	3,735
ICT expenses	0	0	200
Travel and accommodation expenses	250	257	250
	9,958	9,592	9,795
Elected member DellaBosca			
Meeting attendance fees	3,884	3,735	3,735
ICT expenses	0	0	200
Travel and accommodation expenses	250	0	250
	4,134	3,735	4,185
Elected member Huxtable			
Meeting attendance fees	3,884	3,735	3,735
ICT expenses	0	0	200
	3,884	3,735	3,935
Elected member Geier			
Meeting attendance fees	3,884	3,735	3,735
ICT expenses	0	0	200
	3,884	3,735	3,935
Elected member Simmonds			
Meeting attendance fees	3,884	2,801	0
Travel and accommodation expenses	250	37	0
	4,134	2,839	0
Elected member Faithfull			
Meeting attendance fees	3,884	2,801	0
	3,884	2,801	0
Elected member Day			
Meeting attendance fees	0	934	3,735
ICT expenses	0	0	200
Travel and accommodation expenses	0	70	250
	0	1,004	4,185
Elected member Corsini			
Meeting attendance fees	0	934	3,735
ICT expenses	0	0	200
Travel and accommodation expenses	0	23	250
	0	957	4,185
Total Elected Member Remuneration	29,878	28,398	30,220
President's allowance	5,824	5,600	5,610
Meeting attendance fees	23,304	22,410	22,410
ICT expenses	0	0	1,200
Travel and accommodation expenses	750	388	1,000
	29,878	28,398	30,220

SHIRE OF WESTONIA
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2025

11. TRUST FUNDS

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

Detail	Balance 30 June 2024	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2025
	\$	\$	\$	\$
LGMA - Receipts	7,272	0	0	7,272
Westonia Historical Society	23,445	0	0	23,445
Cemetry Committee	8,708	0	0	8,708
	39,425	0	0	39,425

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

All amounts received as grants, subsidies and contributions that are not capital grants.

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST REVENUE

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

Gain on the disposal of assets including gains on the disposal of long-term investments.

EXPENSES

EMPLOYEE COSTS

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

Note *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water.

Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

12. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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

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

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

13. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

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

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

General purpose funding

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

Law, order, public safety

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

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

Health

To provide an operational framework for environmental and community health.

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

Education and welfare

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

Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.

Housing

To provide and maintain elderly residents housing.

Provision and maintenance of elderly residents housing.

Community amenities

To provide services required by the community.

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

Recreation and culture

To establish and effectively manage infrastructure and resource which will help the social wellbeing of the community.

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

Transport

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

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

Economic services

To help promote the shire and its economic wellbeing.

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

Other property and services

To monitor and control Shire's overheads operating accounts.

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

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

14. FEES AND CHARGES

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
By Program:			
Governance	150	0	150
Law, order, public safety	900	736	900
Health	252,000	234,160	170,000
Education and welfare	20,000	161,664	100,000
Housing	116,700	171,216	122,100
Community amenities	16,000	17,267	15,000
Recreation and culture	1,100	1,627	1,200
Transport	100	0	100
Economic services	214,300	285,389	453,300
Other property and services	205,500	454,214	460,500
	826,750	1,326,271	1,323,250

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 2024/2025				
GL #	DESCRIPTION	ANNUAL BUDGET 2024/2025	ACTUAL 2023/2024	ADOPTED BUDGET 2023/2024
	RATE EXPENDITURE			
	Operating Expenditure			
03100	ABC Costs- Rate Revenue	33,000	24,879	32,000
03101	Rate Notice Stationery expense	500	273	500
03102	Rates Recovery - Legal Expenses	1,500	92	1,500
03103	Valuation Expenses and Title Searches Expense	4,000	9,786	4,000
03107	Rates Written-off	500	335	500
	Sub Total	39,500	35,365	38,500
	RATE REVENUE			
	Operating Income			
03104	General Rates Levied	(1,220,000)	(1,164,372)	(1,160,865)
03105	Ex-Gratia Rates Received	(5,200)	(4,931)	(4,900)
03106	Penalty Interest Raised on Rates	(7,500)	(17,518)	(2,800)
03108	Back Rates Levied	0	0	0
03109	Instalment Interest Received	(2,000)	(1,887)	(2,000)
03110	Rates Administration Fee Received	(1,000)	(948)	(1,000)
03112	Other Revenue	(500)	(820)	(500)
	Sub Total	(1,236,200)	(1,190,477)	(1,172,065)

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	
IE CODE	
New Budget Initiatives and Highlights	<ul style="list-style-type: none"> ➤ The GRV rate in the dollar increase has been kept at 5% to 8.3833 and Mining Differential rate of 23.538 ➤ The UV rate in the dollar will be 1.2847 (5%) ➤ Minimum rates for both GRV and UV assessments increase to \$370 and Differential for Mining at \$200 ➤ 03101 Postage of Rate/Instalment Notices 500.00 ➤ 03103 Annual UV Valuation Revaluation 4,000.00 ➤ 03102 Legal Expense on Outstanding Rates 1,500.00 ➤ 03107 Mining Tenements (Dead) 500.00 ➤ 03106 11% Interest on Outstanding Rates 7,500.00 ➤ 03110 Administration charge remains at \$10 per assessment 1,000.00 ➤ 03109 Reduced to 5% pa on Instalment Notices 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
Capital Investment	None
Financing	None

SHIRE OF WESTONIA				
Schedule 3 - GENERAL PURPOSE FUNDING				
ANNUAL BUDGET 2024/2025				
GL #	DESCRIPTION	ANNUAL BUDGET 2024/2025	ACTUAL 2023/2024	ADOPTED BUDGET 2023/2024
03210	Other General Purpose Funding			
	Operating Expenditure			
	Bank Fees Expense	7,000	6,252	5,000
	Sub Total	7,000	6,252	5,000
03201 03202 03204 03204 03204 03205	Other General Purpose Funding			
	Operating Income			
	Grants Commission Grant Received - General	(178,000)	(1,067,012)	(272,264)
	Grants Commission Grant Received- Roads	(107,000)	(634,792)	(150,000)
	Interest Received - Muni	(50,000)	(36,503)	(25,000)
	Interest Received - Reserves	(200,000)	(178,266)	0
	Interest Received - Trust	(100)	(130)	(100)
	Other General Purpose funding received	(250)	(0)	(250)
	Sub Total	(535,350)	(1,916,703)	(447,614)
	TOTAL INCOME TO OPERATING STATEMENT	(1,771,550)	(3,107,180)	(1,619,679)
	TOTAL EXPENDITURE TO OPERATING STATEMENT	46,500	41,617	43,500

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 15%</p> <p>Federal Assistance Grant - General 178,000.00</p> <p>FAGS Quarterly Payment 107,000.00</p> <p>285,000.00</p> <p>➤ 03202 Investments Interest</p> <p>Municipal Interest 50,000.00</p> <p>Reserve Interest 200,000.00</p> <p>250,000.00</p> <p>➤ 03210 Bank Charges</p> <p>Municipal Bank 7,000.00</p> <p>7,000.00</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 2024/2025				
GL #	DESCRIPTION	ANNUAL BUDGET 2024/2025	ACTUAL 2023/2024	BUDGET 2023/2024
	Members of Council			
	Operating Expenditure			
04100	Members Travelling Expenses paid	500	388	1,000
04101	Members Conference Expenses	0	9	6,000
04101	Members Conference Expenses	15,000	14,934	9,000
04102	Council Election Expenses	0	0	2,500
04103	President's Allowance paid	6,000	4,600	5,600
04104	Members Refreshments & Receptions Expense	25,000	26,034	17,500
04105	Members - Insurance	15,000	15,000	15,000
04106	Members - Subscriptions			
04106	SCRM Subs - Regional Risk Management	6,050	4,822	5,000
04106	SGEZ Subs-Great Eastern Zone	3,500	1,500	3,500
04106	SLGMA Subs-LGMA Corporate	1,000	965	1,000
04106	SWALGA Subs-WALGA	32,000	27,606	36,000
04106	SOTHER Subs-Other (SLIPs)	2,500	100	2,500
04106	SWEROC Subs-WEROC, CEACA	27,500	27,300	25,000
04107	Members - Donation & Gifts	3,000	1,544	3,000
04108	Members Telephone Subsidy Paid	0	2,129	1,200
04109	Members Sitting Fees Paid	25,000	23,410	23,400
04110	Consultant Fees Expense	38,000	49,702	40,000
04111	Training Expenses of Members	5,000	5,542	3,000
04112	Maintenance - Council Chambers			
04112	BCCH Maintenance - Council Chambers Other	1,000	385	1,000
04112	BCCH Maintenance - Council Chambers Other	900	443	900
04112	BCCH Maintenance - Council Chambers Cleaning	500	468	500
04112	BCCH Maintenance - Council Chambers Utilities	0	0	0
04112	BCCH Maintenance - Council Chambers Utilities	800	220	800
04113	ABC Costs- Relating to Members	82,000	60,098	80,200
04114	Audit Fees expense	31,000	29,090	27,000
04118	Advertising	3,000	1,048	3,000
04120	Public Relations/ Promotions	2,500	0	2,500
04199	Depreciation - Members of Council	50	0	50
	TOTAL EXPENDITURE TO OPERATING STATEMENT	326,800	297,336	316,150
	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> <p>2024/2025 Audit Fees (Interim /Final) 31,000.00</p> <p>➤ 04103 24/25 Presidents Allowance per SAT 6,000.00</p> <p>➤ 04109 24/25 Councillors Fee @ \$3884 25,000.00</p> <p>➤ 04100 Councillors @ .71c per Km 500.00</p> <p>➤ 04101 LG Week 6,000.00</p> <p>LG Week Expenses (Accom & Meals) 9,000.00</p> <p>40,500.00</p> <p>➤ 04110 Consultancy 38,000.00</p> <p>➤ 04104 Refreshments & Receptions</p> <p>Council Meetings 12,500.00</p> <p>Council Functions 12,500.00</p> <p>25,000.00</p> <p>➤ 04105 Insurance</p> <p>Management Liability 4,510.00</p> <p>Personal Accident 870.00</p> <p>Travel 750.00</p> <p>Other Property 2000.00</p> <p>Crime & Cyber Crime 6,870.00</p> <p>15,000.00</p>
Local Laws	The Council has adopted Local Laws which covers a range of subjects. Further information on these laws is available at the offices of the council
Statutory Requirements	A local government is required to maintain a structure of elected members by State Legislation. The Council is required to engage an independent Auditor who conducts an attestation audit in accordance with the Local Government Act 1995 and associated Audit Regulations

SHIRE OF WESTONIA Schedule 4 - GOVERNANCE ANNUAL BUDGET 2024/2025				
GL #	DESCRIPTION	ANNUAL BUDGET 2024/2025	ACTUAL 2023/2024	BUDGET 2023/2024
	Members of Council			
	Sub Total	0	0	0
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	0	0	0

IE
CODE

Service Levels

Fees & Charges

Payments to Elected
Members

Photocopying

Capital Investment

Financing

The Elected Members meet regularly on the third Thursday of each month to consider matters requiring a decision. These meeting are open to the public and contain a period for public questions at the commencement of the meeting
Copies of all council documents including Agendas and Minutes are available to the public at cost.
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

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

None.

None.

SHIRE OF WESTONIA Schedule 5 - LAW, ORDER & PUBLIC SAFETY ANNUAL BUDGET 2024/2025				
GL #	DESCRIPTION	ANNUAL BUDGET 2024/2025	ACTUAL 2023/2024	BUDGET 2023/2024
	OPERATING EXPENDITURE			
	Fire Control			
05100	ABC Costs- Fire Prevention	24,500	27,510	24,000
05101	Bush Fire Control Maintenance Plant & Equipment	10,000	10,276	10,000
05102	Bush Fire Control Maintenance Land & Building	1,500	1,306	1,500
05103	Bush Fire Control	1,000	0	1,000
05104	Bush Fire Control Insurance	20,000	18,902	16,500
05112	Bush Fire Clothing, Training & Accs.	3,200	0	3,200
05113	Utilities Communication & Power	2,500	2,397	2,500
05113	Utilities Communication & Power	2,000	1,804	4,500
05114	Other Goods & Services	1,000	868	1,000
05199	Depreciation - Fire Prevention	1,000	1,000	1,000
05199	Depreciation - Fire Prevention	20,500	20,280	14,500
	Sub Total	87,200	84,343	79,700
	OPERATING REVENUE			
	Fire Control			
05105	Income Relating to Fire Prevention	0	0	0
05106	Bush Fire Reimbursements	0	0	0
05107	FESA Operating Grant	(33,000)	(33,180)	(35,000)
05108	Edna May MOU Emergency Services	(10,000)	(13,636)	(13,500)
05111	FESA ESL Admin Fee	(4,500)	(4,400)	(4,000)
	Sub Total	(47,500)	(51,216)	(52,500)
	OPERATING EXPENDITURE			
	Animal Control			
05200	Expenses Relating to Animal Control	0	0	0
05201	Animal Control - Ranger Expense	5,000	4,465	5,000
	Sub Total	5,000	4,465	5,000
	OPERATING REVENUE			
	Animal Control			
05202	Fines and Penalties - Animal Control	(100)	0	(100)
05203	Dog Registration Fees	(750)	(736)	(750)
	Sub Total	(850)	(736)	(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	92,200	88,808	84,700
	TOTAL INCOME TO OPERATING STATEMENT	(48,400)	(51,952)	(53,400)

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 11,100.00 Bushfire Insurance - Property 2,400.00 Bushfire Insurance - Vehicles <u>6,500.00</u> 20,000.00		
	➤ 05107 Fire Prevention Grants		
	Fire and Emergency Services 33,000.00 Edna May MOU 10,000.00 Admin Fee 4,500.00 47,500.00		
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 2024/2025				
GL #	DESCRIPTION	ANNUAL BUDGET 2024/2025	ACTUAL 2023/2024	BUDGET 2023/2024
05109 05110	CAPITAL EXPENDITURE			
	Fire Control			
	Purchase Land and Buildings - Fire Prevention	0	0	0
	Purchase Plant Fire Prevention	0	0	0
	Sub Total	0	0	0
05302	CAPITAL EXPENDITURE			
	Other Law Order and Public Safety			
	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			
New Budget Initiatives and Highlights	➤	05201	Animal Control Officer Contract	5,000.00
	➤	05203	2024/2025 Dog Registrations	750.00
	➤	05202	Impounding of Dog - Release Fee	100.00
Local Laws	None.			
Statutory Requirements	The Council is obligated to administer the Dog Act and Emergency management Plan throughout the district. Both are State Legislation.			
Service Levels	Central Wheatbelt Ranger Services provides service via contract arrangement.			
Fees & Charges	License Charges:			
	Unsterilised 1 Year \$ 30.00			
	Unsterilised 3 Years \$ 75.00			
	Sterilised 1 Year \$ 10.00			
	Sterilised 3 Years \$ 18.00			
	Pensioners 50% of the above-mentioned charges.			
Capital Investment	None.			
Financing	None.			

SHIRE OF WESTONIA Schedule 7 - HEALTH ANNUAL BUDGET 2024/2025				
GL #	DESCRIPTION	ANNUAL BUDGET 2024/2025	ACTUAL 2023/2024	BUDGET 2023/2024
	OPERATING EXPENDITURE			
	Health- Home Care Services			
07110	HCS -Salaries	50,000	42,299	50,000
07110	HCS -Salaries Super	30,000	25,102	0
07112	Expenses Relating to Health HCS	70,000	57,531	50,000
07114	HCS - ABC Costs	66,000	39,758	64,000
	Sub Total	216,000	164,690	164,000
	OPERATING REVENUE			
	Health- Home Care Services			
07101	Service Fee	(240,000)	(223,863)	(150,000)
07102	Grant Funding	0	0	0
	Sub Total	(240,000)	(223,863)	(150,000)
	Health Administration and Inspection			
07400	ABC Costs- Preventative Services - Administration & Inspection	16,000	12,438	16,000
07404	Analytical Expenses	400	360	400
07406	Contract - EHO Expense	0	1,780	0
07406	Contract - EHO Expense	8,000	5,895	8,000
	Sub Total	24,400	20,473	24,400
	OPERATING REVENUE			
	Health Administration and Inspection			
07407	Reimbursement	(100)	0	(100)
	Sub Total	(100)	0	(100)
	OPERATING EXPENDITURE			
	Preventative Services - Pest Control			
07500	Mosquito Control Preventative Services - Pest Control	2,000	1,805	2,000
07500	Mosquito Control Preventative Services - Pest Control	500	0	500
	Sub Total	2,500	1,805	2,500
	OPERATING EXPENDITURE			
	Other Health			
08600	ABC Costs- Other Welfare	57,000	22,440	56,000
07600	Ambulance Services - Other	1,000	300	1,000
07600	Ambulance Services - Other	1,000	1,000	1,000
07601	BMR Medical Rooms & Dr Expense - Other	1,500	1,351	1,500
07601	BMR Medical Rooms & Dr Expense - Other	2,500	1,980	0
07601	BMR Medical Rooms & Dr Expense - Other	1,000	346	0
07601	BMR Medical Rooms & Dr Expense - Other	3,000	6,036	3,000
07601	BMR Medical Rooms & Dr Expense - Other	3,000	10	3,000
07601	BMR Medical Rooms & Dr Expense - Other	1,500	1,553	1,500
07700	Nurse Practitioner Clinic	32,000	30,014	40,000
07700	Nurse Practitioner Clinic	3,500	2,591	3,800
07700	Nurse Practitioner Clinic	0	0	0
07799	Depreciation - Health	2,100	2,040	1,600
	Sub Total	109,100	69,660	166,000

Note 18 (b) - Account Detail (by Reporting Program)		
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. The provision of Home Care Services Provision of a Medical Centre for visiting RFDS Doctor and maintenance of an Ambulance Service to the community. Mosquito Control program for the Westonia Townsite Environmental Health Services are contracted to Allan Ramsay Construction on a monthly basis.. 	
Management	New Budget Initiatives and Highlights	➤ HCS Provisions 150,000.00
		150,000.00
156		HCS Package Claims 240,000.00
		240,000.00
903		07406 Contract EHO - Allan Ramsay 8,000.00
		07404 Analytical Expenses 400.00
520		07600 Ambulance Services 1,000.00
		07601 Medical Room & Dr Expenses 12,500.00
521		07700 Nurse Practitioner Clinic
		Wages 32,000.00
		Superannuation 3,500.00
		35,500.00
		07500 Mosquito Control
		Mosquito Control Expenses 2,500.00
520		2,500.00
901	Local Laws	Shire of Westonia Health Local Law.
903	Statutory Requirements	Administration in accordance with the Health Act (State Legislation).
		Random food quality sampling is undertaken by the EHO and a inspection and approvals service.
540	Fees & Charges	User Pay Fee & Charge of \$20.00 Nurse Practitioner Service
520	Capital Investment	None.
500	Financing	None.
540		
542		
520		
570		
900		
500		
501		
580		
550		

SHIRE OF WESTONIA Schedule 7 - HEALTH ANNUAL BUDGET 2024/2025				
GL #	DESCRIPTION	ANNUAL BUDGET 2024/2025	ACTUAL 2023/2024	BUDGET 2023/2024
	OPERATING REVENUE			
	Other Health			
07602	Reimbursement Rural Health West	(12,000)	(9,607)	(9,500)
07602	Reimbursement Rural Health West	0	(2,258)	0
07704	Medicare Benefits	(10,000)	(8,187)	(45,000)
07703	User Pay Fee Nurse Practitioner Services	(12,000)	(10,296)	(20,000)
	Sub Total	(34,000)	(30,348)	(74,500)
	TOTAL EXPENDITURE TO OPERATING STATEMENT	352,000	256,627	356,900
	TOTAL INCOME TO OPERATING STATEMENT	(274,100)	(254,211)	(224,600)
	CAPITAL EXPENDITURE			
	Health Inspection and Administration			
07402	Purchase Furniture & Equipment - Preventative Services -		0	0
07405	Purchase Plant - HCS Vehicle	65,000	0	0
	Sub Total	65,000	0	0
	CAPITAL INCOME			
	Other Health			
07109	Proceeds on Sale of Asset	(35,000)	0	0
07603	WAPHA - Medical Centre Upgrades Income	0	(25,000)	(25,000)
	Sub Total	(35,000)	(25,000)	(25,000)
	CAPITAL EXPENDITURE			
	Other Health			
07702	Purchase Buildings - Medical Centre Upgrades	20,000	28,628	25,000
	Sub Total	20,000	28,628	25,000
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	85,000	28,628	25,000
	TOTAL CAPITAL REVENUE TO STATEMENT	(35,000)	(25,000)	(25,000)

Note 18 (b) - Account Detail (by Reporting Program)	
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
114	
113	Management
114	Chief Executive Officer
156	
	New Budget Initiatives and Highlights
	<ul style="list-style-type: none"> ➤ Rural Heath West 12,000.00 ➤ Medicare Benefits 10,000.00 ➤ User Pay Fee Nurse Practitioner Services 12,000.00
	34,000.00
	Local Laws
	Shire of Westonia Health Local Law.
	Statutory Requirements
	Administration in accordance with the Health Act (State Legislation).
	Service Levels
	N/A
	Fees & Charges
	Nurse Practitioner Service Fee \$25.00 Inc. GST per Person
700	
	Capital Investment
	None.
	Financing
	None.
600	
700	
700	
700	

SHIRE OF WESTONIA Schedule 8 - EDUCATION & WELFARE ANNUAL BUDGET 2024/2025				
GL#	DESCRIPTION	ANNUAL BUDGET 2024/2025	ACTUAL 2023/2024	BUDGET 2023/2024
	OPERATING EXPENDITURE			
	Pre Schools			
08100	ABC Costs Relating to Pre-Schools	16,000	43,539	16,000
08101	Westonia Primary School	4,000	1,626	1,500
08101	Westonia Primary School	10,000	10,353	2,500
08101	Westonia Primary School	10,000	25,238	500
08101	Westonia Primary School	5,000	3,112	2,800
08101	Westonia Primary School	13,000	29,024	1,000
08101	Westonia Primary School	1,000	1,473	500
08101	Westonia Primary School	10,000	34,310	4,000
08102	Merredin College Chaplaincy Service	0	0	0
08199	Depreciation - School	14,000	13,702	14,000
08199	Depreciation - School	0	0	0
	Sub total	83,000	162,376	42,800
	OPERATING REVENUE			
	Pre Schools			
08103	Income School Facility/Main Building	0	(22,276)	(26,000)
08105	Income Unit Accomodation	(20,000)	(161,664)	(100,000)
08105	Income Unit Accomodation	0	(55)	(4,000)
	Sub total	(20,000)	(183,995)	(130,000)
	OPERATING EXPENDITURE			
	Aged & Disabled - Senior Citizens			
08400	Expenses Relating to Aged & Disabled - Senior Citizens	0	0	0
08401	Seniors Activities	7,500	603	7,500
08402	Wheatbelt Agcare	500	0	500
	Sub total	8,000	603	8,000
	OPERATING REVENUE			
	Aged & Disabled - Senior Citizens			
08403	Income Relating to Aged & Disabled - Senior Citizens	(5,000)	0	(5,000)
	Sub total	(5,000)	0	(5,000)

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 10,000.00 Building Mtce 33,000.00 43,000.00 ➤ 08105 Unit Accommodation 20,000.00 ➤ 08401 Seniors Activities - Contributions 7,500.00 ➤ 08403 Grant Seniors 5,000.00	
	Local Laws	None.	
	Statutory Requirements	None.	
	Service Levels	Financial Support	
	Fees & Charges	None.	
903			
520	Capital Investment	None.	
521			
	Financing	None.	
113			

SHIRE OF WESTONIA Schedule 8 - EDUCATION & WELFARE ANNUAL BUDGET 2024/2025				
GL#	DESCRIPTION	ANNUAL BUDGET 2024/2025	ACTUAL 2023/2024	BUDGET 2023/2024
08603	OPERATING EXPENDITURE Other Welfare Primary School Workshop Expenses		0	0
	Sub total	0	0	0
08601	OPERATING REVENUE Other Welfare Income Relating to Other Welfare		0	0
	Sub total	0	0	0
	TOTAL EXPENDITURE TO OPERATING STATEMENT	91,000	162,978	50,800
	TOTAL INCOME TO OPERATING STATEMENT	(25,000)	(183,995)	(135,000)
08108 08107	CAPITAL REVENUE Senior/Welfare Collgar Renewables LotteryWest		0	0
	Sub Total	(260,000)	0	(200,000)
08104 08203	CAPITAL EXPENDITURE Seniors/Welfare Purchase Land & Buildings- Leisure Centre Project Furniture & Equip		9,187	200,000
	Sub total	345,000	9,187	200,000
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	(260,000)	0	(200,000)
	TOTAL CAPITAL REVENUE TO STATEMENT	345,000	9,187	200,000

Note 18 (b) - Account Detail (by Reporting Program)		
IE CODE	Operating Program Operating Sub-Program Description/Objectives	EDUCATION & WELFARE Education
520		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
110	New Budget Initiatives and Highlights	Capital Expenditure ➤ 08104 Seniors Leisure Centre L/B Project 250,000.00 Leisure Centre Fit out 95,000.00 345,000.00 ➤ 08103 LotteryWest / Men shed 10,000.00 250,000.00 260,000.00
	Local Laws	None.
183	Statutory Requirements	None.
181	Service Levels	Financial Support
	Fees & Charges	None.
	Capital Investment	None.
700	Financing	None.
700		
700		

SHIRE OF WESTONIA Schedule 9 - HOUSING ANNUAL BUDGET 2024/2025				
GL #	DESCRIPTION	ANNUAL BUDGET 2024/2025	ACTUAL 2023/2024	BUDGET 2023/2024
	OPERATING EXPENDITURE			
	Staff Housing			
09101	B20DIO Maintenance 20 Diorite St -DCEO	20,000	5,050	1,000
09101	B20DIO Maintenance 20 Diorite St -DCEO	1,000	0	1,000
09101	B20DIO Maintenance 20 Diorite St -DCEO	1,500	1,302	850
09101	B20DIO Maintenance 20 Diorite St -DCEO	0	0	0
09101	B20DIO Maintenance 20 Diorite St -DCEO	2,000	1,889	2,000
09101	B20DIO Maintenance 20 Diorite St -DCEO	500	417	0
09211	B301PY Maintenance 301 Pyrite Street - Senior Finance	3,000	3,760	20,000
09211	B301PY Maintenance 301 Pyrite Street - Senior Finance	0	523	1,500
09211	B301PY Maintenance 301 Pyrite Street - Senior Finance	1,000	1,221	2,000
09211	B301PY Maintenance 301 Pyrite Street - Senior Finance	0	1,072	1,000
09211	B301PY Maintenance 301 Pyrite Street - Senior Finance	800	592	800
09201	B4QUA Maintenance 4 Quartz St - Plant Operator	3,000	14,387	5,000
09201	B4QUA Maintenance 4 Quartz St - Plant Operator	800	899	500
09201	B4QUA Maintenance 4 Quartz St - Plant Operator	1,500	1,710	2,500
09201	B4QUA Maintenance 4 Quartz St - Plant Operator	0	0	100
09201	B4QUA Maintenance 4 Quartz St - Plant Operator	0	0	100
09201	B4QUA Maintenance 4 Quartz St - Plant Operator	0	0	100
09104	B37DIO Maintenance 37 Diorite St - Rental	0	1,777	3,000
09104	B37DIO Maintenance 37 Diorite St - Rental	0	0	500
09104	B37DIO Maintenance 37 Diorite St - Rental	500	615	500
09104	B37DIO Maintenance 37 Diorite St - Rental	0	1,144	500
09105	B7QUA Maintenance 7 Quartz St - Plant Operator	3,000	947	5,000
09105	B7QUA Maintenance 7 Quartz St - Plant Operator	800	710	500
09105	B7QUA Maintenance 7 Quartz St - Plant Operator	0	0	0
09105	B7QUA Maintenance 7 Quartz St - Plant Operator	1,000	1,096	1,000
09105	B7QUA Maintenance 7 Quartz St - Plant Operator	0	0	0
09202	B55WO Maintenance 55 Wolfram St -Administration Staff	20,000	588	0
09202	B55WO Maintenance 55 Wolfram St -Administration Staff	800	710	800
09202	B55WO Maintenance 55 Wolfram St -Administration Staff	0	91	0
09202	B55WO Maintenance 55 Wolfram St -Administration Staff	1,000	519	0
09102	B11QUA Maintenance 11 Quartz St - Swimming Pool Manager	3,000	1,713	5,000
09102	B11QUA Maintenance 11 Quartz St - Swimming Pool Manager	0	122	500
09102	B11QUA Maintenance 11 Quartz St - Swimming Pool Manager	1,000	923	550
09102	B11QUA Maintenance 11 Quartz St - Swimming Pool Manager	0	755	200
09102	B11QUA Maintenance 11 Quartz St - Swimming Pool Manager	1,000	724	1,000
09102	B11QUA Maintenance 11 Quartz St - Swimming Pool Manager	0	868	550

Note 18 (b) - Account Detail (by Reporting Program)			
IE CODE	Operating Program Operating Sub-Program	HOUSING Staff Housing	
	Description/Objectives Management	The provision of housing facilities to staff members. Chief Executive Officer.	
	New Budget Initiatives and Highlights	➤ Staff Housing - Building Maintenance as per building inspections	
	(Paint)	➤ 09102 General Maintenance - 20 Diorite St	25,000.00
		➤ 09211 General Maintenance - 301 Pyrite St	4,800.00
		➤ 09201 General Maintenance - 4 Quartz St	5,300.00
		➤ 09202 55 Wolfram St - Administration Staff	21,800.00
		➤ 09104 General Maintenance - 37 Diorite St	500.00
		➤ 09105 General Maintenance - 7 Quartz St	4,800.00
		➤ 09102 General Maintenance - 11 Quartz St	5,000.00
		➤ 09109 General Maintenance - 13 Pyrite St	5,200.00
			72,400.00
	Local Laws	None.	
	Statutory Requirements	None.	
	Service Levels	N/A	
	Fees & Charges	Employee Rental - \$40 per week (Houses)	
	Capital Investment	None.	
	Financing	None.	

SHIRE OF WESTONIA Schedule 9 - HOUSING ANNUAL BUDGET 2024/2025				
GL #	DESCRIPTION	ANNUAL BUDGET 2024/2025	ACTUAL 2023/2024	BUDGET 2023/2024
09109	B13PYR Maintenance 13 Pyrite Street -Plant Operator	3,000	7,075	5,000
09109	B13PYR Maintenance 13 Pyrite Street -Plant Operator	700	663	700
09109	B13PYR Maintenance 13 Pyrite Street -Plant Operator	0	614	550
09109	B13PYR Maintenance 13 Pyrite Street -Plant Operator	0	493	0
09109	B13PYR Maintenance 13 Pyrite Street -Plant Operator	1,500	1,989	200
09109	B13PYR Maintenance 13 Pyrite Street -Plant Operator	0	707	1,000
09107	Staff House Costs Allocated to Works	(20,000)	(18,651)	(55,000)
09108	Depreciation - Staff Housing	53,000	51,148	27,400
	Sub Total	105,400	90,164	37,900
09100	Staff Housing - ABC Costs	24,000	18,659	24,000
	Sub Total	129,400	108,823	61,900
	OPERATING REVENUE			
	Staff Housing			
09121	Income 20 Diorite St -Rental	0	(10,500)	(10,000)
09230	Income 301 Pyrite Street - Senior Finance Officer	(2,600)	(1,170)	0
09124	Income 37 Diorite St - Rental	(1,000)	(4,420)	(4,400)
09125	Income 7 Quartz St - Plant Operator	(2,600)	(2,080)	(2,100)
09221	Income 55 Wolfram St -Administration Staff	(7,800)	(19,191)	(20,000)
09220	Income 4 Quartz St - Plant Operator	(2,600)	(2,600)	(2,100)
09122	Income 11 Quartz St - Swimming Pool Manager	(2,600)	(2,470)	(2,100)
09130	Income 13 Pyrite Street -Plant Operator	(2,600)	(2,500)	(2,100)
09129	Reimbursements	0	0	0
	Sub Total	(21,800)	(44,931)	(42,800)
	OPERATING EXPENDITURE			
	Other Housing			
	Maintenance - Lifestyle			
09203	BLS1 Maintenance H6 501 Quartz Street	1,000	153	1,500
09203	BLS1 Maintenance H6 501 Quartz Street	1,000	809	500
09203	BLS1 Maintenance H6 501 Quartz Street	800	734	800
09203	BLS1 Maintenance H6 501 Quartz Street	0	0	50
09203	BLS1 Maintenance H6 501 Quartz Street	0	0	50
09203	BLS2 Maintenance H8 501 Quartz Street	1,000	153	6,500
09203	BLS2 Maintenance H8 501 Quartz Street	1,000	809	500
09203	BLS2 Maintenance H8 501 Quartz Street	800	852	800
09203	BLS2 Maintenance H8 501 Quartz Street	0	0	50
09203	BLS2 Maintenance H8 501 Quartz Street	0	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. Chief Executive Officer.
Management	
New Budget Initiatives and Highlights	<p>➤ Other Housing - Building Maintenance</p> <p>➤ 09203 Lifestyle Village (\$2800 each) 14,000.00</p> <p>➤ 09208 17 Pyrite St - JV Units (\$4750) 14,250.00</p> <p>28,250.00</p> <p>➤ 09236 Other Housing Building Depreciation 60,500.00</p> <p>➤ 09222 5 x Lifestyle Village (\$17,300 each) 70,000.00</p> <p>➤ 09227 3x 17 Pyrite St - JV Units (\$4,400) 14,040.00</p> <p>➤ 09238 4x Aged Units (\$4,420) 18,720.00</p> <p>102,760.00</p> <p>➤ 09231 Mine Carpark- Lease 24,000.00</p>
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 2024/2025					
GL #	DESCRIPTION	ANNUAL BUDGET 2024/2025	ACTUAL 2023/2024	BUDGET 2023/2024	IE CODE
09203	BLS3 Maintenance H10 501 Quartz Street	1,000	153	1,500	520
09203	BLS3 Maintenance H10 501 Quartz Street	1,000	809	500	542
09203	BLS3 Maintenance H10 501 Quartz Street	800	710	800	570
09203	BLS3 Maintenance H10 501 Quartz Street	0	0	50	900
09203	BLS3 Maintenance H10 501 Quartz Street	0	0	50	901
09203	BLS4 Maintenance H12 501 Quartz Street	1,000	153	1,500	520
09203	BLS4 Maintenance H12 501 Quartz Street	1,000	809	500	542
09203	BLS4 Maintenance H12 501 Quartz Street	800	852	800	570
09203	BLS4 Maintenance H12 501 Quartz Street	0	0	50	900
09203	BLS4 Maintenance H12 501 Quartz Street	0	0	50	901
09203	BLS5 Maintenance H14 501 Quartz Street	1,000	153	1,500	520
09203	BLS5 Maintenance H14 501 Quartz Street	1,000	809	500	542
09203	BLS5 Maintenance H14 501 Quartz Street	800	710	800	570
09203	BLS5 Maintenance H14 501 Quartz Street	0	0	50	900
09203	BLS5 Maintenance H14 501 Quartz Street	0	0	50	901
09206	Maintenance Quartz Street Age Units				
09206	MQAU1 Quartz Street Age Unit No.6	1,500	807	1,500	520
09206	MQAU1 Quartz Street Age Unit No.6	0	0	0	521
09206	MQAU1 Quartz Street Age Unit No.6	50	0	50	540
09206	MQAU1 Quartz Street Age Unit No.6	500	329	500	542
09206	MQAU1 Quartz Street Age Unit No.6	500	473	800	570
09206	MQAU2 Quartz Street Age Unit No.7	250	0	250	500
09206	MQAU2 Quartz Street Age Unit No.7	7,500	397	1,500	520
09206	MQAU2 Quartz Street Age Unit No.7	50	0	50	540
09206	MQAU2 Quartz Street Age Unit No.7	0	0	0	521
09206	MQAU2 Quartz Street Age Unit No.7	500	329	500	542
09206	MQAU2 Quartz Street Age Unit No.7	500	473	800	570
09206	MQUA3 Quartz Street Age Unit No.8	250	458	250	500
09206	MQUA3 Quartz Street Age Unit No.8	1,500	5,657	1,500	520
09206	MQUA3 Quartz Street Age Unit No.8	0	0	0	521
09206	MQUA3 Quartz Street Age Unit No.8	50	77	50	540
09206	MQUA3 Quartz Street Age Unit No.8	0	0	0	541
09206	MQUA3 Quartz Street Age Unit No.8	500	329	500	542
09206	MQUA3 Quartz Street Age Unit No.8	500	473	800	570
09206	MQUA4 Quartz Street Age Unit No.9	250	0	250	500
09206	MQUA4 Quartz Street Age Unit No.9	1,500	1,500	1,500	520
09206	MQUA4 Quartz Street Age Unit No.9	0	0	0	521
09206	MQUA4 Quartz Street Age Unit No.9	50	0	50	540
09206	MQUA4 Quartz Street Age Unit No.9	0	0	0	541
09206	MQUA4 Quartz Street Age Unit No.9	500	329	500	542

SHIRE OF WESTONIA Schedule 9 - HOUSING ANNUAL BUDGET 2024/2025					
GL #	DESCRIPTION	ANNUAL BUDGET 2024/2025	ACTUAL 2023/2024	BUDGET 2023/2024	IE CODE
09206	MQUA4 Quartz Street Age Unit No.9	500	473	800	570
09206	MQUA4 Quartz Street Age Unit No.9	0	0	0	900
09206	MQUA4 Quartz Street Age Unit No.9	0	0	0	901
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	2,500	277	2,500	520
09208	BJV1 Maintenance U1 17 Pyrite St	50	0	50	521
09208	BJV1 Maintenance U1 17 Pyrite St	100	129	100	540
09208	BJV1 Maintenance U1 17 Pyrite St	500	0	500	541
09208	BJV1 Maintenance U1 17 Pyrite St	1,000	1,366	500	542
09208	BJV1 Maintenance U1 17 Pyrite St	600	521	800	570
09208	BJV1 Maintenance U1 17 Pyrite St	0	0	0	900
09208	BJV2 Maintenance U2 17 Pyrite St	0	228	0	500
09208	BJV2 Maintenance U2 17 Pyrite St	2,500	387	2,500	520
09208	BJV2 Maintenance U2 17 Pyrite St	50	0	50	521
09208	BJV2 Maintenance U2 17 Pyrite St	100	129	100	540
09208	BJV2 Maintenance U2 17 Pyrite St	500	0	500	541
09208	BJV2 Maintenance U2 17 Pyrite St	1,000	1,444	500	542
09208	BJV2 Maintenance U2 17 Pyrite St	0	0	0	543
09208	BJV2 Maintenance U2 17 Pyrite St	600	521	800	570
09208	BJV2 Maintenance U2 17 Pyrite St	0	262	0	900
09208	BJV2 Maintenance U2 17 Pyrite St	0	0	0	901
09208	BJV3 Maintenance U3 17 Pyrite St	0	134	0	500
09208	BJV3 Maintenance U3 17 Pyrite St	2,500	3,432	2,500	520
09208	BJV3 Maintenance U3 17 Pyrite St	50	0	50	521
09208	BJV3 Maintenance U3 17 Pyrite St	100	129	100	540
09208	BJV3 Maintenance U3 17 Pyrite St	500	0	500	541
09208	BJV3 Maintenance U3 17 Pyrite St	1,000	1,494	500	542
09208	BJV3 Maintenance U3 17 Pyrite St	600	521	800	570
09208	BJV3 Maintenance U3 17 Pyrite St	0	184	0	900
09208	BJV3 Maintenance U3 17 Pyrite St	0	0	0	901
09103	CEACA Contribution 3Units	153,000	0	0	520
09212	Rental Lifestyle Village - Westonia Progress	13,500	22,620	18,100	520
09236	Depreciation Other Housing	60,500	55,555	60,500	550
	Sub Total	272,200	110,102	123,600	
09200	Other Housing - ABC Costs	24,000	18,659	24,000	903
	Sub Total	296,200	128,761	147,600	
	OPERATING REVENUE				
	Other Housing				

SHIRE OF WESTONIA Schedule 9 - HOUSING ANNUAL BUDGET 2024/2025				
GL #	DESCRIPTION	ANNUAL BUDGET 2024/2025	ACTUAL 2023/2024	BUDGET 2023/2024
09222	Income - Lifestyle			
09222 BLSI1	Income H6 501 Quartz Street	(13,500)	(17,078)	(16,800)
09222 BLSI1	Income H6 501 Quartz Street	(500)	0	(500)
09222 BLSI2	Income H8 501 Quartz Street	(13,500)	(18,446)	(16,800)
09222 BLSI2	Income H8 501 Quartz Street	(500)	0	(500)
09222 BLSI3	Income H10 501 Quartz Street	(13,500)	(17,078)	(16,800)
09222 BLSI3	Income H10 501 Quartz Street	(500)	0	(500)
09222 BLSI4	Income H12 501 Quartz Street	(13,500)	(18,446)	(16,800)
09222 BLSI4	Income H12 501 Quartz Street	(500)	0	(500)
09222 BLSI5	Income H14 501 Quartz Street	(13,500)	(17,078)	(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	(4,680)	(4,420)	(4,400)
09227 BJVI2	Income U2 17 Pyrite Street	(4,680)	0	(2,200)
09227 BJVI3	Income U3 17 Pyrite Street	(4,680)	0	(2,600)
09231	Income - Ramelius Resources Lease Camp/Carport	(24,000)	(24,176)	(24,000)
09238 U1AQUA	Income -Age Units Quartz Street	(4,680)	(9,180)	(4,400)
09238 U2AQUA	Income -Age Units Quartz Street	(4,680)	(4,760)	(4,400)
09238 U3AQUA	Income -Age Units Quartz Street	(4,680)	(3,570)	(4,400)
09238 U4AQUA	Income -Age Units Quartz Street	(4,680)	(4,420)	(4,400)
	Sub Total	(126,760)	(138,654)	(137,300)
	TOTAL EXPENDITURE TO OPERATING STATEMENT	425,600	237,584	209,500
	TOTAL INCOME TO OPERATING STATEMENT	(148,560)	(183,586)	(180,100)
	CAPITAL EXPENDITURE			
	Staff Housing			
09127	Purchase - Staff Housing - Shed 4 Quartz Street	30,000	12,700	40,000
09128	Purchase Land & Building - Staff Housing	0	0	160,000
	Sub Total	30,000	12,700	200,000
	CAPITAL REVENUE			
	Other Housing			
	Proceeds from Sale of Asset			
09237	Income -Sale of 37 Diorite St, Westonia - CAPITAL	(80,000)	0	0
09298	Profit on Sale of Asset	0	0	0
	Sub Total	(80,000)	0	0
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	30,000	12,700	200,000
	TOTAL CAPITAL REVENUE TO STATEMENT	(80,000)	0	0

IE CODE	Note 18 (b) - Account Detail (by Reporting Program)	
150	Operating Program	HOUSING
150	Operating Sub-Program	Other Housing
114	Description/Objectives	The provision housing to non-staff.
150	Management	Chief Executive Officer.
114		
150	New Budget Initiatives and Highlights	➤ Other Housing - Building Maintenance CAPITAL
114		
150		➤ Shed 4 Quartz Street
114		30,000.00
150		\$ 30,000.00
114	Local Laws	None.
150	Statutory Requirements	None.
150	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		

SHIRE OF WESTONIA				
Schedule 10 - COMMUNITY AMENITIES				
ANNUAL BUDGET 2024/2025				
GL #	DESCRIPTION	ANNUAL BUDGET 2024/2025	ACTUAL 2023/2024	BUDGET 2023/2024
	OPERATING EXPENDITURE			
	Household Refuse			
10100	ABC Costs- Household Refuse	24,000	18,344	24,000
10103	Domestic Refuse Collection	15,000	14,750	13,000
10105	Refuse Collection Public Bins	6,000	5,811	4,000
10105	Refuse Collection Public Bins	8,000	6,682	5,000
10105	Refuse Collection Public Bins	1,000	600	1,000
10106	Refuse Maintenance	3,000	2,954	4,000
10106	Refuse Maintenance	5,000	1,189	4,000
10106	Refuse Maintenance	7,000	6,508	9,469
10106	Refuse Maintenance	4,000	3,397	5,000
10106	Refuse Maintenance	3,000	2,673	4,000
10107	Waste Oil Recycling	500	0	500
10108	Containers for Change Recycling Bins	0	7,182	5,500
	Sub Total	76,500	70,089	79,469
	OPERATING REVENUE			
	Household Refuse			
10120	Income Relating to Sanitation - Household Refuse	(14,000)	(14,197)	(14,000)
10122	Drum-Muster	0	0	0
10501	Income Relating to Protection Of Environment	0	0	0
	Sub Total	(14,000)	(14,197)	(14,000)
	OPERATING EXPENDITURE			
	Other Community Services			
10704	Maintenance - Public Conveniences	3,000	2,899	3,000
10704	Maintenance - Public Conveniences	2,500	825	2,500
10704	Maintenance - Public Conveniences	3,500	3,253	3,500
10705	Maintenance - Cemetery			
10706	<i>Maintenance - Grave Digging</i>	2,000	1,896	2,000
10706	<i>Maintenance - Grave Digging</i>	2,500	2,172	2,500
10706	<i>Maintenance - Grave Digging</i>	5,000	542	5,000
10706	<i>Maintenance - Grave Digging</i>	1,500	940	1,500
10799	Depreciation - Community Services	18,700	18,650	18,700
10799	Depreciation - Community Services	2,500	2,430	700
	Sub Total	41,200	33,607	39,400
	OPERATING REVENUE			
	Other Community Services			
10708	Cemetery Fees	(2,000)	(3,070)	(1,000)
	Sub Total	(2,000)	(3,070)	(1,000)
	TOTAL EXPENDITURE TO OPERATING STATEMENT	117,700	103,696	118,869

IE CODE		Operating Program Operating Sub-Program Description/Objectives	Note 18 (b) - Account Detail (by Reporting Program)		
			COMMUNITY AMENITIES		
			Refuse		
			<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.		
521					
500					
900					
901		New Budget Initiatives	➤	10103	92 bins x \$3.13 per bin x 52 weeks 15,000.00
500		and Highlights	➤	10105	Refuse Collection Public Bins 15,000.00
520			➤	10106	Refuse Site Maintenance
521					Refuse Site Maintenance <u>22,000.00</u>
900					<u>22,000.00</u>
901					
520			➤	10107	Waste Oil Recycling 500.00
520			➤	10120	Domestic Refuse Receptival Fees 14,000.00
					\$200 per service
		Local Laws	None.		
156		Statutory Requirements	The levy of a charge for the collection of rubbish is made under the Health Act (State Legislation).		
156		Service Levels	One weekly kerbside collection service (domestic).		
156		Fees & Charges	\$200 per bin (domestic).		
		Capital Investment	None.		
500		Financing	None.		
520					
900					
500					
900					
520					
901					
550					
556					
156					

SHIRE OF WESTONIA Schedule 10 - COMMUNITY AMENITIES ANNUAL BUDGET 2024/2025				
GL #	DESCRIPTION	ANNUAL BUDGET 2024/2025	ACTUAL 2023/2024	BUDGET 2023/2024
	TOTAL INCOME TO OPERATING STATEMENT	(16,000)	(17,266)	(15,000)
	CAPITAL EXPENDITURE			
	Other Community Services			
10702	Purchase Land & Buildings - Niche Wall Cemetery	20,000	0	15,000
10703	Purchase Plant & Equipment - Other Community Amenities	0	0	0
	Sub Total	20,000	0	15,000
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	20,000	0	15,000

Note 18 (b) - Account Detail (by Reporting Program)				
Operating Program	COMMUNITY AMENITIES			
Operating Sub-Program	Other			
Description/Objectives	The provision and maintenance of Cemetery and public conveniences.			
Management	Chief Executive Officer.			
New Budget Initiatives and Highlights	>	10705	Westonia Cemetery	
			Cemetery Maintenance	5,000.00
			Grave Digging	6,000.00
				11,000.00
	>	10704	Public Convenience	
			Public Convenience Wages	3,000.00
			Public	2,500.00
			Public Convenience Oheads	3,500.00
				9,000.00
	>	10702	Niche Wall	20,000.00
	>	10708	Cemetery Charges	2,000.00
Local Laws	None.			
Statutory Requirements	Cemetery Laws (State Legislation)			
Service Levels	Accessible clean amenities for community use.			
Fees & Charges	\$500 for burial & Niche Wall Interment fee			
Capital Investment	None.			
Financing	None.			

SHIRE OF WESTONIA Schedule 11 - RECREATION & CULTURE ANNUAL BUDGET 2024/2025				
GL #	DESCRIPTION	ANNUAL BUDGET 2024/2025	ESTIMATED ACTUAL 2023/2024	ADOPTED BUDGET 2023/2024
	OPERATING EXPENDITURE			
	Public Halls Civic Centres			
11100	ABC Costs- Public Halls & Civic Centres	82,000	62,186	80,200
11104	H001 Maintenance - Public Halls	2,500	2,214	2,500
11104	H001 Maintenance - Public Halls	9,000	8,788	9,000
11104	H001 Maintenance - Public Halls	1,000	599	1,000
11104	H001 Maintenance - Public Halls	2,500	2,547	2,500
11104	H001 Maintenance - Public Halls	0	265	0
11104	H001 Maintenance - Public Halls	3,000	2,603	3,000
11104	H002 Warralakin Hall	15,000	0	250
11104	H002 Warralakin Hall	0	651	0
11104	H002 Warralakin Hall	500	0	500
11104	H002 Warralakin Hall	1,000	992	1,000
11105	Maintenance - Complex/ Gym			
11105	BC1 Gym Maintenance/Operations	6,000	4,283	7,500
11105	BC1 Gym Maintenance/Operations	5,000	890	5,000
11105	BC1 Gym Maintenance/Operations	3,000	2,610	1,500
11105	BC1 Gym Maintenance/Operations	3,500	99	3,500
11105	BC1 Gym Maintenance/Operations	5,000	4,860	9,000
11105	BC2 Complex Minus Gym Maintenance/ Operations	2,000	1,710	2,000
11105	BC2 Complex Minus Gym Maintenance/ Operations	6,000	6,070	6,000
11105	BC2 Complex Minus Gym Maintenance/ Operations	1,500	2,610	1,500
11105	BC2 Complex Minus Gym Maintenance/ Operations	2,000	1,966	2,000
11106	BWST Maintenance - Wanderers Stadium	5,000	5,294	2,000
11106	BWST Maintenance - Wanderers Stadium	4,000	2,928	3,000
11106	BWST Maintenance - Wanderers Stadium	4,000	3,350	1,500
11106	BWST Maintenance - Wanderers Stadium	1,000	692	500
11106	BWST Maintenance - Wanderers Stadium	10,000	10,938	12,500
11106	BWST Maintenance - Wanderers Stadium	200	0	200
11106	BWST Maintenance - Wanderers Stadium	8,000	6,092	3,000
11107	MOU Westonia Progress Payment	30,000	63,120	30,000
11199	Depreciation - Public Halls	63,500	63,300	63,200
11199	Depreciation - Public Halls	4,300	4,310	4,300
	Sub Total	280,500	265,968	258,150
	OPERATING REVENUE			
	Public Halls Civic Centres			
11110	Income Relating to Public Halls & Civic Centres	(200)	(200)	(200)
11111	Income Edna May MOU 33%	(17,500)	(24,920)	(17,500)
11112	Income Charges Stadium	(500)	(100)	(700)
11114	Income Edna May MOU WPA 67%	(30,000)	(50,589)	(30,000)
	Sub Total	(48,200)	(75,808)	(48,400)

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	<p>➤ Public Halls Civic Centres</p> <p>11104 Public Hall Maintenance 18,000.00</p> <p>Warralakin Hall Maintenance 16,500.00</p> <p>Wagoolan Hall Demolition 34,500.00</p> <p>➤ 11105 Gym Maintenance/Operations 22,500.00</p> <p>Complex Minus Gym Maintenance/Operations 11,500.00</p> <p>➤ 11106 Maintenance - Wanderers Stadium 32,200.00</p> <p>66,200.00</p> <p>➤ 11111 Income Edna May MOU 33% 17,500.00</p> <p>➤ 11114 Income Edna May MOU WPA 30,000.00</p>
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 2024/2025				
GL #	DESCRIPTION	ANNUAL BUDGET 2024/2025	ESTIMATED ACTUAL 2023/2024	ADOPTED BUDGET 2023/2024
	OPERATING EXPENDITURE			
	Swimming Pool			
11200	Expenses Relating to Swimming Pools Other	0	0	0
11207	BWSP Maintenance Westonia Swimming Pool	5,000	5,730	1,000
11207	BWSP Maintenance Westonia Swimming Pool	8,500	8,211	8,000
11207	BWSP Maintenance Westonia Swimming Pool	15,000	8,122	15,000
11207	BWSP Maintenance Westonia Swimming Pool	8,000	7,371	5,000
11207	BWSP Maintenance Westonia Swimming Pool	500	382	500
11207	BWSP Maintenance Westonia Swimming Pool	7,500	6,589	1,000
11207	BWSP Maintenance Westonia Swimming Pool	500	200	500
11208	Chlorine Expenses	3,500	3,534	2,000
11209	Management Contract Charges	75,000	46,768	75,000
11209	Management Contract Charges	0	0	0
11210	Water Charges	7,000	5,409	7,000
11299	Depreciaton - Swimming Pool	25,000	17,281	37,000
11299	Depreciaton - Swimming Pool	7,700	7,002	7,700
	Sub Total	163,200	116,598	159,700
	OPERATING REVENUE			
	Swimming Pool			
11201	Swimming Pool Subsidy (Banked in Reserve)	0	0	0
11202	Swimming Pool Donations	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	100,000	81,835	94,000
11307	MPGD Maintenance - Parks, Reserves, Playgrounds	20,000	17,579	31,000
11307	MPGD Maintenance - Parks, Reserves, Playgrounds	1,000	608	2,500
11307	MPGD Maintenance - Parks, Reserves, Playgrounds	130,000	90,362	138,059
11307	MPGD Maintenance - Parks, Reserves, Playgrounds	5,000	2,240	20,000
11307	MPGD Maintenance - Parks, Reserves, Playgrounds	1,000	812	500
11307	MPGD Maintenance - Parks, Reserves, Playgrounds	8,000	7,931	3,500
11308	Maintenance - Recreation Oval	4,000	2,879	4,000
11308	Maintenance - Recreation Oval	10,000	2,453	5,000
11308	Maintenance - Recreation Oval	500	443	500
11308	Maintenance - Recreation Oval	2,500	2,487	2,500
11308	Maintenance - Recreation Oval	25,000	47,238	4,309
11308	Maintenance - Recreation Oval	5,500	3,311	4,000
11308	Maintenance - Recreation Oval	1,500	1,343	1,500
11399	Depreciation - Other Rec & Sport	40,000	44,496	17,500
11399	Depreciation - Other Rec & Sport	6,000	5,584	6,000
11399	Depreciation - Other Rec & Sport	20,500	20,227	12,300
	Sub Total	380,500	331,829	347,168
	OPERATING REVENUE			
	Other Recreation & Sport			
11302	Marquee Hire Charges	(100)	(1,100)	(100)
	Sub Total	(100)	(1,100)	(100)

Note 18 (b) - Account Detail (by Reporting Program)			
Operating Program	RECREATION & CULTURE		
Operating Sub-Program	Swimming Pool		
Description/Objectives	The operation and maintenance of an outdoor public swimming pool.		
520 Management	Chief Executive Officer.		
500			
570	New Budget Initiatives and Highlights		
520	➤	11209 Swimming pool Operational Co	
540		Contact Wages	75,000.00
540		11207 Maintenance Westonia Swimming	50,000.00
541		11207 Maintenance Westonia Swimming	-5,000.00
900	➤	11208 Chemicals	3,500.00
901	➤	11210 Water Charges	7,000.00
520			130,500.00
500			
521	➤	11307 Mtce Parks, Gardens & Reserves	
542		Wages	135,000.00
550		Utilities	9,000.00
551		Mtce	120,000.00
		Insurance	1,000.00
			265,000.00
	➤	11308 Oval Mtce	
112		Wages	4,000.00
112		Utilities	28,000.00
		Mtce	17,000.00
			49,000.00
	➤	11299 Depreciation	44,700.00
520	Local Laws	None.	
500			
520	Statutory Requirements	None.	
570			
900	Service Levels	Facilities available to public and visitors during normal opening times and season.	
901			
540	Fees & Charges	Admission fees:-Subsidies MOU Evolution facilities monies.	
542			
500	Capital Investment	None.	
520			
570	Financing	None.	
540			
542			
900			
901			
550			
551			
556			
156			

SHIRE OF WESTONIA Schedule 11 - RECREATION & CULTURE ANNUAL BUDGET 2024/2025				
GL #	DESCRIPTION	ANNUAL BUDGET 2024/2025	ESTIMATED ACTUAL 2023/2024	ADOPTED BUDGET 2023/2024
	OPERATING EXPENDITURE			
	Television & Radio Rebroadcasting			
11401	Maintenance - Television and Rebroadcasting	4,000	3,508	1,000
11499	Depreciation - TV & Radio	5,500	5,437	5,500
	Sub Total	9,500	8,945	6,500
	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	18,000	18,377	17,500
11504	Library Salaries	2,000	2,137	2,000
11505	Library Expenses	3,500	2,271	3,500
		23,500	22,785	23,000
	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	20,000	16,730	20,000
11605	Nature Reserve Management	0	213	0
11605	Nature Reserve Management	0	245	0
11605	Nature Reserve Management	0	150	0
11606	Maintenance Walgoolan Gazebo	500	0	500
11606	Maintenance Walgoolan Gazebo	50	0	50
11606	Maintenance Walgoolan Gazebo	50	0	50
	Sub Total	20,600	17,337	20,600
	OPERATING REVENUE			
	Other Culture			
11601	Income Relating to Other Culture	0	0	0
11602	Income Charges History Books	(200)	(227)	(200)
11604	Income - Ramelius Reserve Management	-	0	0
	Sub Total	(200)	(227)	(200)

Note 18 (b) - Account Detail (by Reporting Program)				
Operating Program	RECREATION & CULTURE			
Operating Sub-Program	Other Recreation & Sport			
Description/Objectives	The provision and maintenance of ovals, parks and gardens, and playground facilities			
Management	Membership of Be-Active Recreation Scheme.			
Chief Executive Officer.				
520				
551	New Budget Initiatives and Highlights	➤	11399	Depreciation 66,500.00
		➤	11302	Marquee Hire Charges 100.00
		➤		Library Operation Costs
		➤	11504	Library Salaries 18,000.00
		➤	11505	LMIS Licence Renewal 2,000.00
		➤	11505	Freight Costs 3,500.00
				23,500.00
520		➤	11501	Lost Books 100.00
500		➤	11502	Fines & Penalties 100.00
501				
520				None.
				None.
181	Local Laws			N/A
153	Statutory Requirements			Marquee Hire \$100 Local residents, \$500 – Non local.
	Service Levels			None.
	Fees & Charges			None.
	Capital Investment			
520				
520	Financing			
500				
900				
901				
500				
900				
901				
156				
156				
113				

SHIRE OF WESTONIA Schedule 11 - RECREATION & CULTURE ANNUAL BUDGET 2024/2025				
GL #	DESCRIPTION	ANNUAL BUDGET 2024/2025	ESTIMATED ACTUAL 2023/2024	ADOPTED BUDGET 2023/2024
	TOTAL EXPENDITURE TO OPERATING STATEMENT	877,800	763,462	815,118
	TOTAL INCOME TO OPERATING STATEMENT	(48,700)	(77,135)	(48,900)
	CAPITAL EXPENDITURE			
	Public Halls & Civic Centres			
11102	Purchase Land & Buildings	0	20,103	40,000
11607	Furniture & Equipment - Disabled Ramp Access @ Old Hall	20,000	0	0
11103	Purchase Furniture & Equipment -Generator Complex	70,000	0	12,500
	Sub Total	90,000	20,103	52,500
	Swimming Pool			
11204	Purchase Land & Buildings -Kiosk/Ablution Redevelopmen	1,450,000	110,689	1,350,000
70101	Transfer to Reserves		0	
11205	Purchase Furniture & Equipment - Swimming Pools		5,900	
	Sub Total	1,450,000	116,589	1,350,000
	Other Recreation & Sport			
11304	Purchase Furniture & Equipment - Stadium S/S Benches	10,000	0	0
11309	Bowling Green Redevelopment - CAPITAL	0	156,843	180,000
70101	Transfer to Reserves		0	
	Sub Total	10,000	156,843	180,000
	Television & Radio Rebroadcasting			
11403	Purchase Land & Buildings - Television and Rebroadcasting	0	0	0
11404	Purchase Furniture & Equipment - Television and Rebroadcasting	0	0	0
	Sub Total	0	0	0
	Library			
11503	Purchase Furniture & Equipment - Libraries	0	0	0
	Sub Total	0	0	0
	Other Culture			
11607	Complex Solar	0	0	0
11608	Stadium Solar	0	0	0
11609	Marquee	0	0	0
11603	Purchase Furniture & Equipment - PlayGround Fencing	30,000	1,000	5,000
	Sub Total	30,000	1,000	5,000
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	1,580,000	294,536	1,587,500

Note 18 (b) - Account Detail (by Reporting Program)				
IE CODE	Operating Program	RECREATION & CULTURE		
	Operating Sub-Program	Television & Radio Rebroadcasting		
	Description/Objectives	The re-broadcasting of Television & Radio Channels to the Westonia townsite and surrounds.		
	Management	Chief Executive Officer.		
	New Budget Initiatives and Highlights	➤	11401	Radio Equipment Mtce 4,000.00
		➤	11499	Depreciation 5,500.00
		➤	11605	Nature Reserve Mtce 20,000.00
		➤	11606	Walgoolan Gazebo Mtce 600.00
		➤	11602	Sale of History Books 200.00
		Capital Expenditure		
		➤	11103	Generator Complex 70,000.00
		➤	11304	Stadium S/S Benches 10,000.00
		➤	11607	Disabled Ramp Access @ Old Hal 20,000.00
		➤	11204	Kiosk/Ablution Redevelopment 1,450,000.00
		➤	11603	Playground Fencing /Softfall 30,000.00
				1,580,000.00
		Capital Income		
		➤	11211	LRCIP Grant Round 3 Stadium 180,500.00
		➤	11203	LRCIP Grant Round 4 259,000.00
		➤	70102	Transfer from Reserves 0.00
		➤	11301	DFES Grant 35,000.00
				474,500.00
	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 2024/2025				
GL #	DESCRIPTION	ANNUAL BUDGET 2024/2025	ESTIMATED ACTUAL 2023/2024	ADOPTED BUDGET 2023/2024
	CAPITAL REVENUE			
	Swimming Pool			
11203	Kiosk/Ablution Redevelopment - LotteryWest		0	0
11211	LRCIP Grant Round 4 Kiosk/Ablution	(259,000)	(310,690)	(361,000)
70102	Transfer from Reserves	0	(260,000)	0
	Sub Total	(259,000)	(570,690)	(361,000)
	Other Recreation & Sport			
11301	DFES Grant	(35,000)	0	(12,500)
11310	LRCIP Grant Round 3 Stadium Final	(180,500)	0	0
11311	Income-Wanderers Bowling Club	0	0	0
11312	Self-Supporting Loan	0	0	0
70102	Transfer from Reserves	0	0	0
	Sub Total	(215,500)	0	(12,500)
	Other Recreation & Sport			
	Sub Total	0	0	0
	TOTAL CAPITAL INCOME TO STATEMENT	(474,500)	(570,690)	(373,500)

111

LRCI Phase 3

722,464.00 Project Cost

(541,848.00) Grant Receive

180,616.00

112

LRCI Phase 4

569,598.00 Project Cost

(310,690.00) Grant Receive

258,908.00

SHIRE OF WESTONIA Schedule 12 - TRANSPORT ANNUAL BUDGET 2024/2025				
GL #		ANNUAL BUDGET 2024/2025	ESTIMATED ACTUAL 2023/2024	ADOPTED BUDGET 2023/2024
	CAPITAL EXPENDITURE			
	Streets, Roads, Bridges & Depot Mtce			
	Roads Construction Council			
12101				
12108	FP0061 Wolfram Street Footpaths	50,000	22,617	50,000
12101	C0010 Begley Road (No 0010)	44,500	49,557	44,500
12101	C0023 Clothier Road (No 0023)	76,000	0	0
12101	C0018 George Road (No 0015)	88,000	34,838	89,000
12101	C0092 Leeman Road (No 0092)	44,000	28,918	80,500
12101	C0011 Maxfield Road (No 0011)	78,000	103,203	103,000
12101	C0025 Rabbit Proof Fence Road (No 0025)	76,000	88,716	87,500
12101	C0025N Rabbit Proof Fence Road North (No 0025)	82,000	0	150,000
12101	C0069 Wahlsten Road (No 0069)	76,000	0	79,500
12101	C0021 Warrachuppin Nth Road (No 0021)	0	76,887	76,500
12101	C0015 Echo Valley Gravel Resheet	98,000	63,750	149,500
12101	C0030 Maisefield Gravel Resheet	130,000	81,471	130,000
12101	FLOOD Bitumen Floodways	20,000	0	0
12101	C0078 Geelakin Road (No 0078)	0	22,904	52,000
12101	C0013 McPharlin Road (No 0013)	76,000	52,052	87,500
12103	MRWA Project Construction			
12103	RRG84C Warralakin Road Reconstruction	595,000	621,030	609,500
12103				
12104	Roads to Recovery Construction			
12104	R2R04 Walgoolan South Road (No 0004)	85,000	69,151	69,000
12104	R2R55 Diorite Street Roundsbout & Carport (No 0055)	170,000	0	0
12104	R2R80 DellaBosca Road (No 0080)	0	211,869	186,000
12104	R2R60 Cement Street Footpaths	0	71,277	70,000
12104	R2R54 Jasper Street (No 0054)	160,000	0	0
12104	R2R05 Warrachuppin Road (No 0005)	156,000	1,369	0
	Sub Total	2,104,500	1,599,609	2,114,000
	OPERATING EXPENDITURE			
	Streets, Roads, Bridges & Depot Mtce			
12200	Expenses Relating to Streets, Roads, Bridges & Depot Maintenance	0	0	0
12202	Power - Street Lighting	8,500	6,901	8,500
12203	Maintenance - GRM	160,000	139,504	112,500
12203	Maintenance - GRM	49,600	32,123	95,500
12203	Maintenance - GRM	240,400	160,220	191,000
12203	Maintenance - GRM	140,000	151,768	191,129

Note 18 (b) - Account Detail (by Reporting Program)	
Operating Program	TRANSPORT
Operating Sub-Program	Road Construction Council
Description/Objectives	The provision of new and improved road infrastructure within the district.
Management	Works Supervisor/Chief Executive Officer
New Budget Initiatives and Highlights	<p>➤ Roads 2 Recovery</p> <p>R2R04 Walgoolan South Road (No 0004) 85,000</p> <p>R2R55 Diorite Street Roundsbout & Carport (170,000</p> <p>R2R54 Jasper Street (No 0054) 160,000</p> <p>R2R05 Warrachuppin Road (No 0005) 156,000</p> <p>571,000</p> <p>➤ RRG</p> <p>RRG84C Warralakin Road Reconstruction 595,000</p> <p>595,000</p> <p>➤ Council</p> <p>FP0061 Wolfram Street Footpaths 50,000</p> <p>FLOOD Bitumen Floodways 20,000</p> <p>C0010 Begley Road (No 0010) 44,500</p> <p>C0015 Echo Valley Gravel Resheet 98,000</p> <p>C0030 Maisefield Gravel Resheet 130,000</p> <p>C0023 Clothier Road (No 0023) 76,000</p> <p>C0018 George Road (No 0018) 88,000</p> <p>C0092 Leeman Road (No 0092) 44,000</p> <p>C0011 Maxfield Road (No 0011) 78,000</p> <p>C0013 McPharlin Road (No 0013) 76,000</p> <p>C0025 Rabbit Proof Fence Road (No 0025) 76,000</p> <p>C0025N Rabbit Proof Fence Road North (No 0 82,000</p> <p>C0069 Wahlsten Road (No 0069) 76,000</p> <p>938,500</p>
Statutory Requirements	Grant - MRWA Direct \$193,500
Service Levels	Grant - MRWA Specific \$396,500
Fees & Charges	Grants - Roads 2 Recovery \$571,000
	Grants - Blackspot \$Nil
	TOTAL \$1,131,000
540	
500	Capital Investment
520	
900	
901	Financing

SHIRE OF WESTONIA Schedule 12 - TRANSPORT ANNUAL BUDGET 2024/2025					
GL #		ANNUAL BUDGET 2024/2025	ESTIMATED ACTUAL 2023/2024	ADOPTED BUDGET 2023/2024	IE CODE
12204	Maintenance - Depot				
12204 BDEP	Maintenance Depot	5,000	10,342	5,000	
12204 BDEP	Maintenance Depot	7,500	23,068	3,000	500
12204 BDEP	Maintenance Depot	4,000	3,512	2,500	520
12204 BDEP	Maintenance Depot	3,000	2,530	1,000	540
12204 BDEP	Maintenance Depot	2,500	2,206	2,500	542
12204 BDEP	Maintenance Depot	7,500	11,893	5,000	570
12204 BDEP	Maintenance Depot	1,000	1,208	500	900
12205	Maintenance - Footpaths	500	0	500	901
12206	Traffic Signs Maintenance	1,000	351	1,000	520
12206	Traffic Signs Maintenance	20,000	13,883	15,000	500
12206	Traffic Signs Maintenance	500	404	500	520
12206	Traffic Signs Maintenance	500	200	500	900
16105	Loan Interest Loan # 4	0	0	0	901
12208	Townsite Beautification	50,000	79,286	35,000	560
12219	RRG Expenses		0		
12299	Depreciation - Street, Roads, Bridges	22,000	21,615	21,200	520
12299	Depreciation - Street, Roads, Bridges	2,500	2,075	1,000	550
12299	Depreciation - Street, Roads, Bridges	1,144,000	1,081,420	979,000	551
12299	Depreciation - Street, Roads, Bridges	24,000	23,134	16,000	553
	Sub Total	1,894,000	1,767,642	1,687,829	554
	OPERATING REVENUE				
	Streets, Roads, Bridges & Depot Mtce				
12212	Grant - MRWA Direct	(193,500)	(158,490)	(155,000)	181
12213	Grant - MRWA Specific	(396,500)	(388,650)	(406,500)	110
12214	Grant - Electric Car Charging Station	(100)	(19,491)	(22,000)	181
12216	Grant - Roads to Recovery	(571,000)	(322,658)	(325,000)	113
	Sub Total	(1,161,100)	(996,389)	(908,500)	181
	OPERATING EXPENDITURE				
	Aerodrome				
12600	Expenses Relating to Aerodromes	0	0	0	
12604	Airport Maintenance	500	70	500	
12604	Airport Maintenance	2,000	1,122	800	500
12604	Airport Maintenance	700	592	2,000	520
12604	Airport Maintenance	700	81	1,000	570
12604	Airport Maintenance	1,000	110	1,000	900
	Sub Total	4,900	1,975	5,300	901

SHIRE OF WESTONIA Schedule 12 - TRANSPORT ANNUAL BUDGET 2024/2025					
GL #		ANNUAL BUDGET 2024/2025	ESTIMATED ACTUAL 2023/2024	ADOPTED BUDGET 2023/2024	IE CODE
12601	OPERATING REVENUE				156
	Aerodrome				
	Income Relating to Aerodromes	(100)	0	(100)	
	Sub Total	(100)	0	(100)	
	TOTAL EXPENDITURE TO OPERATING STATEMENT	1,898,900	1,769,617	1,693,129	
	TOTAL INCOME TO OPERATING STATEMENT	(193,600)	(158,490)	(155,100)	
70101 12308 14213 12220 12220 12304 12307 12218 ROLLER	CAPITAL EXPENDITURE				700 700 700 700 700 700 700
	Road Plant Purchases				
	Transfer to Reserves		0		
	Prime Movers - CAPITAL	0	0	452,000	
	Construction Supervisor Vehicle - CAPITAL	0	66,813	60,000	
	Concrete Depot Shed-LB	20,000	17,160		
	Concrete Depot Shed-LB	0	0	15,000	
	Telehandler	180,000	0		
	Single Cab Ute	40,000	0		
	Electric Car Charging Station - CAPITAL		67,725	50,000	
	Multi Roller		0		
	Sub Total	240,000	151,697	577,000	
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	2,344,500	1,751,307	2,691,000	
70102 12359 12398 12306	CAPITAL REVENUE				590 700 600 130 600
	Transport				
	Transfer from Reserves	0	0	0	
	Loss on Sale of Asset	0	1,492	0	
	Profit on Sale of Asset	0	(1,619)	0	
	Proceeds on Sale of Asset	0	0	0	
	Telehandler	(60,000)	0	0	
	Construction Supervisor Vehicle	0	0	(50,000)	
	Single Cab Ute	(15,000)	0	0	
	Water Tanker	(67,500)	0	(100,000)	
	Sub Total	(142,500)	(127)	(150,000)	
	TOTAL CAPITAL INCOME STATEMENT	(1,110,100)	(838,026)	(657,838)	

SHIRE OF WESTONIA Schedule 13 - ECONOMIC SERVICES ANNUAL BUDGET 2024/2025				
GL #	DESCRIPTION	ANNUAL BUDGET 2024/2025	ESTIMATED ACTUAL 2023/2024	ADOPTED BUDGET 2023/2024
	OPERATING EXPENDITURE			
	Rural Services			
13100	ABC Costs- Rural Services	0	7,716	0
13119	Project TBA	0	0	0
13123	NRM Contract	5,000	1,088	5,000
13124	Promotional Material	0	0	0
13125	Noxious Weed Control	2,000	0	2,000
13126	Wild Dog Contribution	0	0	0
	Sub Total	7,000	8,803	7,000
	OPERATING REVENUE			
	Rural Services			
13104	NRM Contract Works Income	0	0	0
13105	Govt. Grant Funding	0	0	0
	Sub Total	0	0	0
	OPERATING EXPENDITURE			
	Tourism & Area Promotion			
13200	Admin Allocations Tourism & Area Promotion	49,000	37,319	48,000
13210	Area Promotion	8,000	2,925	8,000
13211	SUBS- CW Visitor Centre	3,000	2,273	4,500
13212	SUBS- Newtravel	7,000	6,288	6,400
13213	Maintenance Caravan Park			
13213 <i>MCVAN</i>	Maintenance Caravan Park	30,000	29,873	21,000
13213 <i>MCVAN</i>	Maintenance Caravan Park	25,000	22,204	35,000
13213 <i>MCVAN</i>	Maintenance Caravan Park	250	0	250
13213 <i>MCVAN</i>	Maintenance Caravan Park	1,500	1,075	1,500
13213 <i>MCVAN</i>	Maintenance Caravan Park	1,500	1,762	1,500
13213 <i>MCVAN</i>	Maintenance Caravan Park	35,000	34,106	1,000
13214	Information Bay- Carrabin			
13214 <i>MIBC</i>	Information Bay- Carrabin	10,000	171	10,000
13214 <i>MIBC</i>	Information Bay- Carrabin	250	0	250
13214 <i>MIBC</i>	Information Bay- Carrabin	800	932	800
13214 <i>MIBC</i>	Information Bay- Carrabin	0	109	0
13215	Old Club Hotel Museum -Maintenance			
13215 <i>MOCHM</i>	Old Club Hotel Museum -Maintenance	3,500	3,651	2,000
13215 <i>MOCHM</i>	Old Club Hotel Museum -Maintenance	40,000	10,770	20,000
13215 <i>MOCHM</i>	Old Club Hotel Museum -Maintenance	2,000	1,597	1,500
13215 <i>MOCHM</i>	Old Club Hotel Museum -Maintenance	5,000	4,199	2,600
13299	Depreciation - Tourism & Area Promotion	500	450	500
13299	Depreciation - Tourism & Area Promotion	38,500	38,107	32,500
	Sub Total	260,800	197,811	197,300

Note 18 (b) - Account Detail (by Reporting Program)		
Operating Program	ECONOMIC SERVICES	
Operating Sub-Program	Rural Services	
Description/Objectives	The implementation of Natural Resource Management (NRM) Strategies and Rural Services across the shire.	
Management	CEO, NRM Facilitator and Officer	
New Budget Initiatives and Highlights	➤	13123 NRM Salaries 5,000.00
	➤	13125 Noxious Weed Expenses 2,000.00
	➤	13502 Nursery Operating Costs 1,800.00
		8,800.00
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	➤	13210 Promotion & Advertising 8,000.00
	➤	13211 Central Wheatbelt Visitor Centre 3,000.00
	➤	13212 NEWTRAVEL Subscriptions 7,000.00
	➤	13213 Caravan Park Operation Costs
		Caravan Park Mtce 63,250.00
		Cleaning & Gardening 30,000.00
		93,250.00
	➤	13215 Old Club Hotel Museum
		Cleaning 3,500.00
		Mtce 47,000.00
		50,500.00
Local Laws	None.	
Statutory Requirements	None.	
Service Levels	N/A	
Fees & Charges	Caravan Site - \$25.00.	
	Caravan Site Weekly - \$ 175.00	
	Tent Site - \$15.00	
Capital Investment	None.	
Financing	None.	

SHIRE OF WESTONIA Schedule 13 - ECONOMIC SERVICES ANNUAL BUDGET 2024/2025				
GL #	DESCRIPTION	ANNUAL BUDGET 2024/2025	ESTIMATED ACTUAL 2023/2024	ADOPTED BUDGET 2023/2024
	OPERATING REVENUE			
	Tourism & Area Promotion			
13201	Income Relating to Tourism & Area Promotion	0	0	0
13202	Caravan Site Charges	(50,000)	(49,007)	(45,000)
13203	Tent Site Charges	(500)	(805)	(300)
13204	Souvenir Sales	(500)	(566)	(200)
13221	Income - Old Club Hotel Museum Entry	(10,000)	(6,801)	0
13226	Income - Museum Watch			
	Sub Total	(61,000)	(57,179)	(45,500)
	OPERATING EXPENDITURE			
	Building Control			
13300	Expenses Relating to Building Control	0	0	0
13301	Contract EH Services	10,000	11,385	10,000
	Sub Total	10,000	11,385	10,000
	OPERATING REVENUE			
	Building Control			
13302	Income Relating to Building Control	0	0	0
13303	Building Permit Charges	(2,000)	(773)	(2,000)
13304	Demolition Charges	(100)	(100)	(100)
13305	Commission BRB	(200)	0	(200)
	Sub Total	(2,300)	(873)	(2,300)
	OPERATING EXPENDITURE			
	Westonia Community Development (CRC)			
	Building Maintenance			
13610	ABC Costs - Community Development	65,000	49,758	64,000
13610 BWCRC	Maintenance - Westonia CRC	5,000	2,960	3,500
13610 BWCRC	Maintenance - Westonia CRC	5,000	2,048	4,000
13610 BWCRC	Maintenance - Westonia CRC	0	0	4,000
13610 BWCRC	Maintenance - Westonia CRC	183	0	2,500
13610 BWCRC	Maintenance - Westonia CRC	2,500	1,846	2,000
13610 BWCRC	Maintenance - Westonia CRC	2,000	0	500
13610 BWCRC	Maintenance - Westonia CRC	5,000	4,734	2,800
13610 BWCRC	Maintenance - Westonia CRC	4,000	3,419	4,000
13610 BWCRC	Maintenance - Westonia CRC	500	0	200
13401	Programs / Activities	10,000	3,222	20,000
13402	Workers Compensation Premiums	7,000	6,485	10,000
13403	Superannuation	13,000	12,399	17,000
13404	Salaries	100,000	106,360	95,000
13404	Salaries	7,500	5,284	0
13405	Community Events	40,000	47,463	40,000
13406	Grant Generated Expenditure	0	594	0
	Sub Total	266,683	246,573	269,500
	OPERATING REVENUE			
	Westonia CRC Operations			
13410	Grant Funding Opportunities	(40,000)	(48,182)	(40,000)
13411	DPIRD Grants Funding (CRC)	(110,000)	(133,083)	(107,200)
	Sub Total	(150,000)	(181,265)	(147,200)

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 10,000.00</p> <p>➤ 13303 Building Permit Charges 2,000.00</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 24,183.00</p> <p>➤ Programs / Activities 10,000.00</p> <p>➤ Workers Compensation Premiums 7,000.00</p> <p>➤ Superannuation 13,000.00</p> <p>➤ Salaries 100,000.00</p> <p>➤ Community Events 40,000.00</p> <p>194,183.00</p> <p>➤ Grant Funding Opportunities 40,000.00</p> <p>➤ DPIRD Grants Funding (CRC) 110,000.00</p>

SHIRE OF WESTONIA Schedule 13 - ECONOMIC SERVICES ANNUAL BUDGET 2024/2025				
GL #	DESCRIPTION	ANNUAL BUDGET 2024/2025	ESTIMATED ACTUAL 2023/2024	ADOPTED BUDGET 2023/2024
	OPERATING EXPENDITURE			
	Plant Nursery			
13500	Expenses Relating to Plant Nursery	0	0	0
13502	Nursery Operating Costs	300	161	300
13502	Nursery Operating Costs	1,500	0	1,500
	Sub Total	1,800	161	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	0	0	0
	Sub Total	0	0	0
	OPERATING EXPENDITURE			
	Other Economic Services			
13600	ABC Costs to Other Economic Services	8,000	13,119	8,000
13611	Water Supply Standpipes	500	597	500
13611	Water Supply Standpipes	10,000	18,520	3,000
13611	Water Supply Standpipes	500	686	500
13611	Water Supply Standpipes	500	125	500
13611	Water Supply Standpipes	150,000	156,812	400,000
13612	Drought Relief - Water Tanks		0	
13613	Ramelius ResourceLease - Industrial Shed			
13613	Evolution Lease - Industrial Shed	0	183	0
13614	St Lukes Church	5,000	4,678	0
16107	Self Supporting loan - Co-Op Bus	0	0	150,000
13699	Depreciation- Other Economic Services	42,000	41,475	41,500
13699	Depreciation- Other Economic Services	7,500	7,736	7,500
13699	Depreciation- Other Economic Services	24,000	23,168	21,500
	Sub Total	248,000	267,098	633,000
	OPERATING REVENUE			
	Other Economic Services			
13601	Income Relating to Other Economic Services	0	0	0
13602	Community Bus Hire Charges	(2,000)	(3,631)	(1,000)
13603	Ramelius Resource Lease - Industrial Shed	(20,000)	(20,416)	(19,500)
13604	Police Licensing Commissions	(9,000)	(8,954)	(5,000)
13607	SSL Interest Reimbursement	(5,600)	(3,000)	0
13609	Standpipe Water Charges - per kL	(120,000)	(154,612)	(380,000)
13618	Reimbursements General	(200)	(18)	(200)
13605	Federal Education Grant	0	0	0
	Sub Total	(156,800)	(190,631)	(405,700)
	TOTAL EXPENDITURE TO OPERATING STATEMENT	794,283	731,831	1,118,600
	TOTAL INCOME TO OPERATING STATEMENT	(370,100)	(429,948)	(600,700)

Note 18 (b) - Account Detail (by Reporting Program)			
Operating Program	ECONOMIC SERVICES		
Operating Sub-Program	Other Economic Services		
Description/Objectives	The provision of miscellaneous economic services to the district.		
Management	CEO		
New Budget Initiatives and Highlights	➤	13611 Water Supply - Standpipes	
		Backflow testing	10,500.00
		Charges	151,000.00
			161,500.00
	➤	13699 Depreciation	73,500.00
	➤	13604 DPI Commissions	9,000.00
	➤	13603 Industrial Shed Lease	20,000.00
	➤	13609 Community Bus Hire Charges	2,000.00
	➤	13602 Water Supply - Standpipes	120,000.00
Local Laws	None.		
Statutory Requirements	None.		
Service Levels	N/A		
Fees & Charges	Charges Community Bus \$0.88c/km plus fuel.		
	Industrial Shed Lease Mine \$1250/month		
	Commissions Police Licensing as per DPI Contract.		
Capital Investment	None.		
Financing	None.		

SHIRE OF WESTONIA Schedule 13 - ECONOMIC SERVICES ANNUAL BUDGET 2024/2025						
GL #	DESCRIPTION	ANNUAL BUDGET 2024/2025	ESTIMATED ACTUAL 2023/2024	ADOPTED BUDGET 2023/2024	IE CODE	
	CAPITAL EXPENDITURE					
	Rural Services					
13106	Purchase Furniture & Equipment - Rural Services	0	0	0		
13107	Purchase Plant & Equipment - Warralakin Water Tank DWER	270,000	0	0	700	
	Sub Total	270,000	0	0		
	Tourism & Area Promotion					
13216	Museum Expansion Project - CAPITAL	850,000	0	0	700	
13224	Campers Kitchen - CAPITAL	0	0	0		
13217	Caravan Park - CAPITAL	0	0	0		
	Sub Total	850,000	0	0		
	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		0	103	0	700	
	Sub Total	0	103	0		
	Plant Nursery					
13506	Purchase Furniture & Equipment - Plant Nursery	0	0	0		
	Sub Total	0	0	0		
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	1,120,000	103	0		
	CAPITAL REVENUE					
	Rural Services					
	Tourism & Area Promotion					
13198	Profit on Sale of Asset	0	0	0		
13608	SSL Principal Reimbursement	(12,800)	(6,174)	0	114	
13222	Loan Proceeds	(600,000)	0	0	183	
13225	LotteryWest Grant- Muesuem	(250,000)	0	0	183	
13108	Warralakin Water Tank DWER	(270,000)	0	0	112	
	Sub Total	(1,132,800)	(6,174)	0		
	TOTAL CAPITAL INCOME TO STATEMENT	(1,132,800)	(6,174)	0		

SHIRE OF WESTONIA				
Schedule 14 - OTHER PROPERTY & SERVICES				
ANNUAL BUDGET 2024/2025				
GL #	DESCRIPTION	ANNUAL BUDGET 2024/2025	ESTIMATED ACTUAL 2023/2024	ADOPTED BUDGET 2023/2024
	OPERATING EXPENDITURE			
14102	Private Works			
14102	<i>PW Private Works</i>	10,000	4,795	10,000
14102	<i>PW Private Works</i>	0	10,478	0
14102	<i>PW Private Works</i>	5,000	5,507	5,000
14102	<i>PW Private Works</i>	10,000	5,130	10,000
	Sub Total	25,000	25,909	25,000
	OPERATING REVENUE			
	Private Works			
14100	Private Works Income	(25,000)	(64,420)	(25,000)
	Sub Total	(25,000)	(64,420)	(25,000)
	OPERATING EXPENDITURE			
	Public Works Overheads			
14200	Administration Allocations to PWOH	0	0	0
14200	Administration Allocations to PWOH	13,000	22,422	13,000
14200	Administration Allocations to PWOH	240,300	186,594	240,300
14200	Administration Allocations to PWOH	13,000	10,786	13,000
14202	Sick Leave Expense	20,000	52,339	20,000
14203	Annual & Long Service Leave Expense	100,000	111,941	100,000
14204	Protective Clothing - Outside Staff	6,000	6,701	5,000
14205	Conference Expenses- Engineering	4,000	3,647	2,000
14206	Medical Examination Costs	500	245	0
14208	OSH Expenses	4,500	687	4,500
14209	Workers Compensation Payments	0	0	0
14211	Unallocated Wages	0	0	0
14214	Eng. & Technical Support	10,000	11,202	10,000
14215	Staff Training	1,000	8,592	1,000
14215	Staff Training	0	0	1,500
14215	Staff Training	10,000	11,994	4,000
14215	Staff Training	13,000	9,881	1,500
14216	Insurance on Works	17,000	15,106	17,000
14217	Supervision Costs	24,000	23,067	20,000
14218	Service Pay	7,000	6,660	6,400
14219	Superannuation Cost	120,000	114,321	100,000
14220	Allowances & Other Costs	38,000	37,280	30,000
14221	Fringe Benefits Tax - Works	8,000	8,114	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			
520		Management	CEO/Works Supervisor
900			
901	New Budget Initiatives and Highlights	➤ 14102 Private Works Expense	25,000.00
		➤ 14100 Private Works Income Charges	25,000.00
		Local Laws	None.
156	Statutory Requirements	None.	
	Service Levels	N/A	
	Fees & Charges	Plant Description	Cost per Hour \$
		Graders per hr	\$ 220.00
		Loader per hr	\$ 220.00
		Telehandler per hr	\$ 140.00
900		Semi Side tipper/Water Tanker/ Drop Deck per hr	\$ 170.00
901		Road Train Side tipper per hr	\$ 240.00
903		Multi-tyre Roller per hr	\$ 140.00
904		Tractor per Day	\$ 330.00
500		Tractor per hr	\$ 85.00
500		Mini Excavator per Day	\$ 330.00
520		Mini Excavator per Hr	\$ 85.00
520		Utilities per hr	\$ 55.00
520		Light Truck per hr	\$ 66.00
500		New Tree Planter per day	\$ 55.00
500		Old Tree Planter per day	\$ 55.00
500		Small Equipment per day	\$ 33.00
521		Low Loader Dry per day	\$ 250.00
500		Community Bus Hire	.80c/km plus fuel
502		CommV Bus Hire	.80c/km plus fuel
520		Rabbit Baiter (no labour)	\$ 20.00
900		Supervision	\$ 150.00
570		Administration Charge	\$ 0.15
500		Labour	\$ 65.00
500			
501	Capital Investment	None.	
500			
580	Financing	None.	
560			

SHIRE OF WESTONIA Schedule 14 - OTHER PROPERTY & SERVICES ANNUAL BUDGET 2024/2025				
GL #	DESCRIPTION	ANNUAL BUDGET 2024/2025	ESTIMATED ACTUAL 2023/2024	ADOPTED BUDGET 2023/2024
	OPERATING EXPENDITURE			
	Administration			
14500	Expenses relating to Administration	400,000	342,674	435,000
14500	Expenses relating to Administration	67,000	40,033	60,000
14500	Expenses relating to Administration	0	0	0
14500	Expenses relating to Administration	12,000	21,649	12,000
14500	Expenses relating to Administration	15,000	7,864	15,000
14501	Administration Office Maintenance			
14501	BADO Administration Office Maintenance	7,000	6,735	4,500
14501	BADO Administration Office Maintenance	25,000	29,356	20,000
14501	BADO Administration Office Maintenance	500	1,519	6,000
14501	BADO Administration Office Maintenance	7,500	6,992	5,000
14501	BADO Administration Office Maintenance	18,000	15,100	18,000
14501	BADO Administration Office Maintenance	3,500	4,055	1,200
14501	BADO Administration Office Maintenance	2,000	1,714	3,500
14501	BADO Administration Office Maintenance	9,000	7,670	6,000
14502	Workers Compensation Premiums- Administration	28,000	26,758	28,000
14503	Office Equipment Maintenance - Admin	5,000	3,434	8,500
14504	Telecommunications - Admin	0	350	0
14505	Travel & Accommodation - Admin	2,000	1,717	2,000
14506	Legal Expenses Administration	5,000	0	5,000
14507	Training Expenses - Admin	7,500	7,729	7,500
14508	Printing & Stationery - Admin	10,000	10,929	6,000
14509	Fringe Benefits Tax - Admin	17,000	15,070	17,000
14510	Conference Expenses - Admin	6,000	0	6,000
14511	Staff Uniform - Admin	3,000	1,681	3,000
14517	Postage & Freight	1,500	1,023	1,500
14521	IT/Accounting Programs	43,500	40,611	35,000
14522	Advertising	3,000	2,124	3,000
09107	Staff House Costs Allocated to Works	20,000	19,290	55,000
14599	Depreciation - Admin	31,000	30,260	31,000
14599	Depreciation - Admin	6,000	6,101	6,000
	Sub Total	755,000	652,440	800,700
14515	Administration Costs Allocated to Programs	(755,000)	(771,543)	(800,700)
14515	Administration Costs Allocated to Programs		0	0
	Sub Total	0	(119,103)	0
	OPERATING REVENUE			
	Administration			
14512	Admin Re-Allocations	0	(10,500)	0
14525	Admin - Reimbursement	(1,000)	(382)	(1,000)
	Sub Total	(1,000)	(10,882)	(1,000)

IE
CODE

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

Operating Program
Operating Sub-Program
Description/Objectives

OTHER PROPERTY & SERVICES

Administration Overheads

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.

**New Budget Initiatives
and Highlights**

➤	14505 Travel & Accommodation	2,000.00
➤	14500 2023/24 Salaries	400,000.00
	Superannuation	67,000.00
	Other	27,000.00
		494,000.00

➤	14521 IT & Accounting Assistance	
	IT Vision	28,500.00
	Other Accounting Assistance	3,500.00
	IT Assistance 2v.NET	4,700.00
	Accounting Assistance	6,800.00
		43,500.00

	14510 Conference & Training	
	WALGA Local Gov. Week	1,500.00
➤	WALGA Local Gov. Week Accom	750.00
	Other Shire related Trips	1,250.00
	Expenses	500.00
		4,000.00

	14508 Printing and Stationary	10,000.00
--	--------------------------------------	------------------

➤	14503 3 x Computers & Software	5,000.00
---	---	-----------------

➤	14502 Admin Insurance	
	Salary Continuance	1,800.00
	Works Comp Admin	6,300.00
➤	LGIS Liability	10,900.00
		19,000.00

	14599 Depreciation	37,000.00
--	---------------------------	------------------

➤	14602 Gross Salaries & Wages	1,500,000.00
---	---	---------------------

SHIRE OF WESTONIA					
Schedule 14 - OTHER PROPERTY & SERVICES					
ANNUAL BUDGET 2024/2025					
GL #	DESCRIPTION	ANNUAL BUDGET 2024/2025	ESTIMATED ACTUAL 2023/2024	ADOPTED BUDGET 2023/2024	IE CODE
	OPERATING EXPENDITURE				
	Salaries & Wages				
14602	Gross Salaries & Wages	1,500,000	1,478,424	1,500,000	500
14603	Less Sal & Wages Alloc to Works	(1,500,000)	(1,478,424)	(1,500,000)	500
	Sub Total	0	0	0	
	OPERATING EXPENDITURE				
	Unclassified				
70101	Transfer to Reserves	0	0	0	
14704	Land Development	100,000	104,664	50,000	520
	Sub Total	100,000	104,664	50,000	
	OPERATING REVENUE				
	Unclassified				
70102	Transfer from Reserves	0	(260,000)	0	
14701	Proceeds from Sale of Blocks	(20,000)	(10,660)	(15,000)	156
14705	Ramelius Resources Haulage Operation Agreement	(150,000)	(355,635)	(410,000)	156
14706	Social Club	0	(1,830)	(1,800)	
14707	Housing Bonds	0	960	0	
14711	Walgoolan History Group	0	(230)	0	
14712	Community Projects	0	0	0	
14713	Rates Incentive Prizes	0	(788)	0	
14714	DPI - Control Account	0	17,128	0	
	Sub Total	(170,000)	(611,055)	(426,800)	
	TOTAL EXPENDITURE TO OPERATING STATEMENT	125,000	19,283	75,000	700
	TOTAL INCOME TO OPERATING STATEMENT	(255,500)	(749,529)	(492,300)	
	CAPITAL EXPENDITURE				
	Administration				
14559	Admin Loss on Sale	0	0	0	600
14514	Purchase Furniture & Equipment Administration	0	10,137	20,000	130
14519	Admin Server - CAPITAL	30,000	0	0	700
14523	Administration Vehicle - CAPITAL	80,000	0	75,000	700
14520	CEO Vehicle - CAPITAL	120,000	119,919	100,000	700
	TOTAL TO CAPITAL STATEMENT	230,000	130,056	195,000	
	CAPITAL REVENUE				
	Administration				
14799	Proceeds on Sale of Assets	(175,000)	0	(125,000)	600
14598	Profit on Sale of Asset - Admin	0	(8,128)	0	
	TOTAL TO CAPITAL STATEMENT	(175,000)	(8,128)	(125,000)	

14603 Less Wages Alloc to Works -1,500,000.00
0.00

➤ 14523 Admin Vehicle 80,000.00
➤ 14520 CEO Vehicle x 1 120,000.00
➤ 14519 Admin Server - CAPITAL 30,000.00
230,000.00

None.

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

Local Laws
Statutory Requirements

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

Service Levels

None.

Fees & Charges

None.

Capital Investment

None.

Financing

Plant & Equipment Report
Budgeted 24/25

		BUDGET 23/24					
<i>Description</i>	<i>Sch No</i>	<i>Purchase Actual</i>	<i>Trade Value</i>	<i>Budget Net Total</i>	<i>Purchase Budget</i>	<i>Trade Value</i>	<i>Budget Net Total</i>
Plant and Equipment							
Toyota LandCruiser - 0WT	4	120,000	100,000	20,000	100,000	100,000	-
		120,000	100,000	20,000	100,000	100,000	-
Toyota Prado - 02WT	4	80,000	75,000	5,000	75,000	75,000	-
		80,000	75,000	5,000	75,000	75,000	-
Plant & Equipment Total - Sch 4				-			-
		200,000	175,000	25,000	175,000	175,000	-
Construction Supervisor Vehicle - WT 111		-	-	-	60,000	50,000	10,000
HSC Vehicle - 09WT	7	65,000	35,000	30,000			
		65,000	35,000	30,000	60,000	50,000	10,000
Depot Vehicles - (Utilities)							
Single Cab Ute	12	40,000	15,000	25,000			
		40,000	15,000	25,000	-	-	-
Depot Vehicles - (Machinery)							
Water Tanker	12		67,500	-	-	-	-
Prime Movers - CAPITAL	12	-	-	-	452,000	100,000	352,000
Telehandler	12	180,000	60,000	120,000			-
		180,000	127,500	120,000	452,000	100,000	352,000
				-			-
Plant & Equipment Total - Sch 12		285,000	177,500	175,000	512,000	150,000	362,000
				-			-
Total - Plant and Equipment		485,000	352,500	200,000	687,000	325,000	362,000

Budget Information Note 3
Acquisition/Construction of Assets

Program/Sub-program	Non-Infrastructure						Infrastructure				TOTAL	
	Land & Buildings		Plant & Equipment		Furniture & Equipment		Roads		Other		Budget (23/24)	Budget (24/25)
	Budget (23/24)	Budget (24/25)	Budget (23/24)	Budget (24/25)	Budget (23/24)	Budget (24/25)	Budget (23/24)	Budget (24/25)	Budget (23/24)	Budget (24/25)		
Health												
Medical Centre Upgrades	25,000	20,000										20,000
HSC Vehicle				65,000								65,000
Education												
Lesuire Centre Project - Old School		250,000				95,000					-	345,000
Housing												
L&B - Shed 4 Quartz Street	40000	30,000									40,000	30,000
L&B - Staff Housing	160000										160,000	-
Community Amenities												
L&B - Niche Wall Cemetery	15,000	20,000										20,000
Recreation and Culture												
F&E -Seniors Civic Centre	200,000										200,000	-
F&E -Generator Complex					12,500	70,000					12,500	70,000
L&B -Kiosk/Ablution Redevelopmen	1,350,000	1,450,000									1,350,000	1,450,000
L&B - Stadium Sun Deck	40,000											-
Disabled Ramp Access @ Old Hall						20,000						20,000
Purchase Furniture & Equipment -					5,000							-
L&B- Bowling Green Stadium	180,000					10,000					180,000	10,000
Transport												
MRWA Direct/Specific							609,500	595,000			609,500	595,000
Roads to Recovery							1,009,500	571,000			1,009,500	571,000
Roads Construction Council							325,000	888,500			325,000	888,500
Footpaths							50,000	50,000	120,000		170,000	50,000
New Prime Mover			452,000								452,000	-
Electric Car Charging Station - CAPITAL	50,000										50,000	-
Construction Supervisor Vehicle - CAPITAL			60,000								60,000	-
Concrete Depot Shed-LB		20,000										
Single Cab Ute				40,000								
Telehandler				180,000							-	180,000
Economic Services												
Warralakin Water Tank DWER									270,000		-	270,000
Playground Fencing /Softfall						25,000						25,000
Museum Expansion Project		850,000									-	850,000
Other Property & Services												
CEO Vehicle			100,000	120,000							100,000	120,000
Toyota Prado - WT02			75,000	80,000							75,000	80,000
New Flooring					20,000							-
Admin Server - CAPITAL						30,000					-	30,000
Totals	2,060,000	2,640,000	687,000	485,000	37,500	250,000	1,994,000	2,104,500	120,000	270,000	4,793,500	5,689,500
TOTAL NON-INFRASTRUCTURE \$ 2,784,500 \$ 3,375,000 TOTAL INFRASTRUCTURE \$ 2,114,000 \$ 2,374,500 \$ 5,749,500												

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2024

RESERVES & OTHER RESTRICTED ASSETS

Cash Backed Reserves & Other Restricted Assets	2023/24 Actual \$	2024/25 Budget \$
(a) Leave Reserve		
Opening Balance	112,168	116,849
Amount Set Aside / Transfer to Reserve	4,681	5,000
Amount Used / Transfer from Reserve	-	-
	<u>116,849</u>	<u>121,849</u>
(b) Plant Reserve		
Opening Balance	1,030,587	961,371
Amount Set Aside / Transfer to Reserve	(69,216)	115,000
Amount Used / Transfer from Reserve	-	-
	<u>961,371</u>	<u>1,076,371</u>
(c) Building Reserve		
Opening Balance	1,524,667	1,588,299
Amount Set Aside / Transfer to Reserve	63,632	310,000
Amount Used / Transfer from Reserve	-	(600,000)
	<u>1,588,299</u>	<u>1,298,299</u>
(d) Communication & IT Reserve		
Opening Balance	70,765	73,718
Amount Set Aside / Transfer to Reserve	2,953	3,000
Amount Used / Transfer from Reserve	-	-
	<u>73,718</u>	<u>76,718</u>
(e) Community Development Reserve		
Opening Balance	591,711	463,368
Amount Set Aside / Transfer to Reserve	(128,343)	570,000
Amount Used / Transfer from Reserve	-	-
	<u>463,368</u>	<u>1,033,368</u>
(f) Waste Management Reserve		
Opening Balance	125,468	130,704
Amount Set Aside / Transfer to Reserve	5,236	5,000
Amount Used / Transfer from Reserve	-	-
	<u>130,704</u>	<u>135,704</u>
(g) Swimming Pool Redevelopment Reserve		
Opening Balance	464,606	483,996
Amount Set Aside / Transfer to Reserve	19,390	253,000
Amount Used / Transfer from Reserve	-	(400,000)
	<u>483,996</u>	<u>336,996</u>
(h) Roadworks Reserve		
Opening Balance	477,583	497,515
Amount Set Aside / Transfer to Reserve	19,932	20,000
Amount Used / Transfer from Reserve	-	-
	<u>497,515</u>	<u>517,515</u>
TOTAL CASH BACKED RESERVES	<u>4,315,821</u>	<u>4,596,821</u>

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

SCHEDULE OF FEES AND CHARGES (INC GST)							
GOVERNANCE							
GENERAL							
Instalment Administration Fee (per instalment)					\$	12.00	
Recovery of Dishonour Fees - Direct Debit						At Cost	
Recovery of Dishonour Fees - Cheques						At Cost	
Rate Enquiry Fees - Property Information Reports					\$	110.00	
Document / Building Plan Search Fee					\$	77.00	
Rate Book - full print out					\$	150.00	
Single monthly agenda					\$	30.00	
Single monthly minutes					\$	30.00	
Annual Report					\$	30.00	
Annual Financial Statements					\$	30.00	
Council Annual Budget					\$	35.00	
Electoral Rolls					\$	130.00	
Freedom of Information - Application					\$	30.00	
Freedom of Information - Administration / staff time \$/hr					\$	76.00	
Freedom of Information - postage						Cost Recovery plus 10%	
Freedom of Information - photocopying per page					\$	0.50	
Hire of Council Chambers (hourly)						Price on application and approved by CEO	
HEALTH							
Nurse Practitioner Service Fee \$25.00 inc GST per Person					\$	25.00	
Nurse Practitioner Script Fee \$10.00 inc GST					\$	10.00	
Shire Staff Administration Support \$/hr					\$	66.00	
HACC SERVICES							
Provider Information about Service Delivery and Pricing							
Approximate Home Care Package Amount		Level 1		Level 2		Level 3	Level 4
Home care package funding	Annual	\$10,588.65		\$18,622.30		\$40,529.60	\$61,440.45
Home care package funding	Per fortnight	\$406.14		\$714.28		\$1,554.56	\$2,356.62
Basic daily Fee paid by you	Per fortnight	\$160.02		\$169.12		\$173.88	\$178.50
Care management Fees		Level 1		Level 2		Level 3	Level 4
Fully managed by provider	Per fortnight	\$35		\$60		\$130	\$200
Fully managed by provider	Approx.. no. hours per fortnight	1		2		3	4
Self Managed by you	Per Fortnight	\$17.50		\$30		\$65	\$100
Self Managed by you	Approximate no. hours per fortnight	1		1		2	4
Price For Common Services		How The Provider Delivers Services	Standard Hours	Non-Standard Hours	Saturday	Sunday	Public Holiday
Personal Care (Per Hour)	By the provider's staff per hour		\$70.00	\$80.00	\$105.00	\$140.00	\$140.00
Nursing (Per Hour)			\$120.00	\$130.00	\$180.00	\$240.00	\$240.00
Cleaning & Household tasks (Per Hour)			\$75.00	\$85.00	\$112.50	\$150.00	\$150.00
Light Gardening (Per Hour)			\$75.00	\$85.00	\$112.50	\$150.00	\$150.00
In-Home Respite (Per Hour)			\$75.00	\$85.00	\$112.50	\$150.00	\$150.00
Other Costs		Level 1		Level 2		Level 3	Level 4
Package Management	Per fortnight	\$35		\$60		\$130	\$200
Staff Travel costs to visit you	Per Km	\$1.20 per Km will be charged to clients. This will apply for any transport services.					
Separate cost when you want to receive services from a different provider	Yes	The cost of all services and items provided by third-party service providers will be billed directly to the Home Care Package and may also include a charge for Shire of Westonia business overheads and costs which will never be greater than 5% of the third-party invoice and capped at a maximum of \$73.00. this charge will be called a Direct Service Charge and includes the Third-party cost and the Shire of Westonia Business Overheads and costs charge. The total direct service charge will be agreed with you before the third-party service or item is arranged.					
WESTONIAN ADVERTISING							
¼ page B/W					\$	5.50	
¼ page Colour					\$	7.50	
½ page B/W					\$	11.00	
½ Colour					\$	15.00	
Whole page B/W					\$	22.00	
Whole page Colour					\$	25.00	
Postal Subscription					\$	25.00	

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

ECONOMIC SERVICES		
CARAVAN PARK		
Caravan Site (powered) / night	\$	25.00
Industrial Crews-per person / night	\$	25.00
Caravan Site (powered) / week	\$	175.00
Tent Site (unpowered) / night	\$	15.00
Tent Site (unpowered) / week	\$	90.00
"Old School" Overflow Caravan Site (powered) / week	\$	175.00
Caravans left unattended /day	\$	25.00
Caravans left unattended /week	\$	140.00
Overflow area (powered) / night	\$	25.00
Overflow area (unpowered) / night	\$	15.00
STANDPIPES		
M40/Boodarockin Rd	Community 20mm	Water Corp Charge + \$0.50
Walgoolan TS	Commercial 50mm	Water Corp Charge + \$0.50
Westonia TS	Commercial 50mm	Water Corp Charge + \$0.50
Carrabin TS	Commercial 50mm	Water Corp Charge + \$0.50
Cranleigh	Commercial 40mm	Water Corp Charge + \$0.50
McPharlin Rd	Community 25mm	Water Corp Charge + \$0.50
Warralakin East	Community 20mm	Water Corp Charge + \$0.50
PRIVATE WORKS - PLANT HIRE INCLUSIVE OF LABOUR - per hour charge (max. 8 hrs per day)		
Graders <i>per hr</i>	\$	220.00
Loader <i>per hr</i>	\$	220.00
Telehandler <i>per hr</i>	\$	140.00
Semi Side tipper/Water Tanker/ Drop Deck <i>per hr</i>	\$	170.00
Road Train Side tipper <i>per hr</i>	\$	240.00
Multi-tyre Roller <i>per hr</i>	\$	140.00
Tractor <i>per Day</i>	\$	330.00
Tractor <i>per hr</i>	\$	85.00
Mini Excavator <i>per Day</i>	\$	330.00
Mini Excavator <i>per Hr</i>	\$	85.00
Utilities <i>per hr</i>	\$	55.00
Light Truck <i>per hr</i>	\$	66.00
New Tree Planter <i>per day</i>	\$	55.00
Old Tree Planter <i>per day</i>	\$	55.00
Small Equipment <i>per day</i>	\$	33.00
Low Loader Dry <i>per day</i>	\$	250.00
Community Bus Hire		.80c/km plus fuel
CommV Bus Hire		.80c/km plus fuel
Rabbit Baiter (no labour)	\$	20.00
Supervision	\$	150.00
Administration Charge	\$	0.15
Labour	\$	65.00
Labour with penalty rates		as per award 1.5
Labour with penalty rates		as per award 2.0
MATERIAL CARTAGE & DELIVERY CHARGES (within town boundary)		
Gravel / Yellow sand per cubic metre in ground Plus Delivery	\$	10.00
Mulch		Market Rates + 10%
Aggregate		Market Rates + 10%
* Denotes no GST applicable on these Fees & Charges		
SCHEDULE OF STATUTORY FEES & CHARGES		
LAW, ORDER & PUBLIC SAFETY - DOG FEES AND CHARGES (DOG ACT, 1976)		
	*Sterilised Dog or Bitch	Unsterilised Dog or Bitch
One Year Registration :	20.00	\$ 50.00
Three Year Registration :	42.50	\$ 120.00
Lifetime Registration:	100.00	\$ 250.00
Dogs for tending stock 1yr (no Pensioner discount) :	5.00	\$ 12.50
Dogs for tending stock 3yr (no Pensioner discount) :	10.60	\$ 30.00
Dangerous Dog Reg. 1yr (no Pensioner discount) :	50.00	\$ 50.00
All Pensioners receive a 50% discount off fees. Registrations after 31st May receive a 50% discount off the above fees.		
*Must sight certificate signed by a registered vet, a statutory declaration or sight ear tattoo for sterilisation concession.		
Unregistered Dog	\$	200.00
Failure to Give Notice of New Owner	\$	200.00
Keeping More than the Prescribed Number of Dogs	\$	200.00
Breach of Kennel Establishment Licence	\$	200.00
Dog in Public Place without Collar or Registration Tag	\$	200.00
Owners Name and Address not on Collar	\$	200.00
Dog not held by a Leash in Certain Public Places	\$	200.00
Failure to Control Dog in Exercise Areas and Rural Areas	\$	200.00

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

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2024

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-23	Amount Received	Amount Paid	Closing Balance 30-Jun-24
	\$	\$	\$	\$
LGMA - Receipts	5,672	1,600	0	7,272
Westonia Historical Society	23,445	0	0	23,445
Cemetery Committee	17,405	0	-8,697	8,708
	46,522	1,600	(8,697)	39,425