



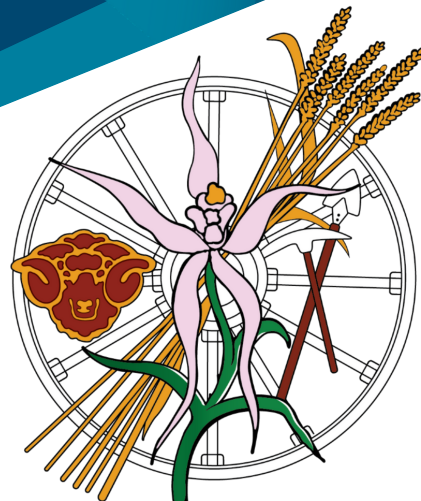
# 2023-24 ANNUAL BUDGET

🌐 [westonia.wa.gov.au](https://westonia.wa.gov.au)

☎ 08 90467063

✉ [shire@westonia.wa.gov.au](mailto:shire@westonia.wa.gov.au)

📍 41 Wolfram Street, Westonia



# Contents

2023-2024 Budget Overview	1
Financial Summary	2
Your Council	3
Council Elections	5
Our Shire	6
Statement of Rating Information 2022/2023	8

## Shire of Westonia

*Westonia a  
vibrant  
community  
lifestyle.*

## **2023-2024 Budget Overview**

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### **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 2023-2024 budget has been based on an annual expenditure of \$9,795,766.00 This includes amounts received in the form of rates from the owners of properties with the Shire of Westonia.

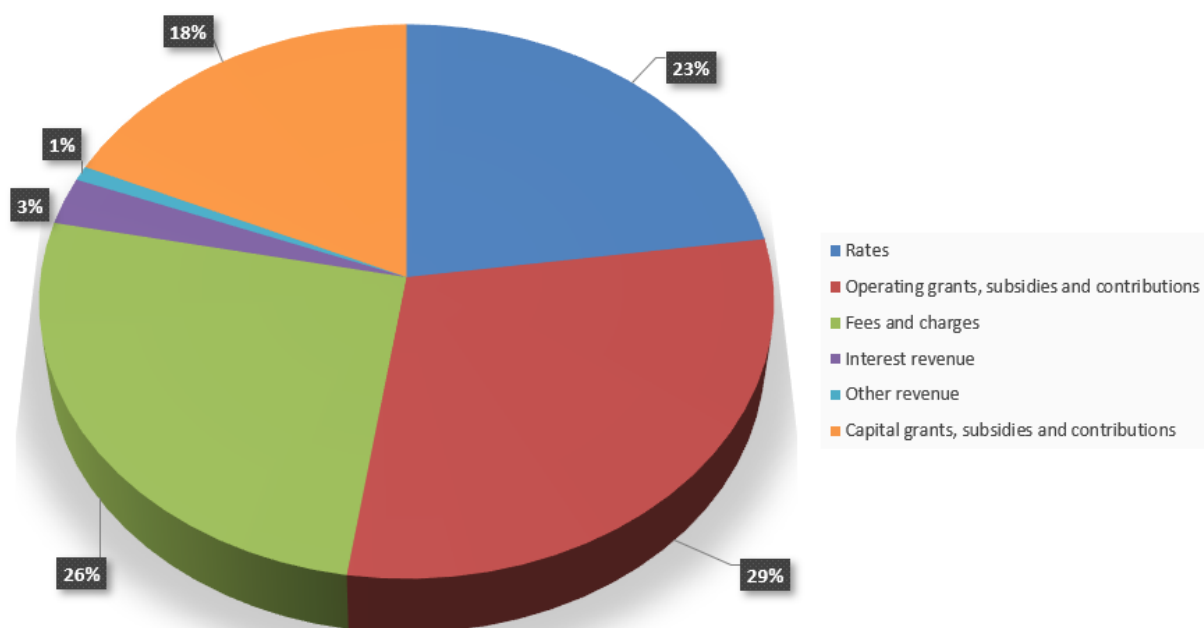
### **Key Projects**

The main capital projects included for the year are: -

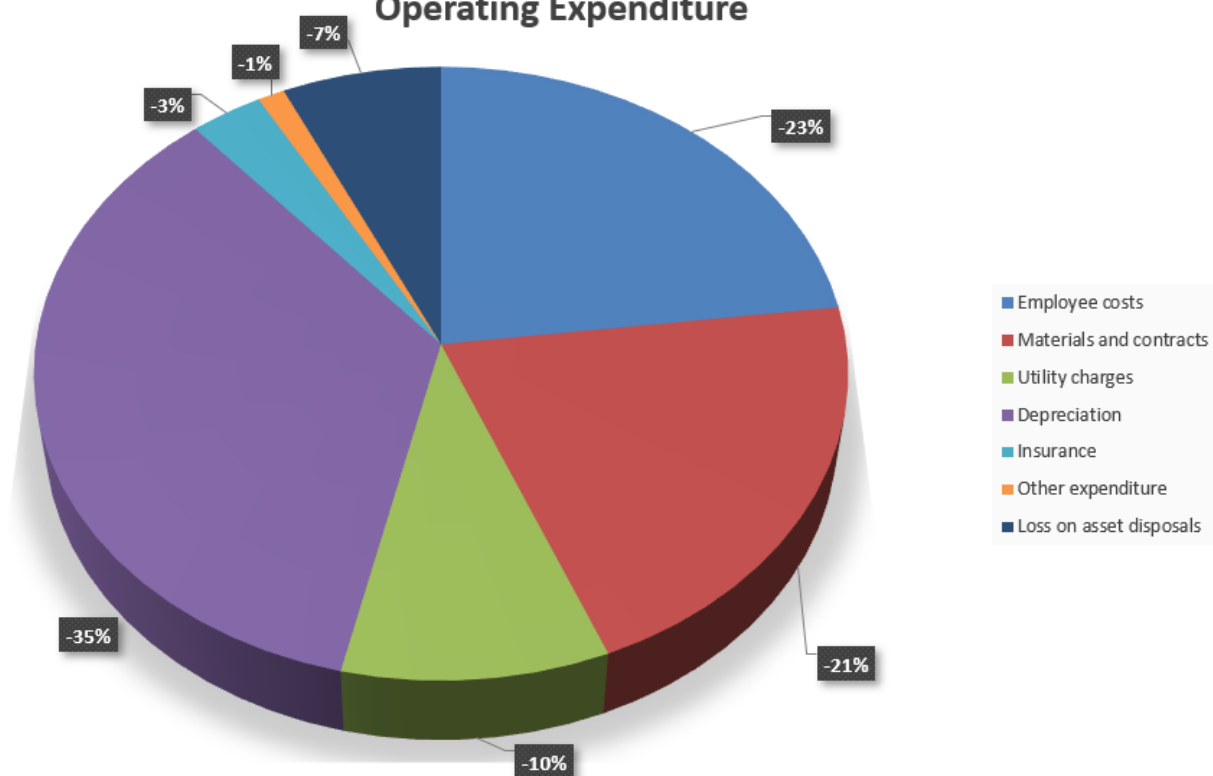
- Medical Centre Upgrades
- New Niche Wall Cemetery
- Kiosk/Ablution Redevelopment at Swimming pool;
- Bowling Green Redevelopment;
- Over 1,994,000 worth of road works;
- New footpaths and repairs to existing footpaths;
- Changeover of a Prime Mover and light vehicles;
- Seniors Civic Centre
- Sun Deck Westonia Stadium

## 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](mailto: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 2023  
**Gender:** Male  
**Linguistic Background:** English  
**Country of Birth:** Australia  
**Contact:** 0428 467 180  
[cr.dellabosca@westonia.wa.gov.au](mailto: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](mailto:cr.daimon.geier@westonia.wa.gov.au)

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

### COUNCILLOR RENAE CORSINI

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

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

### COUNCILLOR BILL HUXTABLE

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

**Councillor since:** 2011  
**Current term expires:** October 2023  
**Gender:** Female  
**Linguistic Background:** English  
**Country of Birth:** Australia  
**Contact:** 0428 447 014  
[cr.day@westonia.wa.gov.au](mailto:cr.day@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](http://www.westonia.wa.gov.au) or call (08) 90467063 for the 2023/2024 Ordinary Meetings of Council dates, which will be available after December 2023.

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

Council Meeting Dates		
20 July 2023	16 November 2023	18 April 2024*
17 August 2023	21 December 2023	16 May 2024*
21 September 2023	15 February 2024*	20 June 2024*
19 October 2023	21 March 2024*	* date to be confirmed

## **Council Elections**

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

Cr Karin Day

Cr Ross Della Bosca

Cr Renae Corsini

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

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

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

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

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## Our Shire

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The Shire of Westonia covers an area of 3268km<sup>2</sup> 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

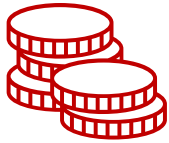
### Role of The Shire of Westonia

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 2023/2024**

### **Including Objects and Reasons for the Current Rating Structure**

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

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

### **Gross Rental Values (GRV)**

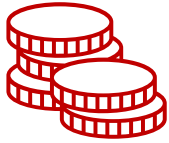
The Local Government Act 1995 provides that properties of a Non-Rural purpose be rated using the Gross Rental Valuation (GRV) as the basis for the calculation of annual rates. The Valuer General determines the GRV for all properties with a non-rural purpose within the Shire of Westonia approximately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

### **GRV – General Rate**

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

### **Unimproved Values (UV)**

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



### GRV Differential Rate - Mining

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

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

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

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

### Objects and Reasons for GRV Mining Differential Rate

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

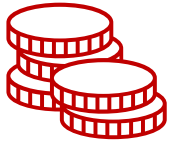
- Ensuring mining rates payable are no less than the average rates payable, per property, in part to:
  - compensate for the different method and comparatively lower valuation level;
  - to recognise the often short term tenure of mining projects in the region; and
  - to maintain comparability with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

### Minimum Payments

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

### Objections & Appeals

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



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

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

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

### **Pensioner's Discount**

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

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

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

All submissions in writing should be forwarded to the Shire of Westonia no later than 4:00pm on Thursday 25 May 2023.

Where will my rates go??? 2023/24



For every \$100 the Shire of Westonia will spend in 2023/24 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 2024**

**LOCAL GOVERNMENT ACT 1995**

**TABLE OF CONTENTS**

Statement of Comprehensive Income by Nature or Type	2
Statement of Cash Flows	3
Statement of Financial Activity	4
Index of Notes to the Budget	5
Fees and Charges Schedule	34

**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 BY NATURE**  
**FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
<b>Revenue</b>		\$	\$	\$
Rates	2(a)	1,165,765	1,113,200	1,111,873
Operating grants, subsidies and contributions	10	1,516,700	3,492,420	2,589,150
Fees and charges	14	1,323,250	1,169,809	1,046,050
Interest revenue	11(a)	140,400	112,764	15,900
Other revenue	11(b)	43,550	113,483	352,500
		4,189,665	6,001,676	5,115,473
<b>Expenses</b>				
Employee costs		(1,201,743)	(984,808)	(1,198,050)
Materials and contracts		(1,086,514)	(1,147,741)	(729,900)
Utility charges		(508,059)	(581,106)	(529,250)
Depreciation	6	(1,832,250)	(1,828,420)	(1,716,000)
Insurance		(164,700)	(139,343)	(170,700)
Other expenditure		(61,500)	(143,354)	(46,600)
		(4,854,766)	(4,824,772)	(4,390,500)
		(665,101)	1,176,904	724,973
Capital grants, subsidies and contributions	10	931,500	705,556	705,650
Profit on asset disposals	5	0	111,421	156,007
Loss on asset disposals		(362,000)	(1,037)	0
		569,500	815,940	861,657
<b>Net result for the period</b>		<b>(95,601)</b>	<b>1,992,844</b>	<b>1,586,630</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>		0	0	0
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>(95,601)</b>	<b>1,992,844</b>	<b>1,586,630</b>

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 2024**

**CASH FLOWS FROM OPERATING ACTIVITIES**

**Receipts**

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
		\$	\$	\$
Rates		1,165,765	1,067,670	1,111,873
Operating grants, subsidies and contributions		1,516,700	3,461,228	2,544,350
Fees and charges		1,323,250	1,169,809	1,046,050
Interest revenue		140,400	112,764	15,900
Goods and services tax received		0	(34,597)	0
Other revenue		43,550	113,483	352,500
		4,189,665	5,890,357	5,070,673

**Payments**

Employee costs		(1,201,743)	(992,292)	(1,198,050)
Materials and contracts		(1,086,514)	(1,144,594)	(729,900)
Utility charges		(508,059)	(581,106)	(529,250)
Insurance		(164,700)	(139,343)	(170,700)
Other expenditure		(61,500)	(143,354)	(46,600)
		(3,022,516)	(3,000,689)	(2,674,500)

<b>Net cash provided by (used in) operating activities</b>	4	1,167,149	2,889,668	2,396,173
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**CASH FLOWS FROM INVESTING ACTIVITIES**

Payments for purchase of property, plant & equipment	5(a)	(2,784,500)	(1,504,763)	(1,864,000)
Payments for construction of infrastructure	5(b)	(2,115,000)	(1,361,473)	(1,834,340)
Capital grants, subsidies and contributions		931,500	705,556	705,650
Proceeds from sale of property, plant and equipment	5(a)	325,000	328,000	445,007
<b>Net cash provided by (used in) investing activities</b>		(3,643,000)	(1,832,680)	(2,547,683)

**Net increase (decrease) in cash held**

Cash at beginning of year		6,407,297	5,472,255	5,179,660
<b>Cash and cash equivalents at the end of the year</b>	4	<b>3,931,446</b>	<b>6,529,243</b>	<b>5,028,150</b>

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 2024**

		2023/24	2022/23	2022/23
	NOTE	Budget	Actual	Budget
<b>OPERATING ACTIVITIES</b>				
<b>Revenue from operating activities</b>				
Rates	2(a)	\$ 1,165,765	\$ 1,113,201	\$ 1,111,873
Operating grants, subsidies and contributions	10	1,516,700	3,492,420	2,589,150
Fees and charges	14	1,323,250	1,169,809	1,046,050
Interest revenue	11(a)	140,400	112,764	15,900
Other revenue	11(b)	43,550	113,483	352,500
Profit on asset disposals	5	0	111,421	156,007
		4,189,665	6,113,098	5,271,480
<b>Expenditure from operating activities</b>				
Employee costs		(1,201,743)	(984,808)	(1,198,050)
Materials and contracts		(1,086,514)	(1,147,741)	(729,900)
Utility charges		(508,059)	(581,106)	(529,250)
Depreciation	6	(1,832,250)	(1,828,420)	(1,716,000)
Insurance		(164,700)	(139,343)	(170,700)
Other expenditure		(61,500)	(143,354)	(46,600)
Loss on asset disposals	5	(362,000)	(1,037)	0
		(5,216,766)	(4,825,809)	(4,390,500)
Non-cash amounts excluded from operating activities	3(b)	2,082,082	1,796,621	1,559,993
<b>Amount attributable to operating activities</b>		<b>1,054,981</b>	<b>3,083,910</b>	<b>2,440,973</b>
<b>INVESTING ACTIVITIES</b>				
<b>Inflows from investing activities</b>				
Capital grants, subsidies and contributions	10	931,500	705,556	705,650
Proceeds from disposal of assets	5	325,000	328,000	445,007
		1,256,500	1,033,556	1,150,657
<b>Outflows from investing activities</b>				
Payments for property, plant and equipment	5(a)	(2,784,500)	(1,504,763)	(1,864,000)
Payments for construction of infrastructure	5(b)	(2,115,000)	(1,361,473)	(1,834,340)
		(4,899,500)	(2,866,236)	(3,698,340)
Non-cash amounts excluded from investing activities	3(c)	(458,724)	0	0
<b>Amount attributable to investing activities</b>		<b>(4,101,724)</b>	<b>(1,832,680)</b>	<b>(2,547,683)</b>
<b>FINANCING ACTIVITIES</b>				
<b>Inflows from financing activities</b>				
Transfers from reserve accounts	8(a)	1,260,000	0	90,000
		1,260,000	0	90,000
<b>Outflows from financing activities</b>				
Transfers to reserve accounts	8(a)	(110,500)	(655,396)	(551,250)
		(110,500)	(655,396)	(551,250)
<b>Amount attributable to financing activities</b>		<b>1,149,500</b>	<b>(655,396)</b>	<b>(461,250)</b>
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>				
<b>Surplus or deficit at the start of the financial year</b>	3	1,992,844	1,397,010	2,154,590
Amount attributable to operating activities		1,054,981	3,083,910	2,440,973
Amount attributable to investing activities		(4,101,724)	(1,832,680)	(2,547,683)
Amount attributable to financing activities		1,149,500	(655,396)	(461,250)
<b>Surplus or deficit at the end of the financial year</b>	3	<b>95,601</b>	<b>1,992,844</b>	<b>1,586,630</b>

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

**SHIRE OF WESTONIA**  
**FOR THE YEAR ENDED 30 JUNE 2024**  
**INDEX OF NOTES TO THE BUDGET**

Note 1	Basis of Preparation	6
Note 2	Net Current Assets	11
Note 3	Reconciliation of cash	14
Note 4	Fixed Assets	15
Note 5	Depreciation	16
Note 6	Borrowings	17
Note 7	Reserve Accounts	18
Note 8	Revenue Recognition	19
Note 9	Program Information	20
Note 10	Other Information	22
Note 11	Elected Members Remuneration	23
Note 12	Trust Funds	24
Note 13	Fees and Charges	25

1(a) BASIS OF PREPARATION

The annual budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

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

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

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

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

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 13 to the annual budget.

**2022/23 actual balances**  
Balances shown in this budget as 2022/23 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

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

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

**Initial application of accounting standards**  
During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- AASB 2021-2 Amendments to Australian Accounting Standards
- Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-6 Amendments to Australian Accounting Standards
- Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards

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

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

- AASB 2014-10 Amendments to Australian Accounting Standards
- Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards
- Classification of Liabilities as Current or Non-current
- 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 2022-5 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 2022-10 Amendments to Australian Accounting Standards
- Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

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

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

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

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

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

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

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

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

**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.

**OPERATING 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 EARNINGS**

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

**OTHER REVENUE / INCOME**

Other revenue, which 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 2024**

**2. RATES AND SERVICE CHARGES**

**(a) Rating Information**

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2023/24 Budgeted rate revenue	2023/24 Budgeted interim rates	2023/24 Budgeted back rates	2023/24 Budgeted total revenue	2022/23 Actual total revenue	2022/23 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>										
GRV -Residential	Gross rental valuations	0.077042	57	715,910	55,155	0	0	55,155	52,163	52,163
GRV- Mining	Gross rental valuations	0.224171	2	1,305,800	292,722	0	0	292,722	278,834	278,834
UV - Rural/Pastoral	Unimproved valuation	0.012275	124	64,709,013	794,303	0	0	794,303	758,182	757,020
UV - Mining	Unimproved valuation	0.012275	5	171,482	2,105	0	0	2,105	2,406	2,406
<b>Total general rates</b>			188	66,902,205	1,144,285	0	0	1,144,285	1,091,585	1,090,423
	<b>Minimum</b>									
<b>(ii) Minimum payment</b>		\$								
GRV -Residential	Gross rental valuations	370	16	19,098	5,920	0	0	5,920	6,290	6,290
GRV- Mining	Gross rental valuations	370	0	0	0	0	0	0	0	0
UV - Rural/Pastoral	Unimproved valuation	370	18	160,387	6,660	0	0	6,660	6,290	6,290
UV - Mining	Unimproved valuation	200	20	83,410	4,000	0	0	4,000	4,200	4,200
<b>Total minimum payments</b>			54	262,895	16,580	0	0	16,580	16,780	16,780
<b>Total general rates and minimum payments</b>			242	67,165,100	1,160,865	0	0	1,160,865	1,108,365	1,107,203
<b>(iv) Ex-gratia rates</b>										
UV - Rural/Pastoral	Unimproved valuation	0.025350	2	109,500	4,900	0	0	4,900	4,836	4,670
<b>Total ex-gratia rates</b>			2	109,500	4,900	0	0	4,900	4,836	4,670
					1,165,765	0	0	1,165,765	1,113,201	1,111,873
<b>Total rates</b>					1,165,765	0	0	1,165,765	1,113,201	1,111,873

The Shire did not raise specified area rates for the year ended 30th June 2024.

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 2023/24 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 2024

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 14 September 2023 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 14 September 2023 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 14 November 2023, 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 14 September 2023 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 14 November 2023, or 2 months after the due date of the first instalment, which is later;  
 Third instalment to be made on or before 17 January 2024, or 2 months after the due date of the second instalment, which is later;  
 Fourth instalment to be made on or before 20 March 2024, 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
			\$	%	%
<b>Option one</b>					
Single full payment	14/09/2023		0	0.00%	11.00%
<b>Option two</b>					
First instalment	14/09/2023		12	5.50%	11.00%
Second instalment	14/11/2023		12	5.50%	11.00%
<b>Option three</b>					
First instalment	14/09/2023		12	5.50%	11.00%
Second instalment	14/11/2023		12	5.50%	11.00%
Third instalment	17/01/2024		12	5.50%	11.00%
Fourth instalment	20/03/2024		12	5.50%	11.00%

	2023/24 Budget revenue	2022/23 Actual revenue	2022/23 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	2,000	1,471	2,000
Instalment plan interest earned	2,800	5,897	2,800
	4,800	7,368	4,800

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

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

Differential general rate

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

(d) Differential Minimum Payment

GRV - Residential	Properties within the townsite boundaries with a predominant residential land use.	The object of the minimums is to raise a reasonable contribution from all ratepayers	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	towards the cost of providing municipal services.	

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Service Charges

The Shire did not raise service charges for the year ended 30th June 2024.

(f) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2024.

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

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents  
 Receivables  
 Inventories

Less: current liabilities

Trade and other payables  
 Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Rate Setting Statement

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
4	3,931,446	6,407,297	5,028,150
	407,229	407,229	291,387
	19,308	19,308	19,458
	4,357,983	6,833,834	5,338,995
	(286,581)	(286,581)	164,420
	(201,888)	(201,888)	235,422
	(488,469)	(488,469)	399,842
	3,869,514	6,345,365	5,738,837
3(d)	(3,818,947)	(4,397,555)	(4,312,502)
	95,601	1,992,844	1,426,335

**FOR THE YEAR ENDED 30 JUNE 2024**

### 3. NET CURRENT ASSETS (CONTINUED)

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

### Items excluded from calculation of budgeted deficiency

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

**(b) Non-cash amounts excluded from operating activities**

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

	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
Note	\$	\$	\$
5	0	(111,421)	(156,007)
5	362,000	1,037	0
6	1,832,250	1,828,420	1,716,000
	(112,168)	61,346	0
	0	17,239	0
	2,082,082	1,796,621	1,559,993

**(c) 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 Rate Setting Statement in accordance with *Financial Management Regulation 32*.

## Adjustments to investing activities

Movement in current other provision associated with restricted cash

(458,724)	0	0
(458,724)	0	0

**(d) Current assets and liabilities excluded from budgeted deficiency**

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

### Adjustments to net current assets

Less: Cash - reserve accounts  
Add: Current liabilities not expected to be cleared at end of year  
- Current portion of other provisions held in reserve  
- Current portion of employee benefit provisions held in reserve

8	(3,248,055)	(4,397,555)	(4,203,407)
	(458,724)	0	0
	(112,168)	0	(109,095)
	<u>(3,818,947)</u>	<u>(4,397,555)</u>	<u>(4,312,502)</u>



3(e) NET CURRENT ASSETS (CONTINUED)

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 2024**

**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	2023/24 Budget	2022/23 Actual	2022/23 Budget
Cash at bank and on hand		\$ (466,108)	\$ 2,009,743	\$ 1,285,992
Term deposits		4,397,554	4,397,554	3,742,158
<b>Total cash and cash equivalents</b>		<b>3,931,446</b>	<b>6,407,297</b>	<b>5,028,150</b>
Held as				
- Unrestricted cash and cash equivalents	3(a)	683,391	2,009,742	824,743
- Restricted cash and cash equivalents	3(a)	3,248,055	4,397,555	4,203,407
		<b>3,931,446</b>	<b>6,407,297</b>	<b>5,028,150</b>
<b>Restrictions</b>				
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		3,248,055	4,397,555	4,203,407
		<b>3,248,055</b>	<b>4,397,555</b>	<b>4,203,407</b>
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	8	3,248,055	4,397,555	4,203,407
		<b>3,248,055</b>	<b>4,397,555</b>	<b>4,203,407</b>
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		<b>(95,601)</b>	<b>1,991,904</b>	<b>1,586,630</b>
Depreciation	6	1,832,250	1,828,420	1,716,000
(Profit)/loss on sale of asset	5	362,000	(110,384)	(156,007)
(Increase)/decrease in receivables		0	(111,319)	0
(Increase)/decrease in inventories		0	150	0
Increase/(decrease) in payables		0	7,470	0
Increase/(decrease) in employee provisions		0	(11,957)	0
Capital grants, subsidies and contributions		(931,500)	(705,556)	(705,650)
<b>Net cash from operating activities</b>		<b>1,167,149</b>	<b>2,888,728</b>	<b>2,440,973</b>

**MATERIAL ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

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

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

**FINANCIAL ASSETS AT AMORTISED COST**

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

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

5. FIXED ASSETS

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

	2023/24 Budget Additions	2023/24 Budget Disposals - Net Book Value	2023/24 Budget Disposals - Sale Proceeds	2023/24 Budget Disposals - Profit or Loss	2022/23 Actual Additions	2022/23 Disposals - Net Book Value	2022/23 Actual Disposals - Sale Proceeds	2022/23 Actual Disposals - Profit or Loss	2022/23 Budget Additions	2022/23 Budget Disposals - Net Book Value	2022/23 Budget Disposals - Sale Proceeds	2022/23 Budget Disposals - Profit or Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) <b>Property, Plant and Equipment</b>												
Buildings - specialised	2,060,000	0	0	0	878,453	86,034	85,000	(1,034)	990,000	45,200	85,000	39,800
Furniture and equipment	37,500	0	0	0	99,639	0	0	0	197,000	0	0	0
Plant and equipment	687,000	687,000	325,000	(362,000)	526,671	131,582	243,000	111,418	677,000	243,800	360,007	116,207
Total	2,784,500	687,000	325,000	(362,000)	1,504,763	217,616	328,000	110,384	1,864,000	289,000	445,007	156,007
(b) <b>Infrastructure</b>												
Infrastructure - roads	1,995,000	0	0	0	1,315,192	0	0	0	1,764,340	0	0	0
Other infrastructure footpaths	120,000	0	0	0	46,281	0	0	0	70,000	0	0	0
Total	2,115,000	0	0	0	1,361,473	0	0	0	1,834,340	0	0	0
<b>Total</b>	<b>4,899,500</b>	<b>687,000</b>	<b>325,000</b>	<b>(362,000)</b>	<b>2,866,236</b>	<b>217,616</b>	<b>328,000</b>	<b>110,384</b>	<b>3,698,340</b>	<b>289,000</b>	<b>445,007</b>	<b>156,007</b>

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

6. DEPRECIATION

By Class

- Buildings - specialised
- Furniture and equipment
- Plant and equipment
- Infrastructure - roads
- Other infrastructure footpaths
- Other infrastructure parks & 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

2023/24 Budget	2022/23 Actual	2022/23 Budget
\$	\$	\$
361,250	359,645	337,900
70,500	69,723	63,700
371,000	370,533	314,400
979,000	978,332	955,000
16,000	15,962	12,000
34,500	34,225	33,000
1,832,250	1,828,420	1,716,000
50	0	50
15,500	15,420	7,400
2,100	2,040	1,600
14,000	13,977	9,200
113,500	113,019	66,500
19,400	19,300	19,450
153,500	151,808	180,300
1,017,200	1,016,299	987,000
103,500	103,594	98,500
393,500	392,962	346,000
1,832,250	1,828,420	1,716,000

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 - specialised30 to 50 Years
- Furniture and equipment4 to 10 Years
- Plant and equipment5 to 15 Years
- Infrastructure - roads20 to 80 Years
- Other infrastructure footpaths20 Years
- Other infrastructure parks & ovals10 to 60 Years

7. BORROWINGS

(a) New borrowings - 2023/24

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2024

(b) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2023 nor is it expected to have unspent borrowing funds as at 30th June 2024.

(c) Credit Facilities

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit			
Bank overdraft at balance date			
Credit card limit	13,000	0	13,000
Credit card balance at balance date			
Total amount of credit unused	13,000	0	13,000

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 2024**

**8. RESERVE ACCOUNTS**

**(a) Reserve Accounts - Movement**

	2023/24 Budget Opening Balance	2023/24 Budget Transfer to	2023/24 Budget Transfer (from)	2023/24 Budget Closing Balance	2022/23 Actual Opening Balance	2022/23 Actual Transfer to	2022/23 Actual Transfer (from)	2022/23 Actual Closing Balance	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(a) Reserves - Leave Reserve	112,168	4,000	0	116,168	109,095	3,073	0	112,168	109,095	1,000	0	110,095
(b) Reserves - Plant Replacement	1,030,587	40,000	(110,000)	960,587	1,002,356	28,231	0	1,030,587	1,002,357	20,000	(90,000)	932,357
(c) Reserves - Building	1,524,667	15,000	(600,000)	939,667	1,093,859	430,808	0	1,524,667	1,093,858	265,000	0	1,358,858
(d) Reserves - Communication/IT	70,765	2,500	0	73,265	68,827	1,938	0	70,765	68,826	250	0	69,076
(e) Reserves - Community Development	591,711	23,000	(150,000)	464,711	575,502	16,209	0	591,711	575,502	1,500	0	577,002
(f) Reserves - Waste Management	125,468	5,000	0	130,468	122,031	3,437	0	125,468	122,031	500	0	122,531
(g) Reserves - Swimming Pool ReDevelopment	464,606	6,000	(400,000)	70,606	403,249	61,357	0	464,606	403,248	58,000	0	461,248
(h) Reserves - Roadworks Reserve	477,583	15,000	0	492,583	367,240	110,343	0	477,583	367,240	205,000	0	572,240
	4,397,555	110,500	(1,260,000)	3,248,055	3,742,159	655,396	0	4,397,555	3,742,157	551,250	(90,000)	4,203,407

**(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)



9. REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

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	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	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	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

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

**10. PROGRAM INFORMATION**

**(a) 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 2024**

**10 PROGRAM INFORMATION (Continued)**

**(b) Income and expenses**

**Income excluding grants, subsidies and contributions**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
	\$	\$	\$
Governance	1,150	0	1,150
General purpose funding	1,307,915	1,228,108	1,129,300
Law, order, public safety	4,900	5,383	4,900
Health	170,100	21,360	53,300
Education and welfare	104,000	52,873	18,000
Housing	124,600	160,692	309,000
Community amenities	15,000	11,366	12,000
Recreation and culture	1,200	459	2,200
Transport	100	101,737	77,580
Economic services	453,500	520,833	600,700
Other property and services	490,500	517,867	474,200
	<b>2,672,965</b>	<b>2,620,678</b>	<b>2,682,330</b>

**Operating grants, subsidies and contributions**

General purpose funding	612,000	2,201,973	405,650
Law, order, public safety	48,500	68,696	44,500
Health	79,500	71,048	0
Education and welfare	31,000	76,305	34,000
Housing	500	0	500
Recreation and culture	421,000	738,563	1,969,500
Transport	177,000	211,653	135,000
Economic services	147,200	124,181	0
	<b>1,516,700</b>	<b>3,492,419</b>	<b>2,589,150</b>

**Capital grants, subsidies and contributions**

Education and welfare	200,000	0	0
Recreation and culture	0	0	100
Transport	731,500	705,556	705,550
	<b>931,500</b>	<b>705,556</b>	<b>705,650</b>

**Total Income**

	<b>5,121,165</b>	<b>6,818,653</b>	<b>5,977,130</b>
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**Expenses**

Governance	(316,150)	(295,901)	(315,300)
General purpose funding	(43,500)	(33,948)	(41,500)
Law, order, public safety	(84,700)	(95,015)	(77,600)
Health	(303,800)	(95,973)	(130,900)
Education and welfare	(50,800)	(69,580)	(46,000)
Housing	(235,100)	(213,807)	(181,100)
Community amenities	(118,869)	(92,732)	(103,950)
Recreation and culture	(815,118)	(876,602)	(834,850)
Transport	(2,055,129)	(1,521,459)	(1,683,000)
Economic services	(1,118,600)	(921,116)	(1,035,100)
Other property and services	(75,000)	(609,676)	58,800

**Total expenses**

	<b>(5,216,766)</b>	<b>(4,825,809)</b>	<b>(4,390,500)</b>
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**Net result for the period**

	<b>(95,601)</b>	<b>1,992,844</b>	<b>1,586,630</b>
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**SHIRE OF WESTONIA**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**11. OTHER INFORMATION**

**The net result includes as revenues**

**(a) Interest earnings**

Investments			
- Reserve accounts	110,500	105,396	10,000
- Other funds	27,100	1,470	3,100
Other interest revenue	2,800	5,897	2,800
	140,400	112,763	15,900

\* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5%.

**(b) Other revenue**

Reimbursements and recoveries	38,100	108,459	347,300
Other	5,450	5,024	5,200
	43,550	113,483	352,500

**The net result includes as expenses**

**(c) Auditors remuneration**

Audit services	27,000	24,100	23,000
	27,000	24,100	23,000

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

**12. ELECTED MEMBERS REMUNERATION**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
	\$	\$	\$
<b>Elected member Day</b>			
President's allowance		1,147	5,553
Meeting attendance fees	3,735	3,589	3,589
ICT expenses	200	200	200
Travel and accommodation expenses	250	280	250
	4,185	5,216	9,592
<b>Elected member Crees</b>			
President's allowance	5,610	4,442	
Meeting attendance fees	3,735	3,589	3,589
ICT expenses	200	200	200
Travel and accommodation expenses	250	280	250
	9,795	8,511	4,039
<b>Elected member Huxtable</b>			
Meeting attendance fees	3,735	3,589	3,589
ICT expenses	200	200	200
	3,935	3,789	3,789
<b>Elected member Geier</b>			
Meeting attendance fees	3,735	3,589	3,589
ICT expenses	200	200	200
	3,935	3,789	3,789
<b>Elected member Corsini</b>			
Meeting attendance fees	3,735	3,589	3,589
ICT expenses	200	200	200
Travel and accommodation expenses	250	47	250
	4,185	3,836	4,039
<b>Elected member DellaBosca</b>			
Meeting attendance fees	3,735	3,589	3,589
ICT expenses	200	200	200
Travel and accommodation expenses	250	274	250
	4,185	4,063	4,039
<b>Total Elected Member Remuneration</b>	30,220	29,204	29,287
President's allowance	0	5,589	5,553
Deputy President's allowance	5,610	0	0
Meeting attendance fees	22,410	21,534	21,534
ICT expenses	1,200	1,200	1,200
Travel and accommodation expenses	1,000	881	1,000
	30,220	29,204	29,287

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

**13. 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:

<b>Detail</b>	<b>Balance 1 July 2023</b>	<b>Estimated amounts received</b>	<b>Estimated amounts paid</b>	<b>Estimated balance 30 June 2024</b>
	\$	\$	\$	\$
LGMA - Receipts	5,672	2,036	(113)	7,595
Westonia Historical Society	23,445	8,043	(5,000)	26,488
Cemetery Committee	17,405	2,000	0	19,405
	46,522	12,079	(5,113)	53,488

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

**14. FEES AND CHARGES**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
Governance	150	0	150
Law, order, public safety	900	983	900
Health	170,000	21,360	20,000
Education and welfare	100,000	51,540	13,000
Housing	122,100	160,565	181,700
Community amenities	15,000	11,366	12,000
Recreation and culture	1,200	459	2,200
Transport	100	0	100
Economic services	453,300	520,554	600,500
Other property and services	460,500	402,983	215,500
	<b>1,323,250</b>	<b>1,169,809</b>	<b>1,046,050</b>

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



**SHIRE OF WESTONIA  
FOR THE PERIOD ENDING 30 JUNE 2024  
ANNUAL BUDGET**

22/23 BUDGET REVENUE	22/23 BUDGET EXPENSES	PARTICULARS OPERATING	BUDGET REVENUE	BUDGET EXPENSES
(1,490,150.00)	41,500.00	General Purpose Revenue	(1,619,679.00)	43,500.00
(1,150.00)	315,300.00	Governance	(1,150.00)	316,150.00
(49,400.00)	77,600.00	Law, Order & Public Safety	(53,400.00)	84,700.00
(55,300.00)	130,900.00	Health	(224,600.00)	356,900.00
(52,000.00)	46,000.00	Education & Welfare	(135,000.00)	50,800.00
(184,700.00)	181,100.00	Housing	(180,100.00)	209,500.00
(12,000.00)	103,950.00	Community Amenities	(15,000.00)	118,869.00
(57,800.00)	834,850.00	Recreation & Culture	(48,900.00)	815,118.00
(135,100.00)	1,683,000.00	Transport	(155,100.00)	1,693,129.00
(600,700.00)	1,021,100.00	Economic Services	(600,700.00)	1,118,600.00
(274,500.00)	22,200.00	Other Property & Services	(491,300.00)	25,000.00
(1,000.00)	-	Administration	(1,000.00)	-
(2,913,800.00)	4,457,500.00	<b>Total Operating</b>	(3,525,929.00)	4,832,266.00
-	-	<b>CAPITAL</b>	-	-
-	-	Governance	-	-
-	-	Law, Order & Public Safety	-	-
-	60,000.00	Health	(25,000.00)	25,000.00
-	-	Education & Welfare	(200,000.00)	200,000.00
(85,000.00)	5,000.00	Housing	-	200,000.00
-	-	Community Amenities	-	15,000.00
(984,000.00)	1,210,000.00	Recreation & Culture	(373,500.00)	1,587,500.00
(1,073,057.00)	2,471,340.00	Transport	(657,838.00)	2,691,000.00
(30,000.00)	90,000.00	Economic Services	-	-
(198,700.00)	365,000.00	Other Property & Services	-	-
		Administration	(125,000.00)	245,000.00
(2,370,757.00)	4,201,340.00	<b>Total Capital</b>	(1,381,338.00)	4,963,500.00
(5,284,557.00)	8,658,840.00		(4,907,267.00)	9,795,766.00
	(1,134,541.00)	Opening Balance 1 July 2023		(2,002,350.00)
	(1,506,340.00)	Restricted cash to be used		(1,832,250.00)
	-	Less Asset Depreciation		
	-	Less Plant Depreciation		
	126,000.00	Budget Deficit 2021/22		
		Transfer to/(from) reserves	(1,149,500.00)	
(5,284,557.00)	6,143,959.00	<b>TOTAL INCOME &amp; EXPENDITURE</b>	(6,056,767.00)	5,961,166.00

859,402.00 Budget (Surplus)/Deficit 2023/24

(95,601.00)

SHIRE OF WESTONIA Schedule 3 - GENERAL PURPOSE FUNDING ANNUAL BUDGET 2023/2024				
GL #	DESCRIPTION	ANNUAL BUDGET 2023/2024	ACTUAL 2022/2023	ADOPTED BUDGET 2022/2023
	<b>RATE EXPENDITURE</b>			
	<b>Operating Expenditure</b>			
03100	ABC Costs- Rate Revenue	32,000	24,546	32,000
03101	Rate Notice Stationery expense	500	81	500
03102	Rates Recovery - Legal Expenses	1,500	0	1,500
03103	Valuation Expenses and Title Searches Expense	4,000	4,280	4,000
03107	Rates Written-off	500	7	500
	<b>Sub Total</b>	<b>38,500</b>	<b>28,913</b>	<b>38,500</b>
	<b>RATE REVENUE</b>			
	<b>Operating Income</b>			
03104	General Rates Levied	(1,160,865)	(1,108,365)	(1,107,200)
03105	Ex-Gratia Rates Received	(4,900)	(4,836)	(4,700)
03106	Penalty Interest Raised on Rates	(2,800)	(5,897)	(2,800)
03108	Back Rates Levied	0	0	0
03109	Instalment Interest Received	(2,000)	(1,470)	(2,000)
03110	Rates Administration Fee Received	(1,000)	(624)	(1,000)
03112	Other Revenue	(500)	(1,520)	(500)
	<b>Sub Total</b>	<b>(1,172,065)</b>	<b>(1,122,712)</b>	<b>(1,118,200)</b>

Note 18 (b) - Account Detail (by Reporting Program)	
Operating Program	<b>GENERAL PURPOSE FUNDING</b>
Operating Sub-Program	<b>Rates</b>
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"> <li>➤ The GRV rate in the dollar increase has been kept at 5% to 7.7042 and Mining Differential rate of 22.4171</li> <li>➤ The UV rate in the dollar will be 1.2275 (5%)</li> <li>➤ Minimum rates for both GRV and UV assessments increase to \$370 and Differential for Mining at \$200</li> <li>➤ 03101 Postage of Rate/Instalment Notices 500.00</li> <li>➤ 03103 Annual UV Valuation Revaluation 4,000.00</li> <li>➤ 03102 Legal Expense on Outstanding Rates 1,500.00</li> <li>➤ 03107 Mining Tenements (Dead) 500.00</li> <li>➤ 03106 11% Interest on Outstanding Rates 2,800.00</li> <li>➤ 03110 Administration charge remains at \$10 per assessment 1,000.00</li> <li>➤ 03109 Reduced to 5% pa on Instalment Notices 2,000.00</li> </ul>
Local Laws	None
Statutory Requirements	Rates are calculated by determining the excess of budget expenditure over revenue and then using land valuations multiplied by a rate to supplement the deficit. The raising of rates by this method is supported and guided by the Local Government Act 1995 and associated Regulations.
Service Levels	Rates may be paid by post, over the counter at the Shire administration centre or electronically via Councils Eftpos Machine. Opening times 8.30am to 5.00pm Monday to Friday (Except Public Holidays).
Fees & Charges	Administration charge on selection of the instalment payment option for Rates is \$30 per assessment.
Capital Investment	None
Financing	None

SHIRE OF WESTONIA Schedule 3 - GENERAL PURPOSE FUNDING ANNUAL BUDGET 2023/2024				
GL #	DESCRIPTION	ANNUAL BUDGET 2023/2024	ACTUAL 2022/2023	ADOPTED BUDGET 2022/2023
03210	<b>Other General Purpose Funding</b>			
	<b>Operating Expenditure</b>			
	Bank Fees Expense	5,000	5,034	3,000
	<b>Sub Total</b>	<b>5,000</b>	<b>5,034</b>	<b>3,000</b>
	<b>Other General Purpose Funding</b>			
	<b>Operating Income</b>			
03201	Grants Commission Grant Received - General	(272,264)	(1,435,560)	(257,600)
03202	Grants Commission Grant Received- Roads	(150,000)	(766,413)	(103,000)
03204	Interest Received - Muni	(25,000)	0	(1,000)
03204	Interest Received - Reserves	0	(105,396)	(10,000)
03204	Interest Received - Trust	(100)	0	(100)
03205	Other General Purpose funding received	(250)	(0)	(250)
	<b>Sub Total</b>	<b>(447,614)</b>	<b>(2,307,369)</b>	<b>(371,950)</b>
	<b>TOTAL INCOME TO OPERATING STATEMENT</b>	<b>(1,619,679)</b>	<b>(3,430,081)</b>	<b>(1,490,150)</b>
	<b>TOTAL EXPENDITURE TO OPERATING STATEMENT</b>	<b>43,500</b>	<b>33,948</b>	<b>41,500</b>

Note 18 (b) - Account Detail (by Reporting Program)	
Operating Program	<b>GENERAL PURPOSE FUNDING</b>
Operating Sub-Program	<b>Other General Purpose Funding</b>
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.
IE CODE	
521	
New Budget Initiatives and Highlights	<p>➤ <b>03201 Grants Commission - General Purpose</b></p> <p>Federal Assistance Grant - General Nil</p> <p>FAGS Quarterly Payment Nil</p> <p><b>0.00</b></p> <p>➤ <b>03202 Investments Interest</b></p> <p>Municipal Interest 25,000.00</p> <p>Trust Interest 100.00</p> <p><b>25,100.00</b></p> <p>➤ <b>03210 Bank Charges</b></p> <p>Municipal Bank Fees (EFTPOS, AutoPay's, Credit Card) 5,000.00</p> <p><b>5,000.00</b></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 2023/2024				
GL #	DESCRIPTION	ANNUAL BUDGET 2023/2024	ACTUAL 2022/2023	BUDGET 2022/2023
	<b>Members of Council</b>			
	<b>Operating Expenditure</b>			
04100	Members Travelling Expenses paid	1,000	835	1,000
04101	Members Conference Expenses	6,000	3,695	6,000
04101	Members Conference Expenses	9,000	3,614	9,000
04102	Council Election Expenses	2,500	0	500
04103	President's Allowance paid	5,600	5,589	5,600
04104	Members Refreshments & Receptions Expense	17,500	17,140	16,000
04105	Members - Insurance	15,000	14,320	23,000
04106	<b>Members - Subscriptions</b>			
04106	<i>SCRM Subs - Regional Risk Management</i>	5,000	4,650	7,500
04106	<i>SGEZ Subs-Great Eastern Zone</i>	3,500	1,500	3,500
04106	<i>SLGMA Subs-LGMA Corporate</i>	1,000	845	750
04106	<i>SWALGA Subs-WALGA</i>	36,000	26,434	24,000
04106	<i>SOTHER Subs-Other (SLIPs)</i>	2,500	2,553	2,500
04106	<i>SWEROC Subs-WEROC, CEACA</i>	25,000	27,273	32,000
04107	Members - Donation & Gifts	3,000	408	3,000
04108	Members Telephone Subsidy Paid	1,200	0	1,200
04109	Members Sitting Fees Paid	23,400	21,534	21,500
04110	Consultant Fees Expense	40,000	15,000	45,000
04111	Training Expenses of Members	3,000	0	3,000
04112	<b>Maintenance - Council Chambers</b>			
04112	<i>BCCH Maintenance - Council Chambers Other</i>	1,000	872	1,000
04112	<i>BCCH Maintenance - Council Chambers Other</i>	900	1,003	900
04112	<i>BCCH Maintenance - Council Chambers Cleaning</i>	500	437	500
04112	<i>BCCH Maintenance - Council Chambers Utilities</i>	0	0	0
04112	<i>BCCH Maintenance - Council Chambers Utilities</i>	800	114	800
04113	ABC Costs- Relating to Members	80,200	117,337	79,500
04114	Audit Fees expense	27,000	24,100	23,000
04118	Advertising	3,000	4,872	2,000
04120	Public Relations/ Promotions	2,500	797	2,500
04199	Depreciation - Members of Council	50	0	50
	<b>TOTAL EXPENDITURE TO OPERATING STATEMENT</b>	<b>316,150</b>	<b>294,923</b>	<b>315,300</b>
	<b>Members of Council</b>			
	<b>Operating Income</b>			
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)
	<b>TOTAL INCOME TO OPERATING STATEMENT</b>	<b>(1,150)</b>	<b>0</b>	<b>(1,150)</b>

Note 18 (b) - Account Detail (by Reporting Program)			
Operating Program	<b>GOVERNANCE</b>		
Operating Sub-Program	<b>Members of Council</b>		
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		
IE CODE	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>➤ <b>04114 Audit Fees</b></p> <p>Audit Fees (Other) 1,400.00</p> <p>2023/2024 Audit Fees (Interim /Final) 25,600.00</p> <p><b>27,000.00</b></p> <p>➤ <b>04103 23/24 Presidents Allowance per SAT</b> 5,600.00</p> <p>➤ <b>04109 23/24 Councillors Fee @ \$3735</b> 23,400.00</p> <p>➤ <b>04100 Councillors @ .71c per Km</b> 1,000.00</p> <p>➤ <b>04108 iPad Recharge</b> 1,200.00</p> <p>➤ <b>04101 LG Week</b> 6,000.00</p> <p>LG Week Expenses (Accom &amp; Meals) 9,000.00</p> <p><b>40,600.00</b></p> <p>➤ <b>04110 Consultancy</b></p> <p>Asset Valuation Infrastructure 30,000.00</p> <p>Other 10,000.00</p> <p><b>40,000.00</b></p> <p>➤ <b>04104 Refreshments &amp; Receptions</b></p> <p>Council Meetings 8,000.00</p> <p>Council Functions 8,000.00</p> <p><b>16,000.00</b></p> <p>➤ <b>04105 Insurance</b></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 &amp; Cyber Crime 6,870.00</p> <p><b>15,000.00</b></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		

SHIRE OF WESTONIA Schedule 4 - GOVERNANCE ANNUAL BUDGET 2023/2024				
GL #	DESCRIPTION	ANNUAL BUDGET 2023/2024	ACTUAL 2022/2023	BUDGET 2022/2023
	Members of Council			
	Sub Total	0	0	0
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	0	0	0

IE  
CODE

and associated Audit Regulations

- Service Levels
- The Elected Members meet regularly on the third Thursday of each month to consider matters requiring a decision. These meeting are open to the public and contain a period for public questions at the commencement of the meeting
- Fees & Charges
- Copies of all council documents including Agendas and Minutes are available to the public at cost.
- Payments to Elected Members
- Councillors attendance at ordinary and special meetings of council are eligible for a payment of a fee set by Council.  
The President is paid an allowance determined by Council for expenses and entertainment costs.  
Elected Members are reimbursed travel expenses to meetings and/or events sanctioned by Council
- Photocopying
- A4 Single sided - \$0.25  
A4 Double sided - \$0.30  
A3 Single Sided - \$0.35  
A3 Double Sided - \$0.40  
Colour pages per sheet - \$1.00

Capital Investment

None.

Financing

None.

SHIRE OF WESTONIA Schedule 5 - LAW, ORDER & PUBLIC SAFETY ANNUAL BUDGET 2023/2024				
GL #	DESCRIPTION	ANNUAL BUDGET 2023/2024	ACTUAL 2020/2021	BUDGET 2020/2021
	<b>OPERATING EXPENDITURE</b>			
	<b>Fire Control</b>			
05100	ABC Costs- Fire Prevention	24,000	20,178	24,000
05101	Bush Fire Control Maintenance Plant & Equipment	10,000	6,048	10,000
05102	Bush Fire Control Maintenance Land & Building	1,500	782	1,500
05103	Bush Fire Control	1,000	24,730	1,000
05104	Bush Fire Control Insurance	16,500	16,554	15,500
05112	Bush Fire Clothing, Training & Accs.	3,200	0	7,200
05113	Utilities Communication & Power	2,500	2,218	2,500
05113	Utilities Communication & Power	4,500	4,264	2,500
05114	Other Goods & Services	1,000	990	1,000
05199	Depreciation - Fire Prevention	1,000	1,000	1,000
05199	Depreciation - Fire Prevention	14,500	14,420	6,400
	<b>Sub Total</b>	<b>79,700</b>	<b>91,183</b>	<b>72,600</b>
	<b>OPERATING REVENUE</b>			
	<b>Fire Control</b>			
05105	Income Relating to Fire Prevention	0	(1,852)	0
05106	Bush Fire Reimbursements	0	(17,354)	0
05107	FESA Operating Grant	(35,000)	(35,854)	(31,000)
05108	Edna May MOU Emergency Services	(13,500)	(13,636)	(13,500)
05111	FESA ESL Admin Fee	(4,000)	(4,400)	(4,000)
	<b>Sub Total</b>	<b>(52,500)</b>	<b>(73,096)</b>	<b>(48,500)</b>
	<b>OPERATING EXPENDITURE</b>			
	<b>Animal Control</b>			
05200	Expenses Relating to Animal Control	0	531	0
05201	Animal Control - Ranger Expense	5,000	3,301	5,000
	<b>Sub Total</b>	<b>5,000</b>	<b>3,833</b>	<b>5,000</b>
	<b>OPERATING REVENUE</b>			
	<b>Animal Control</b>			
05202	Fines and Penalties - Animal Control	(100)	0	(100)
05203	Dog Registration Fees	(750)	(983)	(750)
	<b>Sub Total</b>	<b>(850)</b>	<b>(983)</b>	<b>(850)</b>
	<b>OPERATING REVENUE</b>			
	<b>Other Law Order and Public Safety</b>			
05301	Income Relating to Other Law	(50)	0	(50)
	<b>Sub Total</b>	<b>(50)</b>	<b>0</b>	<b>(50)</b>
	<b>TOTAL EXPENDITURE TO OPERATING STATEMENT</b>	<b>84,700</b>	<b>95,015</b>	<b>77,600</b>
	<b>TOTAL INCOME TO OPERATING STATEMENT</b>	<b>(53,400)</b>	<b>(74,079)</b>	<b>(49,400)</b>

Note 18 (b) - Account Detail (by Reporting Program)			
Operating Program	<b>LAW ORDER &amp; PUBLIC SAFETY</b>		
Operating Sub-Program	<b>Fire Control</b>		
Description/Objectives	The provision bush fire control services to residents and visitors within the shire boundaries. Chief Executive Officer		
Management	➤ <b>05104 Insurance</b>		
New Budget Initiatives and Highlights		Bushfire Insurance - Brigades	10,600.00
		Bushfire Insurance - Property	1,400.00
		Bushfire Insurance - Vehicles	4,500.00
			<b>16,500.00</b>
	➤	<b>Fire Prevention Grants</b>	
	<b>05107</b>	Fire and Emergency Services	35,000.00
	<b>05108</b>	Evolution MOU	13,500.00
	<b>05111</b>	Admin Fee	4,000.00
			<b>52,500.00</b>
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 2023/2024				
GL #	DESCRIPTION	ANNUAL BUDGET 2023/2024	ACTUAL 2020/2021	BUDGET 2020/2021
	<b>CAPITAL EXPENDITURE</b>			
	<b>Fire Control</b>			
05109	Purchase Land and Buildings - Fire Prevention	0	0	0
05110	Purchase Plant Fire Prevention	0	0	0
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>CAPITAL EXPENDITURE</b>			
	<b>Other Law Order and Public Safety</b>			
05302	Purchase Plant - Law & Order	0	0	0
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL CAPITAL EXPENDITURE TO STATEMENT</b>	<b>0</b>	<b>0</b>	<b>0</b>

Note 18 (b) - Account Detail (by Reporting Program)				
Operating Program	<b>LAW ORDER &amp; PUBLIC SAFETY</b>			
Operating Sub-Program	<b>Animal Control</b>			
Description/Objectives	The provision of animal control within the District in accordance with State Legislation for the betterment of residents and visitors. The implementation and ongoing management of Crime & Safety Plans and Emergency Service Plans			
Management	Chief Executive Officer			
700 <b>New Budget Initiatives and Highlights</b>	➤	05201	Animal Control Officer Contract	5,000.00
700	➤	05203	2023/2024 Dog Registrations	750.00
	➤	05202	Impounding of Dog - Release Fee	100.00
700				
Local Laws	None.			
Statutory Requirements	The Council is obligated to administer the Dog Act and Emergency management Plan throughout the district. Both are State Legislation.			
Service Levels	Central Wheatbelt Ranger Services provides service via contract arrangement.			
Fees & Charges	License Charges: Unsterilised 1 Year \$ 30.00 Unsterilised 3 Years \$ 75.00 Sterilised 1 Year \$ 10.00 Sterilised 3 Years \$ 18.00 Pensioners 50% of the above-mentioned charges.			
Capital Investment	None.			
Financing	None.			



SHIRE OF WESTONIA Schedule 7 - HEALTH ANNUAL BUDGET 2023/2024				
GL #	DESCRIPTION	ANNUAL BUDGET 2023/2024	ACTUAL 2022/2023	BUDGET 2022/2023
	<b>OPERATING EXPENDITURE</b>			
	<b>Health- Home Care Services</b>			
07110	HCS -Salaries	50,000	325	
07112	Expenses Relating to Health HCS	50,000	8,497	
07114	HCS - ABC Costs	64,000	4,315	
	<b>Sub Total</b>	<b>164,000</b>	<b>13,136</b>	<b>0</b>
	<b>OPERATING REVENUE</b>			
	<b>Health- Home Care Services</b>			
07101	Service Fee	(150,000)	(2,180)	
07102	Grant Funding	0	0	
	<b>Sub Total</b>	<b>(150,000)</b>	<b>(2,180)</b>	<b>0</b>
	<b>Health Administration and Inspection</b>			
07400	ABC Costs- Preventative Services - Administration & Inspection	16,000	12,511	16,000
07404	Analytical Expenses	400	360	400
07406	Contract - EHO Expense	8,000	7,239	6,500
	<b>Sub Total</b>	<b>24,400</b>	<b>20,110</b>	<b>22,900</b>
	<b>OPERATING REVENUE</b>			
	<b>Health Administration and Inspection</b>			
07401	Income Relating to Preventative Services - Administration & Inspection	0	0	0
07407	Reimbursement	(100)	0	(2,000)
	<b>Sub Total</b>	<b>(100)</b>	<b>0</b>	<b>(2,000)</b>
	<b>OPERATING EXPENDITURE</b>			
	<b>Preventative Services - Pest Control</b>			
07500	Mosquito Control Preventative Services - Pest Control	0	0	1,000
07500	Mosquito Control Preventative Services - Pest Control	2,000	1,886	2,000
07500	Mosquito Control Preventative Services - Pest Control	0	0	1,300
07500	Mosquito Control Preventative Services - Pest Control	500	0	500
	<b>Sub Total</b>	<b>2,500</b>	<b>1,886</b>	<b>4,800</b>
	<b>OPERATING EXPENDITURE</b>			
	<b>Other Health</b>			
08600	ABC Costs- Other Welfare	56,000	12,513	40,000
07600	Ambulance Services - Other	1,000	266	1,300
07600	Ambulance Services - Other	1,000	823	1,300
07601	<b>BMR</b> Medical Rooms & Dr Expense - Other	1,500	1,218	1,500
07601	<b>BMR</b> Medical Rooms & Dr Expense - Other	0	573	0
07601	<b>BMR</b> Medical Rooms & Dr Expense - Other	0	288	0
07601	<b>BMR</b> Medical Rooms & Dr Expense - Other	3,000	3,672	3,000
07601	<b>BMR</b> Medical Rooms & Dr Expense - Other	3,000	10	3,000
07601	<b>BMR</b> Medical Rooms & Dr Expense - Other	1,500	1,401	1,500
07700	Nurse Practitioner Clinic	40,000	31,524	46,200
07700	Nurse Practitioner Clinic	3,800	3,310	3,800
07700	Nurse Practitioner Clinic	0	3,509	0
07799	Depreciation - Health	1,600	2,040	1,600
	<b>Sub Total</b>	<b>166,000</b>	<b>61,145</b>	<b>103,200</b>

IE CODE	Note 18 (b) - Account Detail (by Reporting Program)	
	Operating Program	<b>HEALTH</b>
	Operating Sub-Program	<b>All Health</b>
	Description/Objectives	<ul style="list-style-type: none"> <li>• 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.</li> <li>• The provision of Home Care Services</li> <li>• Provision of a Medical Centre for visiting RFDS Doctor and maintenance of an Ambulance Service to the community.</li> <li>• Mosquito Control program for the Westonia Townsite</li> </ul>
520	Management	Environmental Health Services are contracted to Allan Ramsay Construction on a monthly basis..
	<b>New Budget Initiatives and Highlights</b>	<ul style="list-style-type: none"> <li>➤ <b>HCS Provisions</b> <b>164,000.00</b></li> <li><b>HCS Package Claims</b> <b>150,000.00</b></li> <li><b>07406 Contract EHO - Allan Ramsay</b> <b>8,000.00</b></li> <li><b>07404 Analytical Expenses</b> <b>400.00</b></li> <li><b>07600 Ambulance Services</b> <b>2,000.00</b></li> <li><b>07601 Medical Room &amp; Dr Expenses</b> <b>9,000.00</b></li> <li><b>07700 Nurse Practitioner Clinic</b> <ul style="list-style-type: none"> <li>Wages <b>40,000.00</b></li> <li>Superannuation <b>3,800.00</b></li> <li><b>43,800.00</b></li> </ul> </li> <li><b>07500 Mosquito Control</b> <ul style="list-style-type: none"> <li>Mosquito Control Expenses <b>4,820.00</b></li> <li><b>4,820.00</b></li> </ul> </li> <li><b>WAPHA Funding</b> <b>45,000.00</b></li> <li><b>Rural Heath West</b> <b>9,500.00</b></li> <li><b>User Pay Fee Nurse Practitioner Serv</b> <b>20,000.00</b></li> <li><b>74,500.00</b></li> </ul>
903	Local Laws	Shire of Westonia Health Local Law.
540	Statutory Requirements	Administration in accordance with the Health Act (State Legislation).
520	Service Levels	Random food quality sampling is undertaken by the EHO and a inspection and approvals service.
500	Fees & Charges	User Pay Fee & Charge of \$20.00 Nurse Practitioner Service
540	Capital Investment	None.
542	Financing	None.
520		
501		
580		
550		

SHIRE OF WESTONIA Schedule 7 - HEALTH ANNUAL BUDGET 2023/2024				
GL #	DESCRIPTION	ANNUAL BUDGET 2023/2024	ACTUAL 2022/2023	BUDGET 2022/2023
	<b>OPERATING REVENUE</b>			
	<b>Other Health</b>			
07602	Reimbursement Rural Health West	(9,500)	(2,298)	(3,300)
07701	WAPHA /Other Funding	(45,000)	(68,750)	(30,000)
07703	User Pay Fee Nurse Practitioner Services	(20,000)	(19,180)	(20,000)
	<b>Sub Total</b>	<b>(74,500)</b>	<b>(90,228)</b>	<b>(53,300)</b>
	<b>TOTAL EXPENDITURE TO OPERATING STATEMENT</b>	<b>356,900</b>	<b>96,277</b>	<b>130,900</b>
	<b>TOTAL INCOME TO OPERATING STATEMENT</b>	<b>(224,600)</b>	<b>(92,408)</b>	<b>(55,300)</b>
	<b>CAPITAL EXPENDITURE</b>			
	<b>Health Inspection and Administration</b>			
07402	Purchase Furniture & Equipment - Preventative Services -		0	0
07405	Purchase Plant - Preventative Services - Administration & Inspection		0	0
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>CAPITAL INCOME</b>			
	<b>Other Health</b>			
07603	WAPHA - Medical Centre Upgrades Income	(25,000)	0	0
	<b>Sub Total</b>	<b>(25,000)</b>	<b>0</b>	<b>0</b>
	<b>CAPITAL EXPENDITURE</b>			
	<b>Other Health</b>			
07702	Purchase Buildings - Medical Centre Upgrades	25,000	14,098	10,000
	<b>Sub Total</b>	<b>25,000</b>	<b>14,098</b>	<b>0</b>
	<b>TOTAL CAPITAL EXPENDITURE TO STATEMENT</b>	<b>0</b>	<b>14,098</b>	<b>0</b>

Note 18 (b) - Account Detail (by Reporting Program)		
Operating Program	<b>HEALTH</b>	
Operating Sub-Program	<b>All Health</b>	
Description/Objectives	<ul style="list-style-type: none"> <li>• 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.</li> <li>• Provision of a Medical Centre for visiting RFDS Doctor and maintenance of an Ambulance Service to the community.</li> <li>• Mosquito Control program for the Westonia Townsite</li> </ul>	
Management	Chief Executive Officer	
156	<b>New Budget Initiatives and Highlights</b>	
	➤ <b>Medical Centre Upgrades</b>	<u>25,000.00</u>
		<b>25,000.00</b>
	➤ <b>WAPHA Grant Health Clinic</b>	<u>25,000.00</u>
		<b>25,000.00</b>
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 \$22.00 Inc. GST per Person	
Capital Investment	None.	
Financing	None.	
700		
700		
112		

SHIRE OF WESTONIA Schedule 8 - EDUCATION & WELFARE ANNUAL BUDGET 2023/2024				
GL#	DESCRIPTION	ANNUAL BUDGET 2023/2024	ACTUAL 2022/2023	BUDGET 2022/2023
	<b>OPERATING EXPENDITURE</b>			
	<b>Pre Schools</b>			
08100	ABC Costs Relating to Pre-Schools	16,000	4,289	16,000
08101	Westonia Primary School	1,500	1,841	1,500
08101	Westonia Primary School	2,500	4,164	2,500
08101	Westonia Primary School	500	10,651	500
08101	Westonia Primary School	2,800	3,029	2,800
08101	Westonia Primary School	1,000	12,249	1,000
08101	Westonia Primary School	500	125	500
08101	Westonia Primary School	4,000	15,909	4,000
08102	Merredin College Chaplaincy Service	0	0	0
08199	Depreciation - School	14,000	13,977	9,200
08199	Depreciation - School	0	0	0
	<b>Sub total</b>	<b>42,800</b>	<b>66,235</b>	<b>38,000</b>
	<b>OPERATING REVENUE</b>			
	<b>Pre Schools</b>			
08103	Income School Facility/Main Building	(26,000)	(39,942)	(34,000)
08105	Income Unit Accommodation	(100,000)	(51,540)	(8,000)
08105	Income Unit Accommodation		0	
08105	Income Unit Accommodation	(4,000)	(1,333)	(5,000)
	<b>Sub total</b>	<b>(130,000)</b>	<b>(92,815)</b>	<b>(47,000)</b>
	<b>OPERATING EXPENDITURE</b>			
	<b>Aged &amp; Disabled - Senior Citizens</b>			
08400	Expenses Relating to Aged & Disabled - Senior Citizens	0	0	0
08401	Seniors Activities	7,500	2,555	7,500
08402	Wheatbelt Agcare	500	0	500
	<b>Sub total</b>	<b>8,000</b>	<b>2,555</b>	<b>8,000</b>
	<b>OPERATING REVENUE</b>			
	<b>Aged &amp; Disabled - Senior Citizens</b>			
08403	Income Relating to Aged & Disabled - Senior Citizens	(5,000)	(36,364)	(5,000)
	<b>Sub total</b>	<b>(5,000)</b>	<b>(36,364)</b>	<b>(5,000)</b>

Note 18 (b) - Account Detail (by Reporting Program)			
IE CODE	Operating Program Operating Sub-Program Description/Objectives	<b>EDUCATION &amp; WELFARE</b> <b>Education</b>	
		<ul style="list-style-type: none"> <li>▮ The provision support for education &amp; welfare within the District for the betterment of residents.</li> <li>▮ Financial Contributions to Wheatbelt Agcare Service.</li> <li>▮ Host an annual Seniors Luncheon</li> </ul>	
	Management	Council assists by way of donation to existing education support facilities	
	<b>New Budget Initiatives and Highlights</b>		
		<ul style="list-style-type: none"> <li>➤ <b>08101 Westonia Primary School</b> <ul style="list-style-type: none"> <li>School Gardens 6,000.00</li> <li>Building Mtce 6,800.00</li> <li><b>12,800.00</b></li> </ul> </li> <li>➤ <b>08103 Lease Income</b> 26,000.00</li> <li>➤ <b>08105 Charges Caravan Overflow Unit Accommodation</b> 4,000.00 100,000.00</li> <li>➤ <b>08401 Seniors Activities - Contributions</b> 7,500.00</li> <li>➤ <b>08403 Grant Seniors</b> 5,000.00</li> </ul>	
	Local Laws	None.	
	Statutory Requirements	None.	
	Service Levels	Financial Support	
	Fees & Charges	None.	
	Capital Investment	None.	
	Financing	None.	
113			

SHIRE OF WESTONIA Schedule 8 - EDUCATION & WELFARE ANNUAL BUDGET 2023/2024				
GL#	DESCRIPTION	ANNUAL BUDGET 2023/2024	ACTUAL 2022/2023	BUDGET 2022/2023
08603	<b>OPERATING EXPENDITURE</b> <b>Other Welfare</b> Primary School Workshop Expenses  <b>Sub total</b>	   <b>0</b>	   <b>0</b>	   <b>0</b>
08601	<b>OPERATING REVENUE</b> <b>Other Welfare</b> Income Relating to Other Welfare  <b>Sub total</b>	   <b>0</b>	   <b>0</b>	   <b>0</b>
	<b>TOTAL EXPENDITURE TO OPERATING STATEMENT</b>	<b>50,800</b>	<b>68,790</b>	<b>46,000</b>
	<b>TOTAL INCOME TO OPERATING STATEMENT</b>	<b>(135,000)</b>	<b>(129,178)</b>	<b>(52,000)</b>
08107	<b>CAPITAL REVENUE</b> <b>Senior/Welfare</b> LotteryWest / Menshed  <b>Sub Total</b>	   <b>(200,000)</b> <b>(200,000)</b>	   <b>0</b> <b>0</b>	   <b>(90,500)</b> <b>(90,500)</b>
08104	<b>CAPITAL EXPENDITURE</b> <b>Seniors/Welfare</b> Seniors Civic Centre  <b>Sub total</b>	   <b>200,000</b> <b>200,000</b>	   <b>136,137</b> <b>136,137</b>	   <b>50,000</b> <b>50,000</b>
08203 08602	<b>Other Education</b> Purchase Furniture & Equipment Purchase Furniture & Equipment - Other Welfare  <b>Sub total</b>	   <b>0</b>	   <b>0</b> <b>0</b>	   <b>10,000</b> <b>0</b> <b>10,000</b>
	<b>TOTAL CAPITAL EXPENDITURE TO STATEMENT</b>	<b>200,000</b>	<b>136,137</b>	<b>60,000</b>
	<b>TOTAL CAPITAL REVENUE TO STATEMENT</b>	<b>(200,000)</b>	<b>0</b>	<b>(90,500)</b>

IE CODE	Note 18 (b) - Account Detail (by Reporting Program)	
	Operating Program	<b>EDUCATION &amp; WELFARE</b>
	Operating Sub-Program	<b>Education</b>
520	Description/Objectives	The provision support for education & welfare within the District for the betterment of residents. Financial Contributions to Wheatbelt Agcare Service. Host an annual Seniors Luncheon
110	Management	Council assists by way of donation to existing education support facilities
	<b>New Budget Initiatives and Highlights</b>	
	➤ <b>08104 Seniors Civic Centre</b>	<b>Capital Expenditure</b> <b>200,000.00</b> <b>200,000.00</b>
	➤ <b>08103 LotteryWest / Men shed</b>	<b>200,000.00</b> <b>200,000.00</b>
	Local Laws	None.
181	Statutory Requirements	None.
	Service Levels	Financial Support
	Fees & Charges	None.
	Capital Investment	None.
	Financing	None.
700 700		



SHIRE OF WESTONIA Schedule 9 - HOUSING ANNUAL BUDGET 2023/2024				
GL #	DESCRIPTION	ANNUAL BUDGET 2023/2024	ACTUAL 2022/2023	BUDGET 2022/2023
09109	<b>B13PYR</b> Maintenance 13 Pyrite Street -Plant Operator	5,000	1,772	3,000
09109	<b>B13PYR</b> Maintenance 13 Pyrite Street -Plant Operator	700	791	700
09109	<b>B13PYR</b> Maintenance 13 Pyrite Street -Plant Operator	550	342	550
09109	<b>B13PYR</b> Maintenance 13 Pyrite Street -Plant Operator	0	71	0
09109	<b>B13PYR</b> Maintenance 13 Pyrite Street -Plant Operator	200	331	200
09109	<b>B13PYR</b> Maintenance 13 Pyrite Street -Plant Operator	1,000	393	1,000
09107	Staff House Costs Allocated to Works	(55,000)	(31,800)	(55,000)
09108	Depreciation - Staff Housing	27,400	52,716	27,400
	Sub Total	37,100	75,273	33,100
09100	Staff Housing - ABC Costs	24,000	13,052	24,000
	Sub Total	61,100	88,325	57,100
	<b>OPERATING REVENUE</b>			
	<b>Staff Housing</b>			
09121	Income 20 Diorite St -Rental	(10,000)	(12,000)	(10,000)
09230	Income 301 Pyrite Street - CEO	0	0	0
09124	Income 37 Diorite St - Rental	(4,400)	(2,000)	(2,100)
09125	Income 7 Quartz St - Plant Operator	(2,100)	(2,160)	(2,100)
09123	Income 42 Jasper St	0	(1,120)	(2,100)
09220	Income 4 Quartz St - Plant Operator	(2,100)	(2,020)	(2,100)
09122	Income 11 Quartz St - Senior Finance	(2,100)	(1,620)	(2,100)
09130	Income 13 Pyrite Street -Plant Operator	(2,100)	(2,050)	(2,100)
09129	Reimbursements	0	0	(3,000)
	Sub Total	(22,800)	(22,970)	(25,600)
	<b>OPERATING EXPENDITURE</b>			
	<b>Other Housing</b>			
09202	<b>B55WO</b> Maintenance 55 Wolfram St -Ramelius Resources	0	344	0
09202	<b>B55WO</b> Maintenance 55 Wolfram St -Ramelius Resources	800	710	800
09202	<b>B55WO</b> Maintenance 55 Wolfram St -Ramelius Resources	0	85	0
09202	<b>B55WO</b> Maintenance 55 Wolfram St -Ramelius Resources	0	554	0
09203	<b>Maintenance - Lifestyle</b>			
09203	<b>BLS1</b> Maintenance H6 501 Quartz Street	1,500	1,185	1,500
09203	<b>BLS1</b> Maintenance H6 501 Quartz Street	500	686	500
09203	<b>BLS1</b> Maintenance H6 501 Quartz Street	800	734	800
09203	<b>BLS1</b> Maintenance H6 501 Quartz Street	50	0	50
09203	<b>BLS1</b> Maintenance H6 501 Quartz Street	50	0	50
09203	<b>BLS2</b> Maintenance H8 501 Quartz Street	6,500	3,849	6,500
09203	<b>BLS2</b> Maintenance H8 501 Quartz Street	500	686	500
09203	<b>BLS2</b> Maintenance H8 501 Quartz Street	800	852	800
09203	<b>BLS2</b> Maintenance H8 501 Quartz Street	50	0	50
09203	<b>BLS2</b> Maintenance H8 501 Quartz Street	50	0	50

Note 18 (b) - Account Detail (by Reporting Program)		
Operating Program	<b>HOUSING</b>	
Operating Sub-Program	<b>Other Housing</b>	
Description/Objectives	The provision housing to non-staff.	
Management	Chief Executive Officer.	
<b>New Budget Initiatives and Highlights</b>	➤ <b>Other Housing - Building Maintenance</b>	
	➤ <b>09202</b> 55 Wolfram St - Ramelius	500.00
	➤ <b>09203</b> Lifestyle Village (\$2600 each)	13,000.00
	➤ <b>09208</b> 17 Pyrite St - JV Units (\$2650)	7,950.00
		<b>21,450.00</b>
	➤ <b>09236</b> Other Housing Building Depreciation	<b>60,500.00</b>
	➤ <b>09221</b> 55 Wolfram St - Ramelius	20,000.00
	➤ <b>09222</b> 5 x Lifestyle Village (\$17,300 each)	86,500.00
	➤ <b>09227</b> 3x 17 Pyrite St - JV Units (\$4,400)	11,000.00
	➤ <b>09121</b> 20 Diorite Street - Rental	10,000.00
	➤ <b>09238</b> 4x Aged Units (\$4,420)	17,600.00
		<b>145,100.00</b>
	➤ <b>09231</b> Mine Carpark- Lease	<b>24,000.00</b>
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 2023/2024					
GL #	DESCRIPTION	ANNUAL BUDGET 2023/2024	ACTUAL 2022/2023	BUDGET 2022/2023	IE CODE
09203	<b>BLS3</b> Maintenance H10 501 Quartz Street	1,500	1,185	1,500	520
09203	<b>BLS3</b> Maintenance H10 501 Quartz Street	500	686	500	542
09203	<b>BLS3</b> Maintenance H10 501 Quartz Street	800	710	800	570
09203	<b>BLS3</b> Maintenance H10 501 Quartz Street	50	0	50	900
09203	<b>BLS3</b> Maintenance H10 501 Quartz Street	50	0	50	901
09203	<b>BLS4</b> Maintenance H12 501 Quartz Street	1,500	1,185	1,500	520
09203	<b>BLS4</b> Maintenance H12 501 Quartz Street	500	686	500	542
09203	<b>BLS4</b> Maintenance H12 501 Quartz Street	800	852	800	570
09203	<b>BLS4</b> Maintenance H12 501 Quartz Street	50	0	50	900
09203	<b>BLS4</b> Maintenance H12 501 Quartz Street	50	0	50	901
09203	<b>BLS5</b> Maintenance H14 501 Quartz Street	1,500	1,185	1,500	520
09203	<b>BLS5</b> Maintenance H14 501 Quartz Street	500	686	500	542
09203	<b>BLS5</b> Maintenance H14 501 Quartz Street	800	710	800	570
09203	<b>BLS5</b> Maintenance H14 501 Quartz Street	50	0	50	900
09203	<b>BLS5</b> Maintenance H14 501 Quartz Street	50	0	50	901
09206	<b>Maintenance Quartz Street Age Units</b>				
09206	<b>MQAU1</b> Quartz Street Age Unit No.6	1,500	1,708	1,500	520
09206	<b>MQAU1</b> Quartz Street Age Unit No.6	0	0	0	521
09206	<b>MQAU1</b> Quartz Street Age Unit No.6	50	0	50	540
09206	<b>MQAU1</b> Quartz Street Age Unit No.6	500	230	500	542
09206	<b>MQAU1</b> Quartz Street Age Unit No.6	800	473	800	570
09206	<b>MQAU2</b> Quartz Street Age Unit No.7	250	0	250	500
09206	<b>MQAU2</b> Quartz Street Age Unit No.7	1,500	1,219	1,500	520
09206	<b>MQAU2</b> Quartz Street Age Unit No.7	50	0	50	540
09206	<b>MQAU2</b> Quartz Street Age Unit No.7	0	0	0	521
09206	<b>MQAU2</b> Quartz Street Age Unit No.7	500	230	500	542
09206	<b>MQAU2</b> Quartz Street Age Unit No.7	800	473	800	570
09206	<b>MQUA3</b> Quartz Street Age Unit No.8	250	0	250	500
09206	<b>MQUA3</b> Quartz Street Age Unit No.8	1,500	1,441	1,500	520
09206	<b>MQUA3</b> Quartz Street Age Unit No.8	0	0	0	521
09206	<b>MQUA3</b> Quartz Street Age Unit No.8	50	0	50	540
09206	<b>MQUA3</b> Quartz Street Age Unit No.8	0	0	0	541
09206	<b>MQUA3</b> Quartz Street Age Unit No.8	500	230	500	542
09206	<b>MQUA3</b> Quartz Street Age Unit No.8	800	473	800	570
09206	<b>MQUA4</b> Quartz Street Age Unit No.9	250	0	250	500
09206	<b>MQUA4</b> Quartz Street Age Unit No.9	1,500	1,386	1,500	520
09206	<b>MQUA4</b> Quartz Street Age Unit No.9	0	0	0	521
09206	<b>MQUA4</b> Quartz Street Age Unit No.9	50	0	50	540
09206	<b>MQUA4</b> Quartz Street Age Unit No.9	0	0	0	541
09206	<b>MQUA4</b> Quartz Street Age Unit No.9	500	230	500	542



SHIRE OF WESTONIA Schedule 9 - HOUSING ANNUAL BUDGET 2023/2024					
GL #	DESCRIPTION	ANNUAL BUDGET 2023/2024	ACTUAL 2022/2023	BUDGET 2022/2023	IE CODE
09206	<b>MQUA4</b> Quartz Street Age Unit No.9	800	473	800	570
09206	<b>MQUA4</b> Quartz Street Age Unit No.9	0	0	0	900
09206	<b>MQUA4</b> Quartz Street Age Unit No.9	0	0	0	901
09208	<b>Maintenance - 17 Pyrite Street JV Units</b>		0		
09208	<b>BJV1</b> Maintenance U1 17 Pyrite St	0	0	0	500
09208	<b>BJV1</b> Maintenance U1 17 Pyrite St	2,500	866	1,500	520
09208	<b>BJV1</b> Maintenance U1 17 Pyrite St	50	0	50	521
09208	<b>BJV1</b> Maintenance U1 17 Pyrite St	100	71	100	540
09208	<b>BJV1</b> Maintenance U1 17 Pyrite St	500	0	500	541
09208	<b>BJV1</b> Maintenance U1 17 Pyrite St	500	938	500	542
09208	<b>BJV1</b> Maintenance U1 17 Pyrite St	800	521	800	570
09208	<b>BJV1</b> Maintenance U1 17 Pyrite St	0	0	0	900
09208	<b>BJV2</b> Maintenance U2 17 Pyrite St	0	0	0	500
09208	<b>BJV2</b> Maintenance U2 17 Pyrite St	2,500	614	1,500	520
09208	<b>BJV2</b> Maintenance U2 17 Pyrite St	50	0	50	521
09208	<b>BJV2</b> Maintenance U2 17 Pyrite St	100	71	100	540
09208	<b>BJV2</b> Maintenance U2 17 Pyrite St	500	0	500	541
09208	<b>BJV2</b> Maintenance U2 17 Pyrite St	500	1,065	500	542
09208	<b>BJV2</b> Maintenance U2 17 Pyrite St	0	0	0	543
09208	<b>BJV2</b> Maintenance U2 17 Pyrite St	800	521	800	570
09208	<b>BJV2</b> Maintenance U2 17 Pyrite St	0	0	0	900
09208	<b>BJV2</b> Maintenance U2 17 Pyrite St	0	0	0	901
09208	<b>BJV3</b> Maintenance U3 17 Pyrite St	0	0	0	500
09208	<b>BJV3</b> Maintenance U3 17 Pyrite St	2,500	689	1,500	520
09208	<b>BJV3</b> Maintenance U3 17 Pyrite St	50	0	50	521
09208	<b>BJV3</b> Maintenance U3 17 Pyrite St	100	71	100	540
09208	<b>BJV3</b> Maintenance U3 17 Pyrite St	500	0	500	541
09208	<b>BJV3</b> Maintenance U3 17 Pyrite St	500	1,272	500	542
09208	<b>BJV3</b> Maintenance U3 17 Pyrite St	800	521	800	570
09208	<b>BJV3</b> Maintenance U3 17 Pyrite St	0	0	0	900
09208	<b>BJV3</b> Maintenance U3 17 Pyrite St	0	0	0	901
09212	Rental Lifestyle Village - Westonia Progress	18,100	13,572	18,100	520
09236	Depreciation Other Housing	60,500	60,303	39,100	550
	<b>Sub Total</b>	<b>124,400</b>	<b>107,229</b>	<b>100,000</b>	
09200	Other Housing - ABC Costs	24,000	17,618	24,000	903
	<b>Sub Total</b>	<b>148,400</b>	<b>124,847</b>	<b>124,000</b>	
	<b>OPERATING REVENUE</b>				
	<b>Other Housing</b>				
09221	Income 55 Wolfram St -Ramelius Resources	(500)	0	(500)	113
09221	Income 55 Wolfram St -Ramelius Resources	(19,500)	(19,033)	(19,500)	150

SHIRE OF WESTONIA Schedule 9 - HOUSING ANNUAL BUDGET 2023/2024				
GL #	DESCRIPTION	ANNUAL BUDGET 2023/2024	ACTUAL 2022/2023	BUDGET 2022/2023
09222	<b>Income - Lifestyle</b>			
09222 BLSI1	Income H6 501 Quartz Street	(16,800)	(16,773)	(16,800)
09222 BLSI1	Income H6 501 Quartz Street	(500)	0	(500)
09222 BLSI2	Income H8 501 Quartz Street	(16,800)	(18,141)	(16,800)
09222 BLSI2	Income H8 501 Quartz Street	(500)	0	(500)
09222 BLSI3	Income H10 501 Quartz Street	(16,800)	(16,773)	(16,800)
09222 BLSI3	Income H10 501 Quartz Street	(500)	0	(500)
09222 BLSI4	Income H12 501 Quartz Street	(16,800)	(18,141)	(16,800)
09222 BLSI4	Income H12 501 Quartz Street	(500)	0	(500)
09222 BLSI5	Income H14 501 Quartz Street	(16,800)	(17,110)	(16,800)
09222 BLSI5	Income H14 501 Quartz Street	(500)	0	(500)
09227	<b>Income 17Pyrite St - JV Units</b>			
09227 BJVI1	Income U1 17 Pyrite Street	(4,400)	(4,420)	(4,400)
09227 BJVI2	Income U2 17 Pyrite Street	(2,200)	(3,740)	(2,200)
09227 BJVI3	Income U3 17 Pyrite Street	(2,600)	(4,590)	(4,400)
09231	Income - Ramelius Resources Lease Camp/Carport	(24,000)	(24,176)	(24,000)
09238 U1AQUA	Income -Age Units Quartz Street	(4,400)	0	(4,400)
09238 U2AQUA	Income -Age Units Quartz Street	(4,400)	(4,420)	(4,400)
09238 U3AQUA	Income -Age Units Quartz Street	(4,400)	(4,080)	(4,400)
09238 U4AQUA	Income -Age Units Quartz Street	(4,400)	(4,250)	(4,400)
	<b>Sub Total</b>	<b>(157,300)</b>	<b>(155,645)</b>	<b>(159,100)</b>
	<b>TOTAL EXPENDITURE TO OPERATING STATEMENT</b>	<b>209,500</b>	<b>213,172</b>	<b>181,100</b>
	<b>TOTAL INCOME TO OPERATING STATEMENT</b>	<b>(180,100)</b>	<b>(178,615)</b>	<b>(184,700)</b>
	<b>CAPITAL EXPENDITURE</b>			
	<b>Staff Housing</b>			
09127	Purchase - Staff Housing - Shed 4 Quartz Street	40,000	0	5,000
09128	Purchase Land & Building - Staff Housing	160,000	0	
	<b>Sub Total</b>	<b>200,000</b>	<b>0</b>	<b>5,000</b>
	<b>CAPITAL REVENUE</b>			
	<b>Other Housing</b>			
	<b>Proceeds from Sale of Asset</b>			
09237	Income -Sale of 42 Jasper St, Westonia - CAPITAL	0	0	(85,000)
09298	Profit on Sale of Asset	0	0	(39,800)
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>(85,000)</b>
	<b>TOTAL CAPITAL EXPENDITURE TO STATEMENT</b>	<b>200,000</b>	<b>0</b>	<b>5,000</b>
	<b>TOTAL CAPITAL REVENUE TO STATEMENT</b>	<b>0</b>	<b>0</b>	<b>(85,000)</b>

Note 18 (b) - Account Detail (by Reporting Program)			
Operating Program	Operating Sub-Program	Description/Objectives	Management
HOUSING	Other Housing	The provision housing to non-staff.	Chief Executive Officer.
150	New Budget Initiatives and Highlights	➤ Other Housing - Building Maintenance CAPITAL	
114			
150			
114		➤ Shed 4 Quartz Street	40,000.00
150		➤ New Staff Housing	160,000.00
114			\$ 200,000.00
150	Local Laws	None.	
114	Statutory Requirements	None.	
114	Service Levels	N/A	
150	Fees & Charges	N/A	
150	Capital Investment	None.	
150	Financing	Principal Repayments Loan No 5 Lifestyle Village	

SHIRE OF WESTONIA Schedule 10 - COMMUNITY AMENITIES ANNUAL BUDGET 2023/2024				
GL #	DESCRIPTION	ANNUAL BUDGET 2023/2024	ACTUAL 2022/2023	BUDGET 2022/2023
	<b>OPERATING EXPENDITURE</b>			
	<b>Household Refuse</b>			
10100	ABC Costs- Household Refuse	24,000	18,410	24,000
10103	Domestic Refuse Collection	13,000	13,263	13,000
10105	Refuse Collection Public Bins	4,000	4,169	4,000
10105	Refuse Collection Public Bins	5,000	4,794	5,000
10105	Refuse Collection Public Bins	1,000	780	1,000
10106	Refuse Maintenance	4,000	1,719	4,000
10106	Refuse Maintenance	4,000	2,328	4,000
10106	Refuse Maintenance	9,469	7,097	5,000
10106	Refuse Maintenance	5,000	1,914	5,000
10106	Refuse Maintenance	4,000	2,193	4,000
10107	Waste Oil Recycling	500	0	500
10108	Containers for Change Recycling Bins	5,500	0	500
	<b>Sub Total</b>	<b>79,469</b>	<b>56,666</b>	<b>70,000</b>
	<b>OPERATING REVENUE</b>			
	<b>Household Refuse</b>			
10120	Income Relating to Sanitation - Household Refuse	(14,000)	(10,639)	(11,000)
10122	Drum-Muster	0	0	(500)
10501	Income Relating to Protection Of Environment	0	0	0
	<b>Sub Total</b>	<b>(14,000)</b>	<b>(10,639)</b>	<b>(11,500)</b>
	<b>OPERATING EXPENDITURE</b>			
	<b>Other Community Services</b>			
10704	Maintenance - Public Conveniences	3,000	2,916	2,000
10704	Maintenance - Public Conveniences	2,500	976	2,500
10704	Maintenance - Public Conveniences	3,500	3,353	2,000
10705	<b>Maintenance - Cemetery</b>			
10706	<i>MCGD</i> Maintenance - Grave Digging	2,000	1,256	2,000
10706	<i>MCGD</i> Maintenance - Grave Digging	2,500	1,444	2,500
10706	<i>MCGD</i> Maintenance - Grave Digging	5,000	5,604	2,000
10706	<i>MCGD</i> Maintenance - Grave Digging	1,500	735	1,500
10799	Depreciation - Community Services	18,700	18,650	18,750
10799	Depreciation - Community Services	700	650	700
	<b>Sub Total</b>	<b>39,400</b>	<b>35,585</b>	<b>33,950</b>
	<b>OPERATING REVENUE</b>			
	<b>Other Community Services</b>			
10708	Cemetery Fees	(1,000)	(727)	(500)
	<b>Sub Total</b>	<b>(1,000)</b>	<b>(727)</b>	<b>(500)</b>
	<b>TOTAL EXPENDITURE TO OPERATING STATEMENT</b>	<b>118,869</b>	<b>92,251</b>	<b>103,950</b>

Note 18 (b) - Account Detail (by Reporting Program)			
IE	Operating Program	<b>COMMUNITY AMENITIES</b>	
CODE	Operating Sub-Program	<b>Refuse</b>	
	Description/Objectives	■ The maintenance of a service to householders for the collection of domestic rubbish. ■ The Provision of Drum Muster and waste oil recycling service ■ Maintenance of Refuse sites Chief Executive Officer.	
500	Management		
900			
901	<b>New Budget Initiatives</b>	➤ 10103	92 bins x \$3.00 per bin x 52 weeks <b>13,000.00</b>
500	<b>and Highlights</b>	➤ 10105	Refuse Collection Public Bins <b>10,000.00</b>
520		➤ 10106	<b>Refuse Site Maintenance</b>
521			Refuse Site Maintenance 26,469.00
900	<b>New Hole</b>		Recycling Bulk Bins 4,000.00
901			Contactor - New Hole 4,000.00
520			<b>34,469.00</b>
520			
		➤ 10108	Containers for Change Recycling Bins <b>5,500.00</b>
		➤ 10107	Waste Oil Recycling <b>500.00</b>
		➤ 10120	Domestic Refuse Receival Fees <b>14,000.00</b>
			\$200 per service
156	Local Laws	None.	
156			
156	Statutory Requirements	The levy of a charge for the collection of rubbish is made under the Health Act (State Legislation).	
	Service Levels	One weekly kerbside collection service (domestic).	
	Fees & Charges	\$200 per bin (domestic).	
500			
520	<b>Capital Investment</b>	None.	
900			
	<b>Financing</b>	None.	
500			
900			
520			
901			
550			
556			
156			

SHIRE OF WESTONIA Schedule 10 - COMMUNITY AMENITIES ANNUAL BUDGET 2023/2024				
GL #	DESCRIPTION	ANNUAL BUDGET 2023/2024	ACTUAL 2022/2023	BUDGET 2022/2023
	<b>TOTAL INCOME TO OPERATING STATEMENT</b>	<b>(15,000)</b>	<b>(11,366)</b>	<b>(12,000)</b>
	<b>CAPITAL EXPENDITURE</b>			
	<b>Other Community Services</b>			
10702	Purchase Land & Buildings - Niche Wall Cemetery	15,000	0	0
10703	Purchase Plant & Equipment - Other Community Amenities	0	0	0
	<b>Sub Total</b>	<b>15,000</b>	<b>0</b>	<b>0</b>
	<b>TOTAL CAPITAL EXPENDITURE TO STATEMENT</b>	<b>15,000</b>	<b>0</b>	<b>0</b>

Note 18 (b) - Account Detail (by Reporting Program)				
IE	Operating Program	<b>COMMUNITY AMENITIES</b>		
CODE	Operating Sub-Program	<b>Other</b>		
	Description/Objectives	The provision and maintenance of Cemetery and public conveniences.		
	Management	Chief Executive Officer.		
	<b>New Budget Initiatives and Highlights</b>			
	➤ 10705	<b>Westonia Cemetery</b>		
		Cemetery Maintenance	3,000.00	
		Grave Digging	8,000.00	
			<b>11,000.00</b>	
	➤ 10704	<b>Public Convenience</b>		
		Public Convenience Wages	1,500.00	
		Public	500.00	
		Public Convenience Oheads	2,000.00	
			<b>4,000.00</b>	
	➤ 10702	<b>Niche Wall</b>		<b>15,000.00</b>
	➤ 10708	<b>Cemetery Charges</b>		<b>500.00</b>
	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 2023/2024				
GL #	DESCRIPTION	ANNUAL BUDGET 2023/2024	ESTIMATED ACTUAL 2022/2023	ADOPTED BUDGET 2022/2023
	<b>OPERATING EXPENDITURE</b>			
	<b>Public Halls Civic Centres</b>			
11100	ABC Costs- Public Halls & Civic Centres	80,200	91,139	79,500
11104	<b>H001</b> Maintenance - Public Halls	2,500	3,554	2,500
11104	<b>H001</b> Maintenance - Public Halls	9,000	8,116	9,000
11104	<b>H001</b> Maintenance - Public Halls	1,000	531	1,000
11104	<b>H001</b> Maintenance - Public Halls	2,500	4,087	2,500
11104	<b>H001</b> Maintenance - Public Halls	0	195	0
11104	<b>H001</b> Maintenance - Public Halls	3,000	2,698	3,000
11104	<b>H002</b> Warralakin Hall	250	365	250
11104	<b>H002</b> Warralakin Hall	0	1,254	0
11104	<b>H002</b> Warralakin Hall	500	0	500
11104	<b>H002</b> Warralakin Hall	1,000	992	1,000
11105	<b>Maintenance - Complex/ Gym</b>			
11105	<b>BC1</b> Gym Maintenance/Operations	7,500	10,169	7,500
11105	<b>BC1</b> Gym Maintenance/Operations	5,000	2,045	10,000
11105	<b>BC1</b> Gym Maintenance/Operations	1,500	1,415	1,500
11105	<b>BC1</b> Gym Maintenance/Operations	3,500	3,858	3,500
11105	<b>BC1</b> Gym Maintenance/Operations	9,000	11,694	9,000
11105	<b>BC2</b> Complex Minus Gym Maintenance/ Operations	2,000	2,257	2,000
11105	<b>BC2</b> Complex Minus Gym Maintenance/ Operations	6,000	26,502	6,000
11105	<b>BC2</b> Complex Minus Gym Maintenance/ Operations	1,500	1,415	1,500
11105	<b>BC2</b> Complex Minus Gym Maintenance/ Operations	2,000	2,395	2,000
11106	<b>BWST</b> Maintenance - Wanderers Stadium	2,000	3,058	2,000
11106	<b>BWST</b> Maintenance - Wanderers Stadium	3,000	2,928	3,000
11106	<b>BWST</b> Maintenance - Wanderers Stadium	1,500	2,090	1,500
11106	<b>BWST</b> Maintenance - Wanderers Stadium	500	686	500
11106	<b>BWST</b> Maintenance - Wanderers Stadium	12,500	8,669	10,000
11106	<b>BWST</b> Maintenance - Wanderers Stadium	200	0	200
11106	<b>BWST</b> Maintenance - Wanderers Stadium	3,000	3,517	3,000
11107	MOU Westonla Progress Payment	30,000	37,032	28,000
11199	Depreciation - Public Halls	63,200	63,188	65,200
11199	Depreciation - Public Halls	4,300	4,310	4,300
	<b>Sub Total</b>	<b>258,150</b>	<b>300,160</b>	<b>259,950</b>
	<b>OPERATING REVENUE</b>			
	<b>Public Halls Civic Centres</b>			
11110	Income Relating to Public Halls & Civic Centres	(200)	0	(200)
11110	Income Relating to Public Halls & Civic Centres	0	(109)	0
11111	Income Edna May MOU 33%	(17,500)	(24,021)	(17,500)
11112	Income Charges Stadium	(700)	0	(700)
11113		0	0	0
11114	Income Edna May MOU WPA 67%	(30,000)	(48,770)	(28,000)
	<b>Sub Total</b>	<b>(48,400)</b>	<b>(72,901)</b>	<b>(46,400)</b>

Note 18 (b) - Account Detail (by Reporting Program)	
Operating Program	<b>RECREATION &amp; CULTURE</b>
Operating Sub-Program	<b>Public Halls &amp; Civic Centres</b>
Description/Objectives	The provision and maintenance of public halls, complex and pavilion for the general use by the community
Management	Chief Executive Officer.
<b>New Budget Initiatives and Highlights</b>	<p>➤ <b>Public Halls Civic Centres</b></p> <p><b>11104</b> Public Hall Maintenance 18,000.00</p> <p>Warralakin Hall Maintenance 1,750.00</p> <p><b>19,750.00</b></p> <p>➤ <b>11105</b> Gym Maintenance/Operations 26,500.00</p> <p>Complex Minus Gym Maintenance/Operations 11,500.00</p> <p>➤ <b>11106</b> Maintenance - Wanderers Stadium 22,700.00</p> <p><b>60,700.00</b></p> <p>➤ <b>Evolution MOU 33%</b> 17,500.00</p> <p>➤ <b>11114 Contribution Westonla Progress</b> 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 2023/2024				
GL #	DESCRIPTION	ANNUAL BUDGET 2023/2024	ESTIMATED ACTUAL 2022/2023	ADOPTED BUDGET 2022/2023
	<b>OPERATING EXPENDITURE</b>			
	<b>Swimming Pool</b>			
11200	Expenses Relating to Swimming Pools Other	0	0	0
11207	<b>BWSP</b> Maintenance Westonia Swimming Pool	1,000	446	1,000
11207	<b>BWSP</b> Maintenance Westonia Swimming Pool	8,000	8,211	8,000
11207	<b>BWSP</b> Maintenance Westonia Swimming Pool	15,000	13,521	15,000
11207	<b>BWSP</b> Maintenance Westonia Swimming Pool	5,000	5,152	5,000
11207	<b>BWSP</b> Maintenance Westonia Swimming Pool	500	351	500
11207	<b>BWSP</b> Maintenance Westonia Swimming Pool	1,000	513	1,000
11207	<b>BWSP</b> Maintenance Westonia Swimming Pool	500	258	500
11208	Chlorine Expenses	2,000	975	2,000
11209	Management Contract Charges	75,000	94,580	68,000
11209	Management Contract Charges	0	0	0
11210	Water Charges	7,000	5,079	7,000
11299	Depreciaton - Swimming Pool	37,000	36,286	55,000
11299	Depreciaton - Swimming Pool	7,700	7,002	7,700
	<b>Sub Total</b>	<b>159,700</b>	<b>172,373</b>	<b>170,700</b>
	<b>OPERATING REVENUE</b>			
	<b>Swimming Pool</b>			
11201	Swimming Pool Subsidy (Banked in Reserve)	0	0	0
11202	Swimming Pool Subsidy	0	0	0
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>OPERATING EXPENDITURE</b>			
	<b>Other Recreation &amp; Sport</b>			
11306	Maintenance - Parks and Reserves	0	0	0
11307	<b>MPGD</b> Maintenance - Parks, Reserves, Playgrounds	94,000	97,128	94,000
11307	<b>MPGD</b> Maintenance - Parks, Reserves, Playgrounds	31,000	23,488	31,000
11307	<b>MPGD</b> Maintenance - Parks, Reserves, Playgrounds	2,500	1,001	2,500
11307	<b>MPGD</b> Maintenance - Parks, Reserves, Playgrounds	138,059	106,713	100,000
11307	<b>MPGD</b> Maintenance - Parks, Reserves, Playgrounds	20,000	18,015	20,000
11307	<b>MPGD</b> Maintenance - Parks, Reserves, Playgrounds	500	701	500
11307	<b>MPGD</b> Maintenance - Parks, Reserves, Playgrounds	3,500	5,739	3,500
11308	Maintenance - Recreation Oval	4,000	9,199	4,000
11308	Maintenance - Recreation Oval	5,000	11,302	5,000
11308	Maintenance - Recreation Oval	500	443	500
11308	Maintenance - Recreation Oval	2,500	1,847	2,500
11308	Maintenance - Recreation Oval	4,309	32,132	25,000
11308	Maintenance - Recreation Oval	4,000	6,542	4,000
11308	Maintenance - Recreation Oval	1,500	2,430	1,500
11399	Depreciation - Other Rec & Sport	17,500	17,650	25,600
11399	Depreciation - Other Rec & Sport	6,000	5,823	6,000
11399	Depreciation - Other Rec & Sport	12,300	12,130	12,300
	<b>Sub Total</b>	<b>347,168</b>	<b>352,282</b>	<b>337,900</b>
	<b>OPERATING REVENUE</b>			
	<b>Other Recreation &amp; Sport</b>			
11302	Marquee Hire Charges	(100)	0	(1,000)
	<b>Sub Total</b>	<b>(100)</b>	<b>0</b>	<b>(1,000)</b>

Note 18 (b) - Account Detail (by Reporting Program)			
IE CODE	Operating Program	Operating Sub-Program	
			<b>RECREATION &amp; CULTURE</b>
			<b>Swimming Pool</b>
	Description/Objectives		The operation and maintenance of an outdoor public swimming pool.
	Management		Chief Executive Officer.
	<b>New Budget Initiatives and Highlights</b>		
		➤	<b>11209 Swimming pool Operational Co</b>
			Contact Wages 75,000.00
			Swimming Pool 12,000.00
		➤	<b>11208 Chemicals</b> 2,000.00
		➤	<b>11207 Other</b> 15,000.00
			<b>104,000.00</b>
		➤	<b>11210 Swimming Pool Utilities</b>
			Water 7,000.00
			Power 500.00
			Phone 500.00
			<b>8,000.00</b>
		➤	<b>11307 Mtce Parks, Gardens &amp; Reserves</b>
			Wages 158,059.00
			Utilities 4,000.00
			Mtce 125,000.00
			Insurance 2,500.00
			<b>289,559.00</b>
		➤	<b>11308 Oval Mtce</b>
			Wages 4,000.00
			Utilities 7,309.00
			Mtce 10,500.00
			<b>21,809.00</b>
		➤	<b>11299 Depreciation</b> 75,000.00
	Local Laws		None.
	Statutory Requirements		None.
	Service Levels		Facilities available to public and visitors during normal opening times and season.
	Fees & Charges		Admission fees:-Subsidies MOU Evolution facilities monies.
	Capital Investment		None.
	Financing		None.

SHIRE OF WESTONIA Schedule 11 - RECREATION & CULTURE ANNUAL BUDGET 2023/2024				
GL #	DESCRIPTION	ANNUAL BUDGET 2023/2024	ESTIMATED ACTUAL 2022/2023	ADOPTED BUDGET 2022/2023
	<b>OPERATING EXPENDITURE</b>			
	<b>Television &amp; Radio Rebroadcasting</b>			
11401	Maintenance - Television and Rebroadcasting	1,000	3,994	1,000
11499	Depreciation - TV & Radio	5,500	5,419	4,200
	<b>Sub Total</b>	<b>6,500</b>	<b>9,413</b>	<b>5,200</b>
	<b>OPERATING REVENUE</b>			
	<b>Television &amp; Radio Rebroadcasting</b>			
11402	Income Relating to Television and Rebroadcasting	0	0	0
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>OPERATING EXPENDITURE</b>			
	<b>Library</b>			
11500	Expenses Relating to Libraries	0	0	0
11504	Library Salaries	17,500	17,469	15,000
11504	Library Salaries	2,000	2,056	2,000
11505	Library Expenses	3,500	1,723	3,500
		<b>23,000</b>	<b>21,249</b>	<b>20,500</b>
	<b>OPERATING REVENUE</b>			
	<b>Library</b>			
11501	Income Relating to Libraries	(100)	0	(100)
11502	Fines & Penalties Charged	(100)	0	(100)
		<b>(200)</b>	<b>0</b>	<b>(200)</b>
	<b>OPERATING EXPENDITURE</b>			
	<b>Other Culture</b>			
11600	Oral History Project	0	0	0
11605	Nature Reserve Management	20,000	8,533	40,000
11605	Nature Reserve Management	0	0	0
11605	Nature Reserve Management	0	3,076	0
11605	Nature Reserve Management	0	3,537	0
11605	Nature Reserve Management	0	1,913	0
11606	Maintenance Walgoolan Gazebo	500	0	500
11606	Maintenance Walgoolan Gazebo	50	0	50
11606	Maintenance Walgoolan Gazebo	50	0	50
	<b>Sub Total</b>	<b>20,600</b>	<b>17,059</b>	<b>40,600</b>
	<b>OPERATING REVENUE</b>			
	<b>Other Culture</b>			
11601	Income Relating to Other Culture	0	0	0
11602	Income Charges History Books	(200)	(350)	(200)
11604	Income - Ramelius Reserve Management	-	0	(10,000)
	<b>Sub Total</b>	<b>(200)</b>	<b>(350)</b>	<b>(10,200)</b>

IE  
CODE

Note 18 (b) - Account Detail (by Reporting Program)			
520	Operating Program	<b>RECREATION &amp; CULTURE</b>	
520	Operating Sub-Program	<b>Other Recreation &amp; Sport</b>	
551	Description/Objectives	The provision and maintenance of ovals, parks and gardens, and playground facilities	
	Management	Membership of Be-Active Recreation Scheme.	
		Chief Executive Officer.	
156	<b>New Budget Initiatives and Highlights</b>		
		➤ 11399 Depreciation	47,000.00
		➤ 11302 Marquee Hire Charges	1,000.00
		➤ Library Operation Costs	
		➤ 11504 Library Salaries	17,000.00
		➤ 11505 LMIS Licence Renewal	2,000.00
		➤ 11505 Freight Costs	3,500.00
			<b>22,500.00</b>
		➤ 11501 Lost Books	100.00
		➤ 11502 Fines & Penalties	100.00
	Local Laws	None.	
520	Statutory Requirements	None.	
542	Service Levels	N/A	
500	Fees & Charges	Marquee Hire \$100 Local residents, \$500 – Non local.	
900	Capital Investment	None.	
901			
500	Financing	None.	
900			
901			
156			
156			
113			



SHIRE OF WESTONIA Schedule 11 - RECREATION & CULTURE ANNUAL BUDGET 2023/2024				
GL #	DESCRIPTION	ANNUAL BUDGET 2023/2024	ESTIMATED ACTUAL 2022/2023	ADOPTED BUDGET 2022/2023
	TOTAL EXPENDITURE TO OPERATING STATEMENT	815,118	872,535	834,850
	TOTAL INCOME TO OPERATING STATEMENT	(48,900)	(73,251)	(57,800)
	<b>CAPITAL EXPENDITURE</b>			
	<b>Public Halls &amp; Civic Centres</b>			
11102	Purchase Land & Buildings - Sun Deck	40,000	0	0
11103	Purchase Furniture & Equipment -Generator Complex	12,500	0	20,000
	Sub Total	52,500	0	20,000
	<b>Swimming Pool</b>			
11204	Purchase Land & Buildings -Kiosk/Ablution Redevelopmen	1,350,000	78,043	90,000
70101	Transfer to Reserves		0	58,000
11205	Purchase Furniture & Equipment - Swimming Pools		0	0
	Sub Total	1,350,000	78,043	148,000
	<b>Other Recreation &amp; Sport</b>			
11303	Purchase Land & Buildings - Bowling Green Stadium		560,710	525,000
11309	Bowling Green Redevelopment - CAPITAL	180,000	63,636	255,000
70101	Transfer to Reserves		0	250,000
	Sub Total	180,000	624,346	1,030,000
	<b>Television &amp; Radio Rebroadcasting</b>			
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
	<b>Library</b>			
11503	Purchase Furniture & Equipment - Libraries		419	2,000
	Sub Total	0	419	2,000
	<b>Other Culture</b>			
11607	Complex Solar	0	0	0
11608	Stadium Solar	0	0	0
11609	Marquee	0	0	0
11603	Purchase Furniture & Equipment - PlayGround Fencing	5,000	14,016	10,000
	Sub Total	5,000	14,016	10,000
	TOTAL CAPITAL EXPENDITURE TO STATEMENT	1,587,500	716,825	1,210,000

IE  
CODE

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

Operating Program  
Operating Sub-Program

**RECREATION & CULTURE**

**Television & Radio Rebroadcasting**

Description/Objectives

The re-broadcasting of Television & Radio Channels to the Westonia townsite and surrounds.

Management

Chief Executive Officer.

New Budget Initiatives  
and Highlights

➤	11401	Radio Equipment Mtce	1,000.00
➤	11499	Depreciation	9,000.00
➤	11605	Nature Reserve Mtce	20,000.00
➤	11606	Walgoolan Gazebo Mtce	600.00
➤	11602	Sale of History Books	200.00

**Capital Expenditure**

➤	11103	Generator Complex	12,500.00
➤	11204	Kiosk/Ablution Redevelopment	1,350,000.00
➤	11102	Sun Deck - Stadium	40,000.00
➤	11309	Bowling Green Redevelopment	180,000.00
➤	11603	Playground Fencing	5,000.00
			1,587,500.00

**Capital Income**

➤	11211	LRCIP Grant Round 4	361,000.00
➤	70102	Transfer from reserves	1,000,000.00
➤	11301	DFES Grant	12,500.00
			1,373,500.00

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.

SHIRE OF WESTONIA Schedule 11 - RECREATION & CULTURE ANNUAL BUDGET 2023/2024				
GL #	DESCRIPTION	ANNUAL BUDGET 2023/2024	ESTIMATED ACTUAL 2022/2023	ADOPTED BUDGET 2022/2023
	<b>CAPITAL REVENUE</b>			
	<b>Swimming Pool</b>			
11203	Kiosk/Ablution Redevelopment - LotteryWest		0	0
11211	LRCIP - Round 3	(361,000)	(492,589)	0
70102	Transfer from Reserves	0	0	0
	<b>Sub Total</b>	<b>(361,000)</b>	<b>(492,589)</b>	<b>0</b>
	<b>Other Recreation &amp; Sport</b>			
11301	DFES Grant	(12,500)	0	(85,000)
11310	Bowling Green Redevelopment - LRCIP	0	0	(722,000)
11311	Income-Wanderers Bowling Club	0	(125,000)	(85,000)
11312	Self-Supporting Loan	0	0	0
70102	Transfer from Reserves	0	0	0
	<b>Sub Total</b>	<b>(12,500)</b>	<b>(125,000)</b>	<b>(892,000)</b>
	<b>Other Recreation &amp; Sport Proceeds from Sale of Asset</b>			
11310	Furniture & Equip - Play Equipment Shire	0	0	(12,000)
11310	Furniture & Equip - Reserve funding	0	0	(80,000)
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>(92,000)</b>
	<b>TOTAL CAPITAL INCOME TO STATEMENT</b>	<b>(373,500)</b>	<b>(617,589)</b>	<b>(984,000)</b>

Financing	None.
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112  
700  
700

SHIRE OF WESTONIA Schedule 12 - TRANSPORT ANNUAL BUDGET 2023/2024				
GL #		ANNUAL BUDGET 2023/2024	ESTIMATED ACTUAL 2022/2023	ADOPTED BUDGET 2022/2023
	<b>CAPITAL EXPENDITURE</b>			
	<b>Streets, Roads, Bridges &amp; Depot Mtce</b>			
	<b>Roads Construction Council</b>			
12101				
12108	<b>FP0056</b> Pyrites Street Footpaths & Drainage	0	0	0
12108	<b>FP0093</b> Scheelite Street Footpaths & Drainage	0	0	0
12108	<b>FP0061</b> Wolfram Street Footpaths	50,000	46,281	70,000
12101	<b>C0010</b> Begley Road (No 0010)	44,500	8,430	33,500
12101	<b>C0032</b> Boodarockin Nth Road (No 0032)	0	0	110,500
12101	<b>C0006</b> Carrabin South Road (No 0006)	0	75,223	20,000
12101	<b>C0012</b> Daddow Road (No 0012)	0	15,017	43,500
12101	<b>C0018</b> George Road (No 0015)	89,000	0	83,500
12101	<b>C0092</b> Leeman Road (No 0092)	80,500	18,818	23,000
12101	<b>C0011</b> Maxfield Road (No 0011)	103,000	0	96,000
12101	<b>C0052</b> McDowell Road (No 0052)	0	51,480	81,500
12101	<b>C0025</b> Rabbit Proof Fence Road (No 0025)	87,500	36,924	95,000
12101	<b>C0025N</b> Rabbit Proof Fence Road North (No 0025)	150,000	0	152,500
12101	<b>C0069</b> Wahlsten Road (No 0069)	79,500	0	58,000
12101	<b>C0021</b> Warrachuppin Nth Road (No 0021)	76,500	57,884	71,500
12101	<b>C0015</b> Echo Valley Gravel Resheet	149,500	5,080	0
12101	<b>C0030</b> Maisefield Gravel Resheet	130,000	0	0
12101	<b>DRAIN</b> Townsite drainage	0	0	0
12101	<b>C0035</b> Webb Gravel Resheet	0	3,300	0
12101	<b>C0078</b> Geelakin Road (No 0078)	52,000	0	0
12101	<b>C0013</b> McPharlin Road (No 0013)	87,500	0	0
12103	<b>MRWA Project Construction</b>			
12103	<b>RRG84C</b> Warralakin Road Reconstruction	609,500	701,423	570,840
12104				
12104	<b>Roads to Recovery Construction</b>			
12104	<b>R2R04</b> Walgoolan South Road (No 0005)	69,000	70,435	67,000
12104	<b>R2R80</b> DellaBosca Road (No 0080)	186,000	0	0
12104	<b>R2R60</b> Cement Street Footpaths	70,000	0	0
12104	<b>R2R16</b> Leach Road (No 0016)		0	258,000
12107	Townsite Drainage		0	0
	<b>Sub Total</b>	<b>2,114,000</b>	<b>1,090,295</b>	<b>1,834,340</b>
	<b>OPERATING EXPENDITURE</b>			
	<b>Streets, Roads, Bridges &amp; Depot Mtce</b>			
12200	Expenses Relating to Streets, Roads, Bridges & Depot Maintenance	0	0	0
12202	Power - Street Lighting	8,500	6,273	7,000
12203	Maintenance - GRM	112,500	104,707	162,500
12203	Maintenance - GRM	95,500	85,920	45,500
12203	Maintenance - GRM	191,000	120,414	205,000
12203	Maintenance - GRM	191,129	124,593	222,000

Note 18 (b) - Account Detail (by Reporting Program)		
IE CODE	Operating Program Operating Sub-Program Description/Objectives	
	<b>TRANSPORT</b>	
	<b>Road Construction Council</b>	
	The provision of new and improved road infrastructure within the district.	
	Management Works Supervisor/Chief Executive Officer	
	<b>New Budget Initiatives and Highlights</b>	
	➤ <b>Roads 2 Recovery</b>	
	<b>R2R04</b> Walgoolan South Road (No 0005)	69,000
	<b>R2R80</b> Leach Road - Reseal	186,000
	<b>R2R60</b> Cement Street Footpaths	70,000
		<b>325,000</b>
	➤ <b>RRG</b>	
	<b>RRG84C</b> Warralakin Road Reconstruction	609,500
		<b>609,500</b>
	➤ <b>Council</b>	
	<b>FP0061</b> Wolfram Street Footpaths	50,000
	<b>C0010</b> Begley Road (No 0010)	44,500
	<b>C0015</b> Echo Valley Gravel Resheet	149,500
	<b>C0030</b> Maisefield Gravel Resheet	130,000
	<b>C0078</b> Geelakin Road	52,000
	<b>C0018</b> George Road (No 0018)	89,000
	<b>C0092</b> Leeman Road (No 0092)	80,500
	<b>C0011</b> Maxfield Road (No 0011)	103,000
	<b>C0013</b> McPharlin Road (No 0013)	87,500
	<b>C0025</b> Rabbit Proof Fence Road (No 0025)	87,500
	<b>C0025N</b> Rabbit Proof Fence Road North (No 0025)	150,000
	<b>C0069</b> Wahlsten Road (No 0069)	79,500
	<b>C0021</b> Warrachuppin Nth Road (No 0021)	76,500
		<b>1,129,500</b>
	Grant - MRWA Direct \$155,000	
	Grant - MRWA Specific \$406500 Grants - Roads 2 Recovery \$325,000	
	Service Levels Grants - Blackspot \$Nil	
	Fees & Charges TOTAL \$868,500	
	Capital Investment	
	Financing	
	540	
	500	
	520	
	900	
	901	

SHIRE OF WESTONIA Schedule 12 - TRANSPORT ANNUAL BUDGET 2023/2024					
GL #		ANNUAL BUDGET 2023/2024	ESTIMATED ACTUAL 2022/2023	ADOPTED BUDGET 2022/2023	IE CODE
12204	<b>Maintenance - Depot</b>				
12204 <b>BDEP</b>	Maintenance Depot	5,000	10,751	5,000	500
12204 <b>BDEP</b>	Maintenance Depot	3,000	9,962	3,000	520
12204 <b>BDEP</b>	Maintenance Depot	2,500	2,559	2,500	540
12204 <b>BDEP</b>	Maintenance Depot	1,000	701	1,000	542
12204 <b>BDEP</b>	Maintenance Depot	2,500	2,206	2,500	570
12204 <b>BDEP</b>	Maintenance Depot	5,000	12,363	5,000	900
12204 <b>BDEP</b>	Maintenance Depot	500	1,790	500	901
12205	Maintenance - Footpaths	500	255	500	520
12206	Traffic Signs Maintenance	1,000	0	1,000	500
12206	Traffic Signs Maintenance	15,000	11,662	10,000	520
12206	Traffic Signs Maintenance	500	0	500	900
12206	Traffic Signs Maintenance	500	0	500	901
16105	Loan Interest Loan # 4	0	0	0	560
12208	Townsite Beautification	35,000	531	0	
12219	RRG Expenses		0	7,000	520
12299	Depreciation - Street, Roads, Bridges	21,200	21,165	19,000	550
12299	Depreciation - Street, Roads, Bridges	1,000	840	1,000	551
12299	Depreciation - Street, Roads, Bridges	979,000	979,222	955,000	553
12299	Depreciation - Street, Roads, Bridges	16,000	15,962	12,000	554
	<b>Sub Total</b>	<b>1,687,829</b>	<b>1,511,875</b>	<b>1,668,000</b>	
	<b>OPERATING REVENUE</b>				
	<b>Streets, Roads, Bridges &amp; Depot Mtce</b>				
12201	Income Relating to Streets, Roads, Bridges & Depot Maintenance		0	0	156
12209	Bikewest Grants - Dual Use Paths		0	0	113
12210	Crossover Contributions		0	0	113
12211	Grant - MRWA Project		0	0	181
12212	Grant - MRWA Direct	(155,000)	(147,231)	(135,000)	110
12213	Grant - MRWA Specific	(406,500)	(380,556)	(380,550)	
12214	Grant -Electric Car Charging Station	(22,000)	0	0	113
12215	Grant - RAC Reconnect WA		(64,422)	0	113
12216	Grant - Roads to Recovery	(325,000)	(325,000)	(325,000)	182
12217	Footpath funding		0	0	181
	<b>Sub Total</b>	<b>(908,500)</b>	<b>(1,024,309)</b>	<b>(840,550)</b>	
	<b>OPERATING EXPENDITURE</b>				
	<b>Aerodrome</b>				
12600	Expenses Relating to Aerodromes	0	0	0	
12604	Airport Maintenance	500	151	1,000	500
12604	Airport Maintenance	800	800	10,000	520
12604	Airport Maintenance	2,000	805	2,000	570
12604	Airport Maintenance	1,000	174	1,000	900
12604	Airport Maintenance	1,000	130	1,000	901
	<b>Sub Total</b>	<b>5,300</b>	<b>2,060</b>	<b>15,000</b>	

SHIRE OF WESTONIA Schedule 12 - TRANSPORT ANNUAL BUDGET 2023/2024					
GL #		ANNUAL BUDGET 2023/2024	ESTIMATED ACTUAL 2022/2023	ADOPTED BUDGET 2022/2023	IE CODE
12601	<b>OPERATING REVENUE</b>				
	<b>Aerodrome</b>				
	Income Relating to Aerodromes	(100)	0	(100)	156
	<b>Sub Total</b>	(100)	0	(100)	
	<b>TOTAL EXPENDITURE TO OPERATING STATEMENT</b>	1,693,129	1,513,936	1,683,000	
	<b>TOTAL INCOME TO OPERATING STATEMENT</b>	(155,100)	(147,231)	(135,100)	
70101 12308 14213 12305 12304 12220 12304 12305 12306 12307 12218	<b>CAPITAL EXPENDITURE</b>				
	<b>Road Plant Purchases</b>				
	Transfer to Reserves		0	20,000	
	Prime Movers - CAPITAL	452,000	0	0	700
	Construction Supervisor Vehicle - CAPITAL	60,000	54,948	122,000	700
	<i>Side Tipper/Dolly</i>		308,984	330,000	700
	<b>MOWER</b> <i>Utility Mower/Street Sweeper Combo</i>		38,858	40,000	
	<i>L&amp;B Depot Shed</i>	15,000	0	0	
	<b>GRADER</b> <i>Grader</i>		0	0	
	<b>CANTER</b> <i>Canter</i>		0	85,000	700
	<b>WT06</b> <i>Dual Cab Ute</i>		0	0	
	<b>04WT</b> <i>Single Cab Ute</i>		0	0	
	<i>Electric Car Charging Station - CAPITAL</i>	50,000	14,993	40,000	700
	<b>ROLLER</b> <i>Multi Roller</i>		0	0	
	<b>Sub Total</b>	577,000	417,782	637,000	
	<b>TOTAL CAPITAL EXPENDITURE TO STATEMENT</b>	2,691,000	1,508,077	2,471,340	
70102 12359 12398 12306	<b>CAPITAL REVENUE</b>				
	<b>Transport</b>				
	Transfer from Reserves		0	(90,000)	
	<b>Loss on Sale of Asset</b>		0	0	590
	<b>Profit on Sale of Asset</b>	245,662	(101,737)	(77,507)	700
	<b>Proceeds on Sale of Asset</b>		0	0	
	GTE Side tippers		0	(90,000)	
	Construction Supervisor Vehicle	(50,000)	0	(70,000)	130
	Canter		0	(40,000)	
	2014 Freightliner	(100,000)	0	0	
	<i>Utility Mower/Street Sweeper Combo</i>	0	0	0	
	<i>Grader</i>		0	0	
	<b>Sub Total</b>	95,662	(101,737)	(367,507)	
	<b>TOTAL CAPITAL INCOME STATEMENT</b>	(657,838)	(978,815)	(1,073,057)	

SHIRE OF WESTONIA Schedule 13 - ECONOMIC SERVICES ANNUAL BUDGET 2023/2024				
GL #	DESCRIPTION	ANNUAL BUDGET 2023/2024	ESTIMATED ACTUAL 2022/2023	ADOPTED BUDGET 2022/2023
	<b>OPERATING EXPENDITURE</b>			
	<b>Rural Services</b>			
13100	ABC Costs- Rural Services	0	66,703	79,500
13119	Project TBA	0	0	0
13123	NRM Contract	5,000	5,920	8,000
13124	Promotional Material	0	0	0
13125	Noxious Weed Control	2,000	0	2,000
13126	Wild Dog Contribution	0	0	0
	<b>Sub Total</b>	<b>7,000</b>	<b>72,623</b>	<b>89,500</b>
	<b>OPERATING REVENUE</b>			
	<b>Rural Services</b>			
13104	NRM Contract Works Income	0	0	0
13105	Govt. Grant Funding	0	0	0
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>OPERATING EXPENDITURE</b>			
	<b>Tourism &amp; Area Promotion</b>			
13200	Admin Allocations Tourism & Area Promotion	48,000	31,822	34,000
13210	Area Promotion	8,000	2,475	12,000
13211	SUBS- CW Visitor Centre	4,500	2,273	4,500
13212	SUBS- Newtravel	6,400	6,575	6,400
13213	<b>Maintenance Caravan Park</b>			
13213 <i>MCVAN</i>	Maintenance Caravan Park	21,000	23,446	21,000
13213 <i>MCVAN</i>	Maintenance Caravan Park	35,000	16,912	12,000
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	1,000	4,270	1,000
13214	<b>Information Bay- Carrabin</b>			
13214 <i>MIBC</i>	Information Bay- Carrabin	10,000	252	10,000
13214 <i>MIBC</i>	Information Bay- Carrabin	250	0	250
13214 <i>MIBC</i>	Information Bay- Carrabin	800	791	800
13214 <i>MIBC</i>	Information Bay- Carrabin	0	100	0
13215	<b>Old Club Hotel Museum -Maintenance</b>			
13215 <i>MOCHM</i>	Old Club Hotel Museum -Maintenance	2,000	4,157	2,000
13215 <i>MOCHM</i>	Old Club Hotel Museum -Maintenance	20,000	7,415	20,000
13215 <i>MOCHM</i>	Old Club Hotel Museum -Maintenance	1,500	1,597	1,500
13215 <i>MOCHM</i>	Old Club Hotel Museum -Maintenance	2,600	4,781	2,600
13299	Depreciation - Tourism & Area Promotion	500	450	2,000
13299	Depreciation - Tourism & Area Promotion	32,500	32,492	27,000
	<b>Sub Total</b>	<b>197,300</b>	<b>142,645</b>	<b>160,300</b>

Note 18 (b) - Account Detail (by Reporting Program)			
Operating Program	<b>ECONOMIC SERVICES</b>		
Operating Sub-Program	<b>Rural Services</b>		
Description/Objectives	The implementation of Natural Resource Management (NRM) Strategies and Rural Services across the shire.		
Management	CEO, NRM Facilitator and Officer		
<b>New Budget Initiatives and Highlights</b>			
	➤	13123 NRM Salaries	8,000.00
	➤	13125 Noxious Weed Expenses	2,000.00
	➤	13502 Nursery Operating Costs	1,800.00
			<b>11,800.00</b>
Note 18 (b) - Account Detail (by Reporting Program)			
Operating Program	<b>ECONOMIC SERVICES</b>		
Operating Sub-Program	<b>Tourism &amp; Area Promotion</b>		
Description/Objectives	The promotion of the district via tourism to increase economic activity.		
Management	CEO		
<b>New Budget Initiatives and Highlights</b>			
	➤	13210 Promotion & Advertising	8,000.00
	➤	13211 Central Wheatbelt Visitor Centre	4,500.00
	➤	13212 NEWTRAVEL Subscriptions	6,400.00
	➤	13213 Caravan Park Operation Costs	
		Caravan Park Mtce	39,250.00
		Cleaning & Gardening	21,000.00
			<b>60,250.00</b>
	➤	13215 Old Club Hotel Museum	
		Cleaning	2,000.00
		Mtce	24,100.00
			<b>26,100.00</b>
Local Laws	None.		
Statutory Requirements	None.		
Service Levels	N/A		
Fees & Charges	Caravan Site - \$20.00.		
	Caravan Site Weekly - \$ 119.00		
	Tent Site - \$10.00		
Capital Investment	None.		
Financing	None.		

SHIRE OF WESTONIA Schedule 13 - ECONOMIC SERVICES ANNUAL BUDGET 2023/2024				
GL #	DESCRIPTION	ANNUAL BUDGET 2023/2024	ESTIMATED ACTUAL 2022/2023	ADOPTED BUDGET 2022/2023
	<b>OPERATING REVENUE</b>			
	<b>Tourism &amp; Area Promotion</b>			
13201	Income Relating to Tourism & Area Promotion		0	
13202	Caravan Site Charges	(45,000)	(49,090)	(35,000)
13203	Tent Site Charges	(300)	(273)	(300)
13204	Souvenir Sales	(200)	(807)	(200)
13221	Income - Old Club Hotel Museum Entry	0	(7,336)	0
13226	Income - Museum Watch			
	<b>Sub Total</b>	<b>(45,500)</b>	<b>(57,506)</b>	<b>(35,500)</b>
	<b>OPERATING EXPENDITURE</b>			
	<b>Building Control</b>			
13300	Expenses Relating to Building Control	0	0	0
13301	Contract EH Services	10,000	8,689	8,000
	<b>Sub Total</b>	<b>10,000</b>	<b>8,689</b>	<b>8,000</b>
	<b>OPERATING REVENUE</b>			
	<b>Building Control</b>			
13302	Income Relating to Building Control		(419)	
13303	Building Permit Charges	(2,000)	(2,536)	(1,500)
13304	Demolition Charges	(100)	(100)	(100)
13305	Commission BRB	(200)	0	(200)
	<b>Sub Total</b>	<b>(2,300)</b>	<b>(3,056)</b>	<b>(1,800)</b>
	<b>OPERATING EXPENDITURE</b>			
	<b>Westonia Community Development (CRC)</b>			
	<b>Building Maintenance</b>			
13610	ABC Costs - Community Development	64,000	4,315	64,000
13610 BWCRC	Maintenance - Westonia CRC	3,500	4,035	3,500
13610 BWCRC	Maintenance - Westonia CRC	4,000	5,202	4,000
13610 BWCRC	Maintenance - Westonia CRC	4,000	0	4,000
13610 BWCRC	Maintenance - Westonia CRC	2,500	451	2,500
13610 BWCRC	Maintenance - Westonia CRC	2,000	1,810	2,000
13610 BWCRC	Maintenance - Westonia CRC	500	298	500
13610 BWCRC	Maintenance - Westonia CRC	2,800	3,095	2,800
13610 BWCRC	Maintenance - Westonia CRC	4,000	4,640	4,000
13610 BWCRC	Maintenance - Westonia CRC	200	0	200
13401	Programs / Activities	20,000	763	20,000
13402	Workers Compensation Premiums	10,000	0	10,000
13403	Superannuation	17,000	502	17,000
13404	Salaries	95,000	48,396	95,000
13404	Salaries	0	5,939	0
13405	Community Events	40,000	52,719	20,000
13406	Grant Generated Expenditure		0	30,000
	<b>Sub Total</b>	<b>269,500</b>	<b>132,163</b>	<b>279,500</b>
	<b>OPERATING REVENUE</b>			
	<b>Westonia CRC Operations</b>			
13410	Grant Funding Opportunities	(40,000)	(2,345)	(50,000)
13411	DPIRD Grants Funding (CRC)	(107,200)	(79,557)	(107,200)
	<b>Sub Total</b>	<b>(147,200)</b>	<b>(81,902)</b>	<b>(157,200)</b>

Note 18 (b) - Account Detail (by Reporting Program)	
Operating Program	<b>ECONOMIC SERVICES</b>
Operating Sub-Program	<b>Building Control</b>
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	➤ <b>13301 Contact Allan Ramsay</b> <b>10,000.00</b> ➤ <b>13303 Building Permit Charges</b> <b>1,500.00</b> ➤ <b>13305 Commission BRB</b> <b>200.00</b> ➤ <b>13304 Demolition Charges</b> <b>100.00</b>
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	<b>ECONOMIC SERVICES</b>
Operating Sub-Program	<b>Westonia Community Development (CRC)</b>
Description/Objectives	The implementation of Westonia Community Development (CRC) across the shire.
Management	CEO, Westonia Community Development Officer
New Budget Initiatives and Highlights	➤ Maintenance - Westonia CRC 23,500.00 ➤ Programs / Activities 20,000.00 ➤ Workers Compensation Premiums 10,000.00 ➤ Superannuation 17,000.00 ➤ Salaries 95,000.00 ➤ Community Events 40,000.00 <b>205,500.00</b> ➤ Grant Funding Opportunities <b>40,000.00</b> ➤ DPIRD Grants Funding (CRC) <b>107,200.00</b>

SHIRE OF WESTONIA Schedule 13 - ECONOMIC SERVICES ANNUAL BUDGET 2023/2024				
GL #	DESCRIPTION	ANNUAL BUDGET 2023/2024	ESTIMATED ACTUAL 2022/2023	ADOPTED BUDGET 2022/2023
	<b>OPERATING EXPENDITURE</b>			
	<b>Plant Nursery</b>			
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
	<b>Sub Total</b>	<b>1,800</b>	<b>161</b>	<b>1,800</b>
	<b>OPERATING REVENUE</b>			
	<b>Plant Nursery</b>			
13503	Income Relating to Plant Nursery	0	0	0
13504	Community Nursery Charges	0	0	0
13505	Tree Planter Hire	0	0	(500)
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>(500)</b>
	<b>OPERATING EXPENDITURE</b>			
	<b>Other Economic Services</b>			
13600	ABC Costs to Other Economic Services	8,000	9,721	8,000
13611	Water Supply Standpipes	500	0	500
13611	Water Supply Standpipes	3,000	25,713	3,000
13611	Water Supply Standpipes	500	0	500
13611	Water Supply Standpipes	500	0	500
13611	Water Supply Standpipes	400,000	456,365	400,000
13612	Drought Relief - Water Tanks		0	
13613	<b>Ramelius ResourceLease - Industrial Shed</b>			
13613	Evolution Lease - Industrial Shed	0	184	0
13614	St Lukes Church	0	52	0
16107	Self Supporting loan - Co-Op Bus	150,000	0	0
13699	Depreciation- Other Economic Services	41,500	41,472	42,000
13699	Depreciation- Other Economic Services	7,500	7,736	7,500
13699	Depreciation- Other Economic Services	21,500	21,445	20,000
	<b>Sub Total</b>	<b>633,000</b>	<b>562,687</b>	<b>482,000</b>
	<b>OPERATING REVENUE</b>			
	<b>Other Economic Services</b>			
13601	Income Relating to Other Economic Services	0	0	0
13602	Community Bus Hire Charges	(1,000)	(1,851)	(1,000)
13603	Ramelius Resource Lease - Industrial Shed	(19,500)	(19,987)	(19,500)
13604	Police Licensing Commissions	(5,000)	(6,468)	(5,000)
13607	SSL Interest Reimbursement	0	0	0
13609	Standpipe Water Charges - per kL	(380,000)	(394,084)	(380,000)
13618	Reimbursements General	(200)	(140)	(200)
13605	Federal Education Grant	0	0	0
	<b>Sub Total</b>	<b>(405,700)</b>	<b>(422,530)</b>	<b>(405,700)</b>
	<b>TOTAL EXPENDITURE TO OPERATING STATEMENT</b>	<b>1,118,600</b>	<b>918,967</b>	<b>1,021,100</b>
	<b>TOTAL INCOME TO OPERATING STATEMENT</b>	<b>(600,700)</b>	<b>(564,993)</b>	<b>(600,700)</b>

Note 18 (b) - Account Detail (by Reporting Program)		
Operating Program	<b>ECONOMIC SERVICES</b>	
Operating Sub-Program	<b>Other Economic Services</b>	
Description/Objectives	The provision of miscellaneous economic services to the district.	
Management	CEO	
<b>New Budget Initiatives and Highlights</b>	➤ <b>13611 Water Supply - Standpipes</b>	
	Backflow testing	3,000.00
	Charges	404,500.00
		<b>407,500.00</b>
	➤ <b>16107 Self Supporting Loan - CoOp Bus</b>	<b>150,000.00</b>
	➤ <b>13699 Depreciation</b>	<b>68,000.00</b>
	➤ <b>13604 DPI Commissions</b>	<b>5,000.00</b>
	➤ <b>13603 Industrial Shed Lease</b>	<b>19,500.00</b>
	➤ <b>13609 Community Bus Hire Charges</b>	<b>1,000.00</b>
	➤ <b>13602 Water Supply - Standpipes</b>	<b>380,000.00</b>
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 2023/2024					
GL #	DESCRIPTION	ANNUAL BUDGET 2023/2024	ESTIMATED ACTUAL 2022/2023	ADOPTED BUDGET 2022/2023	IE CODE
	<b>CAPITAL EXPENDITURE</b>				
	<b>Rural Services</b>				
13106	Purchase Furniture & Equipment - Rural Services	0	0	0	
13107	Purchase Plant & Equipment - Rural Services	0	0	0	
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>Tourism &amp; Area Promotion</b>				
13216	Old Club Hotel Museum Project - CAPITAL		0	30,000	700
13224	Campers Kitchen - CAPITAL		0	0	
13217	Caravan Park - CAPITAL		14,003	0	
	<b>Sub Total</b>	<b>0</b>	<b>14,003</b>	<b>30,000</b>	
	<b>CAPITAL EXPENDITURE</b>				
	<b>Westonia CRC Operations</b>				
13420	Purchase Furniture & Equipment - CRC	0	0	0	
13421	Purchase Land & Buildings - CRC	0	0	0	
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>Other Economic Services</b>				
	<b>Furniture &amp; Equipment - Solar Panels</b>				
13623	Land & Buildings - Wessy Garage/Streetscape		0	0	700
13606			34,058	60,000	700
	<b>Sub Total</b>	<b>0</b>	<b>34,058</b>	<b>60,000</b>	
	<b>Plant Nursery</b>				
13506	Purchase Furniture & Equipment - Plant Nursery	0	0	0	
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>TOTAL CAPITAL EXPENDITURE TO STATEMENT</b>	<b>0</b>	<b>48,061</b>	<b>90,000</b>	
	<b>CAPITAL REVENUE</b>				
	<b>Rural Services</b>				
	<b>Tourism &amp; Area Promotion</b>				
13198	Profit on Sale of Asset	0	0	0	
13222	Museum - CAPITAL	0	0	0	183
13225	Caravan Park - Capital Income	0	0	(30,000)	183
13622	Furniture & Equipment - Standpipes	0	0	0	112
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>(30,000)</b>	
	<b>TOTAL CAPITAL INCOME TO STATEMENT</b>	<b>0</b>	<b>0</b>	<b>(30,000)</b>	

SHIRE OF WESTONIA Schedule 14 - OTHER PROPERTY & SERVICES ANNUAL BUDGET 2023/2024				
GL #	DESCRIPTION	ANNUAL BUDGET 2023/2024	ESTIMATED ACTUAL 2022/2023	ADOPTED BUDGET 2022/2023
	<b>OPERATING EXPENDITURE</b>			
14102	<b>Private Works</b>			
14102	<i>PW Private Works</i>	10,000	17,178	10,000
14102	<i>PW Private Works</i>	0	4,694	0
14102	<i>PW Private Works</i>	5,000	19,755	5,000
14102	<i>PW Private Works</i>	10,000	19,430	10,000
	<b>Sub Total</b>	<b>25,000</b>	<b>61,056</b>	<b>25,000</b>
	<b>OPERATING REVENUE</b>			
	<b>Private Works</b>			
14100	Private Works Income	(25,000)	(94,585)	(25,000)
	<b>Sub Total</b>	<b>(25,000)</b>	<b>(94,585)</b>	<b>(25,000)</b>
	<b>OPERATING EXPENDITURE</b>			
	<b>Public Works Overheads</b>			
14200	Administration Allocations to PWOH	0	0	0
14200	Administration Allocations to PWOH	13,000	20,897	13,000
14200	Administration Allocations to PWOH	240,300	219,452	239,000
14200	Administration Allocations to PWOH	13,000	27,611	13,000
14202	Sick Leave Expense	20,000	29,374	15,000
14203	Annual & Long Service Leave Expense	100,000	114,581	80,000
14204	Protective Clothing - Outside Staff	5,000	5,319	3,500
14205	Conference Expenses- Engineering	2,000	0	2,000
14206	Medical Examination Costs	0	175	1,000
14208	OSH Expenses	4,500	57	3,500
14209	Workers Compensation Payments	0	0	0
14211	Unallocated Wages	0	0	0
14214	Eng. & Technical Support	10,000	2,917	10,000
14215	Staff Training	1,000	8,177	1,000
14215	Staff Training	1,500	0	1,500
14215	Staff Training	4,000	1,731	4,000
14215	Staff Training	1,500	9,309	1,500
14216	Insurance on Works	17,000	16,365	17,000
14217	Supervision Costs	20,000	23,043	15,000
14218	Service Pay	6,400	5,180	6,400
14219	Superannuation Cost	100,000	94,538	75,000
14220	Allowances & Other Costs	30,000	29,012	30,000
14221	Fringe Benefits Tax - Works	8,000	7,205	8,000
16109	Loan Interest Allocated to Works	0	0	0

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

SHIRE OF WESTONIA Schedule 14 - OTHER PROPERTY & SERVICES ANNUAL BUDGET 2023/2024				
GL #	DESCRIPTION	ANNUAL BUDGET 2023/2024	ESTIMATED ACTUAL 2022/2023	ADOPTED BUDGET 2022/2023
	Sub Total	597,200	614,942	539,400
14207	Public Works Overheads Allocated to Works	(597,200)	(614,828)	(539,400)
	Sub Total	0	114	0
	<b>OPERATING REVENUE</b>			
	<b>Public Works Overheads</b>			
14201	Income Relating to Public Works Overheads	(7,000)	(6,900)	(7,000)
14222	Sale of Scrap	0	0	0
14210	Workers Compensation Reimbursements	0	0	0
	Sub Total	(7,000)	(6,900)	(7,000)
	<b>OPERATING EXPENDITURE</b>			
	<b>Plant Operations</b>			
14302	Insurance - Plant	17,000	11,309	17,000
14303	Fuel & Oils	200,000	187,811	230,000
14304	Tyres and Tubes	20,000	24,680	20,000
14305	Parts & Repairs	125,000	147,931	110,000
14306	Internal Repair Wages	13,000	12,246	20,000
14306	Internal Repair Wages	16,734	13,910	25,500
14307	Licences - Plant	8,000	7,309	8,000
14308	Depreciation - Plant	356,500	356,113	308,000
14309	Plant Operation Costs Allocated to Works	(801,234)	(412,847)	(778,500)
14310	Blades & Tynes	15,000	11,145	10,000
14311	Consumable Items	20,000	8,110	20,000
14312	Expendable Tools	10,000	1,965	10,000
	Sub Total	0	369,684	0
	<b>OPERATING EXPENDITURE</b>			
	<b>Stock on Hand</b>			
14402	Purchase of Stock Materials	0	0	0
	Sub Total	0	0	0
	<b>OPERATING REVENUE</b>			
	<b>Stock on Hand</b>			
14404	Diesel Fuel Rebate	(30,000)	(27,696)	(35,000)
14406	Sale of Fuel and Scrap	(2,000)	(41,988)	(2,000)
14405	Sale of Stock	(500)	0	(500)
	Sub Total	(32,500)	(69,684)	(37,500)

Note 18 (b) - Account Detail (by Reporting Program)	
Operating Program	<b>OTHER PROPERTY &amp; SERVICES</b>
Operating Sub-Program	<b>Public Works Overheads</b>
Description/Objectives	The maintenance of a cost pool to aggregate and allocate Overheads associated with works projects to other Sub-Programs.
Management	The allocation of overheads is based upon the wages hours in the payroll timesheets.
New Budget Initiatives and Highlights	<div> <div>➤ 14216 Insurance on Works</div> <div> <div>Marine Cargo</div> <div>2,000.00</div> </div> <div> <div>Work care</div> <div>15,000.00</div> </div> <div>17,000.00</div> </div> <div> <div>➤ 14217 Supervision Costs</div> <div>20,000.00</div> </div>
Local Laws	
Statutory Requirements	
Service Levels	None.
Fees & Charges	None.
Capital Investment	None.
Financing	None.

SHIRE OF WESTONIA Schedule 14 - OTHER PROPERTY & SERVICES ANNUAL BUDGET 2023/2024				
GL #	DESCRIPTION	ANNUAL BUDGET 2023/2024	ESTIMATED ACTUAL 2022/2023	ADOPTED BUDGET 2022/2023
	<b>OPERATING EXPENDITURE</b>			
	<b>Administration</b>			
14500	Expenses relating to Administration	435,000	361,398	435,000
14500	Expenses relating to Administration	60,000	39,569	60,000
14500	Expenses relating to Administration	0	0	0
14500	Expenses relating to Administration	12,000	23,048	12,000
14500	Expenses relating to Administration	15,000	4,188	15,000
14501	<b>Administration Office Maintenance</b>			
14501	<b>BADO</b> Administration Office Maintenance	4,500	5,874	4,500
14501	<b>BADO</b> Administration Office Maintenance	20,000	28,410	20,000
14501	<b>BADO</b> Administration Office Maintenance	6,000	5,018	6,000
14501	<b>BADO</b> Administration Office Maintenance	5,000	5,473	5,000
14501	<b>BADO</b> Administration Office Maintenance	18,000	14,775	18,000
14501	<b>BADO</b> Administration Office Maintenance	1,200	2,319	1,200
14501	<b>BADO</b> Administration Office Maintenance	3,500	3,353	3,500
14501	<b>BADO</b> Administration Office Maintenance	6,000	6,755	6,000
14502	Workers Compensation Premiums- Administration	28,000	26,016	24,000
14503	Office Equipment Maintenance - Admin	8,500	6,416	8,500
14504	Telecommunications - Admin	0	770	0
14505	Travel & Accommodation - Admin	2,000	2,159	2,000
14506	Legal Expenses Administration	5,000	6,610	5,000
14507	Training Expenses - Admin	7,500	3,273	7,500
14508	Printing & Stationery - Admin	6,000	4,961	10,000
14509	Fringe Benefits Tax - Admin	17,000	15,980	12,000
14510	Conference Expenses - Admin	6,000	6,494	4,000
14511	Staff Uniform - Admin	3,000	795	3,000
14517	Postage & Freight	1,500	1,017	1,500
14521	IT/Accounting Programs	35,000	14,982	35,000
14522	Advertising	3,000	2,044	3,000
09107	Staff House Costs Allocated to Works	55,000	18,900	55,000
14599	Depreciation - Admin	31,000	30,748	32,000
14599	Depreciation - Admin	6,000	6,101	6,000
	<b>Sub Total</b>	<b>800,700</b>	<b>647,444</b>	<b>794,700</b>
14515	Administration Costs Allocated to Programs	(800,700)	(646,554)	(797,500)
14515	Administration Costs Allocated to Programs		0	0
	<b>Sub Total</b>	<b>0</b>	<b>890</b>	<b>(2,800)</b>
	<b>OPERATING REVENUE</b>			
	<b>Administration</b>			
14512	Admin Re-Allocations	0	(12,000)	0
14525	Admin - Reimbursement	(1,000)	(3,668)	(1,000)
	<b>Sub Total</b>	<b>(1,000)</b>	<b>(15,668)</b>	<b>(1,000)</b>

Note 18 (b) - Account Detail (by Reporting Program)	
Operating Program	OTHER PROPERTY & SERVICES
Operating Sub-Program	Administration Overheads
Description/Objectives	The provision of management, secretarial and administration services to the residents and visitors to the district and also internal users. Chief Executive Officer. Administration costs are allocated to other reporting programs based upon activity based methods. Administration provides both an internal and external service, which includes overall management services and administrative tasks such as accounting, payroll and general secretarial services.
	➤ <b>14505 Travel &amp; Accommodation</b> <b>2,000.00</b>
	➤ <b>14500 2023/24 Salaries</b> <b>435,000.00</b>
	Superannuation <b>60,000.00</b>
	Other <b>27,000.00</b>
	<b>522,000.00</b>
	➤ <b>14521 IT &amp; Accounting Assistance</b>
	IT Vision <b>18,000.00</b>
	Other Accounting Assistance <b>3,500.00</b>
	IT Assistance 2v.NET <b>6,700.00</b>
	Accounting Assistance <b>6,800.00</b>
	<b>35,000.00</b>
	<b>14510 Conference &amp; Training</b>
	WALGA Local Gov. Week <b>1,500.00</b>
	WALGA Local Gov. Week Accom <b>750.00</b>
	Other Shire related Trips <b>1,250.00</b>
	Expenses <b>500.00</b>
	<b>4,000.00</b>
	<b>14508 Printing and Stationary</b> <b>10,000.00</b>
	➤ <b>14503 3 x Computers &amp; Software</b> <b>4,500.00</b>
	➤ <b>14502 Admin Insurance</b>
	Salary Continuance <b>1,800.00</b>
	Works Comp Admin <b>6,300.00</b>
	LGIS Liability <b>10,900.00</b>
	<b>19,000.00</b>
	<b>14599 Depreciation</b> <b>35,500.00</b>
	➤ <b>14602 Gross Salaries &amp; Wages</b> <b>1,500,000.00</b>

SHIRE OF WESTONIA Schedule 14 - OTHER PROPERTY & SERVICES ANNUAL BUDGET 2023/2024				
GL #	DESCRIPTION	ANNUAL BUDGET 2023/2024	ESTIMATED ACTUAL 2022/2023	ADOPTED BUDGET 2022/2023
	<b>OPERATING EXPENDITURE</b>			
	<b>Salaries &amp; Wages</b>			
14602	Gross Salaries & Wages	1,500,000	1,280,290	1,250,000
14603	Less Sal & Wages Alloc to Works	(1,500,000)	(1,280,290)	(1,250,000)
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>OPERATING EXPENDITURE</b>			
	<b>Unclassified</b>			
70101	Transfer to Reserves		0	205,000
14704	Land Development	50,000	26,573	30,000
	<b>Sub Total</b>	<b>50,000</b>	<b>26,573</b>	<b>235,000</b>
	<b>OPERATING REVENUE</b>			
	<b>Unclassified</b>			
70102	Transfer from Reserves		0	
14701	Proceeds from Sale of Blocks	(15,000)	(30,000)	(5,000)
14705	Ramelius Resources Haulage Operation Agreement	(410,000)	(213,841)	(200,000)
14706	Social Club	(1,800)	(1,800)	
14707	Housing Bonds		(300)	0
14711	Walgoolan History Group		(110)	0
14712	Community Projects		0	0
14713	Rates Incentive Prizes		(388)	0
14714	DPI - Control Account		(16,322)	0
	<b>Sub Total</b>	<b>(426,800)</b>	<b>(262,761)</b>	<b>(205,000)</b>
	<b>TOTAL EXPENDITURE TO OPERATING STATEMENT</b>	<b>25,000</b>	<b>431,744</b>	<b>22,200</b>
	<b>TOTAL INCOME TO OPERATING STATEMENT</b>	<b>(492,300)</b>	<b>(449,599)</b>	<b>(275,500)</b>
	<b>CAPITAL EXPENDITURE</b>			
	<b>Administration</b>			
14559	Admin Loss on Sale		86,037	0
14514	Purchase Furniture & Equipment Administration	20,000	17,646	30,000
14523	Administration Vehicle - CAPITAL	75,000	0	0
14520	CEO Vehicle - CAPITAL	100,000	85,783	100,000
	<b>TOTAL TO CAPITAL STATEMENT</b>	<b>195,000</b>	<b>189,466</b>	<b>130,000</b>
	<b>CAPITAL REVENUE</b>			
	<b>Administration</b>			
14799	Proceeds on Sale of Assets	(125,000)	(77,273)	(160,000)
14598	Profit on Sale of Asset - Admin		(9,684)	(38,700)
	<b>TOTAL TO CAPITAL STATEMENT</b>	<b>(125,000)</b>	<b>(86,957)</b>	<b>(198,700)</b>

IE  
CODE

500  
500

520

156

700

600  
130

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

➤ 14523 Admin Vehicle 75,000.00  
➤ 14520 CEO Vehicle x 1 100,000.00  
➤ 14514 Administration Flooring 20,000.00  
195,000.00

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 23/24

**BUDGET 22/23**

Description	Sch No	Purchase Actual	Trade Value	Budget Net Total	Purchase Budget	Trade Value	Budget Net Total
<b>Plant and Equipment</b>							
<b>Chief Executive Officer</b>							
Toyota LandCruiser - 0WT	4	100,000	100,000	-	100,000	120,000	(20,000)
		100,000	100,000	-	100,000	120,000	(20,000)
Toyota Prado - 02WT	4	75,000	75,000	-	-	40,000	-
		75,000	75,000	-	-	40,000	(40,000)
<b>Plant &amp; Equipment Total - Sch 4</b>				-			-
		175,000	175,000	-	100,000	160,000	(60,000)
Construction Supervisor Vehicle - WT 111	12	60,000	50,000	10,000	122,000	70,000	52,000
		60,000	50,000	10,000	122,000	70,000	52,000
<b>Depot Vehicles - (Utilities)</b>							
Canter (P10) WT139	12				85,000	40,000	45,000
Toyota Hilux Dual Cab - 04WT	12						
Toyota Hilux - WT06	12						
		-	-	-	85,000	40,000	45,000
<b>Depot Vehicles - (Machinery)</b>							
Prime Movers - CAPITAL	12	452,000	100,000	352,000			-
Multi Tyred Roller	12			-			-
Mower/Utility Tractor	12				40,000	-	40,000
GTE Side tippers	12				330,000	90,000	240,000
		452,000	100,000	352,000	370,000	90,000	280,000
				-			-
<b>Plant &amp; Equipment Total - Sch 12</b>		512,000	150,000	362,000	577,000	200,000	377,000
				-			-
<b>Total - Plant and Equipment</b>		687,000	325,000	362,000	677,000	360,000	317,000

Budget Information Note 3  
Acquisition/Construction of Assets

Program/Sub-program	Non-Infrastructure						Infrastructure				TOTAL	
	Land & Buildings		Plant & Equipment		Furniture & Equipment		Roads		Other		Budget (22/23)	Budget (23/24)
	Budget (22/23)	Budget (23/24)	Budget (22/23)	Budget (23/24)	Budget (22/23)	Budget (23/24)	Budget (22/23)	Budget (23/24)	Budget (22/23)	Budget (23/24)		
<b>Health</b>												
Medical Centre Upgrades		25,000			10,000							25,000
<b>Education</b>												
Old School Accommodation	80,000				10,000						90,000	-
<b>Housing</b>												
Furniture					5,000						5,000	-
L&B - Shed 4 Quartz Street		40,000									-	40,000
L&B - Staff Housing		160,000									-	160,000
<b>Community Amenities</b>												
<b>Reserve Transfer</b>	263,000		20,000									-
L&B - Niche Wall Cemetery		15,000										15,000
<b>Recreation and Culture</b>												
Purchase Furniture & Equipment - Libraries					2,000						2,000	-
F&E -Seniors Civic Centre		200,000									-	200,000
F&E -Generator Complex					12,500						-	12,500
L&B -Kiosk/Ablution Redevelopmen	90,000	1,350,000									90,000	1,350,000
Walgoolan Wagon					10,000						10,000	-
L&B - Stadium Sun Deck		40,000										40,000
Purchase Furniture & Equipment -					20,000	5,000						5,000
L&B- Bowling Green Stadium	525,000	180,000									525,000	180,000
Bowling Green Redevelopment - CAPITAL	255,000										255,000	-
<b>Transport</b>												
Road Construction							1,764,340	1,994,000			1,764,340	1,994,000
Footpaths									70,000	120,000	70,000	120,000
Depot Shed	40,000										40,000	-
Mower/Utility Tractor			40,000								40,000	-
New Prime Mover				452,000							-	452,000
Electric Car Charging Station - CAPITAL		50,000										50,000
Canter			85,000								85,000	-
Construction Supervisor Vehicle - CAPITAL			52,000	60,000							52,000	60,000
Side Tipper/Dolly			330,000								330,000	-
<b>Economic Services</b>												
Wolfram St Garage Façade	60,000										60,000	-
Museum					30,000						30,000	-
<b>Other Property &amp; Services</b>												
CEO Vehicle			100,000	100,000							100,000	100,000
Toyota Prado - WT02			70,000	75,000							70,000	75,000
New Flooring	30,000					20,000						20,000
Land Development	10,000										10,000	-
<b>Totals</b>	1,353,000	2,060,000	697,000	687,000	87,000	37,500	1,764,340	1,994,000	70,000	120,000	3,628,340	4,898,500
<b>TOTAL NON-INFRASTRUCTURE \$ 2,137,000 \$ 2,784,500</b> <b>TOTAL INFRASTRUCTURE \$ 1,834,340 \$ 2,114,000</b> <b>\$ 4,898,500</b>												

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

**RESERVES & OTHER RESTRICTED ASSETS**

<b>Cash Backed Reserves &amp; Other Restricted Assets</b>	<b>2022/23 Actual \$</b>	<b>2023/24 Budget \$</b>
<b>(a) Leave Reserve</b>		
Opening Balance	109,095	122,000
Amount Set Aside / Transfer to Reserve	3,073	4,000
Amount Used / Transfer from Reserve	-	-
	<u>112,168</u>	<u>126,000</u>
<b>(b) Plant Reserve</b>		
Opening Balance	1,002,357	1,030,500
Amount Set Aside / Transfer to Reserve	28,231	40,000
Amount Used / Transfer from Reserve	-	(110,000)
	<u>1,030,588</u>	<u>960,500</u>
<b>(c) Building Reserve</b>		
Opening Balance	1,093,858	1,524,500
Amount Set Aside / Transfer to Reserve	430,808	15,000
Amount Used / Transfer from Reserve	-	(600,000)
	<u>1,524,666</u>	<u>939,500</u>
<b>(d) Communication &amp; IT Reserve</b>		
Opening Balance	68,826	70,500
Amount Set Aside / Transfer to Reserve	1,938	2,500
Amount Used / Transfer from Reserve	-	-
	<u>70,764</u>	<u>73,000</u>
<b>(e) Community Development Reserve</b>		
Opening Balance	575,502	592,000
Amount Set Aside / Transfer to Reserve	16,209	23,000
Amount Used / Transfer from Reserve	-	(150,000)
	<u>591,711</u>	<u>465,000</u>
<b>(f) Waste Management Reserve</b>		
Opening Balance	122,031	125,500
Amount Set Aside / Transfer to Reserve	3,437	5,000
Amount Used / Transfer from Reserve	-	-
	<u>125,468</u>	<u>130,500</u>
<b>(g) Swimming Pool Redevelopment Reserve</b>		
Opening Balance	403,248	464,500
Amount Set Aside / Transfer to Reserve	61,357	6,000
Amount Used / Transfer from Reserve	-	(400,000)
	<u>464,605</u>	<u>70,500</u>
<b>(h) Roadworks Reserve</b>		
Opening Balance	367,240	477,500
Amount Set Aside / Transfer to Reserve	110,343	15,000
Amount Used / Transfer from Reserve	-	-
	<u>477,583</u>	<u>492,500</u>
<b>TOTAL CASH BACKED RESERVES</b>	<u><b>4,397,553</b></u>	<u><b>3,257,500</b></u>

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



SCHEDULE OF FEES AND CHARGES		
GOVERNANCE		
GENERAL		
^		
Instalment Administration Fee (per instalment)		\$12.00
Recovery of Dishonour Fees - Direct Debit		At Cost
Recovery of Dishonour Fees - Cheques		At Cost
Rate Enquiry Fees - Property Information Reports		\$110.00
Document / Building Plan Search Fee		\$77.00
Rate Book - full print out		\$150.00
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 \$20.00 inc GST per Person		\$20.00
Shire Staff Administration Support \$/hr		\$66.00
WESTONIAN ADVERTISING		
page B/W		\$5.50
¼ page Colour		\$7.50
½ page B/W		\$11.00
½ Colour		\$15.00
Whole page B/W		\$22.00
Whole page Colour		\$25.00
Postal Subscription		\$25.00
PHOTOCOPYING		
A4 1 side		\$0.25
A4 2 side		\$0.30
A3 1 side		\$0.35
A3 2 side		\$0.40
A4 1 side Colour		\$1.00
A4 2 side Colour		\$1.50
A3 1 side Colour		\$2.00
A3 2 side Colour		\$3.00
INTERNET ACCESS		
10 - 15 Minutes		\$3.00
15 - 30 Minutes		\$5.00
30 - 60 Minutes		\$8.00
LAW, ORDER AND PUBLIC SAFETY		
FOOD ACT 2008 SECTION 110		
Food business surveillance fee (High Risk Food Premises)		\$200.00
Food business surveillance fee (Medium Risk Food Premises)		\$150.00
Food business surveillance fee (Low Risk Food Premises)		\$100.00
Transfer of Food Business Registration		\$50.00
EDUCATION & WELFARE		
OLD SCHOOL SITE ACCOMODATION UNITS		
2 Bedroom with lounge and kitchen	2 Guest	\$180 per night
	extra Guest to maximum 4	\$30 per Person
1 Bedroom		\$90 per Night

SANITATION		
GENERAL		
Domestic Refuse Charge 240lt - per annum*		\$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		
<b>For Each Internment:</b>		
Burial Fee		\$550.00
Additional Fee Sat/Sun		\$55.00
<b>Niche Wall: Interment</b>		
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
WESTONIA RECREATION COMPLEX		
Complex (with Alcohol)		\$110.00
Complex (without Alcohol)		\$88.00
Kitchen only		\$44.00
Badminton/dance		\$11.00
Additional charge after 1am		\$22.00
Wanderers Stadium		\$110.00
Wanderers Stadium - Meetings (by negotiation with CEO) per hour		Negotiation
Old Miners Hall		\$110.00
Marquee Hire (local)	Bond of \$500	\$110.00
Marquee Hire (other)	Bond of \$500	\$550.00
Chair (each)		\$0.22
Trestle (each)		\$2.20
GYMNASIUM		
Gymnasium		Free
ECONOMIC SERVICES		
CARAVAN PARK		
Caravan Site (powered) / night		20.00
Industrial Crews-per person / night		20.00
Caravan Site (powered) / week		120.00
Tent Site (unpowered) / night		15.00
Tent Site (unpowered) / week		90.00
"Old School" Overflow Caravan Site (powered) / week		100.00
Caravans left unattended /day		20.00
Caravans left unattended /week		140.00
Overflow area (powered) / night		20.00
Overflow area (unpowered) / night		10.00

STANDPIPES		
Boodarockin/George Rd	Community 20mm	3.350
Warrachuppin/George Rd	Community 20mm	3.350
M40/Boodarockin Rd	Community 20mm	3.350
Walgoolan TS	Commercial 50mm	6.050
Westonia TS	Commercial 50mm	9.650
Carrabin TS	Commercial 50mm	9.650
Cranleigh	Commercial 40mm	6.050
McPharlin Rd	Community 25mm	3.350
Warralakin East	Community 20mm	6.050
PRIVATE WORKS - PLANT HIRE INCLUSIVE OF LABOUR - per hour charge (max. 8 hrs per day)		
Graders <i>per hr</i>		210.00
Loader <i>per hr</i>		210.00
Telehandler <i>per hr</i>		135.00
Semi Side tipper/Water Tanker/ Drop Deck <i>per hr</i>		155.00
Road Train Side tipper <i>per hr</i>		220.00
Multi-tyre Roller <i>per hr</i>		125.00
Tractor <i>per hr</i>		100.00
Tractor <i>per hr</i> Dry Hire		50.00
Mini Excavator <i>per hr</i>		330.00
Mini Excavator <i>per hr</i> Dry Hire		110.00
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> (Perth)		\$250
Community Bus Hire		.80c/km plus fuel
CommV Bus Hire		.80c/km plus fuel
Rabbit Baiter (no labour)		20.00
Supervision		150.00
Administration Charge		0.13
Labour		65.00
Labour with penalty rates		as per award 1.5
Labour with penalty rates		as per award 2.0
MATERIAL CARTAGE & DELIVERY CHARGES (within town boundary)		
Gravel / Yellow sand per cubic metre in ground <i>Plus Delivery</i>		\$10.00
Mulch		Market Rates + 10%
Aggregate		Market Rates + 10%
* Denotes no GST applicable on these Fees & Charges		
SCHEDULE OF STATUTORY FEES & CHARGES		
LAW, ORDER & PUBLIC SAFETY - DOG FEES AND CHARGES (DOG ACT, 1976)		
	*Sterilised Dog or Bitch	Unsterilised Dog or Bitch
One Year Registration :	20.00	50.00
Three Year Registration :	42.50	120.00
Lifetime Registration:	100.00	250.00
Dogs for tending stock 1yr (no Pensioner discount) :	5.00	12.50
Dogs for tending stock 3yr (no Pensioner discount) :	10.60	30.00
Dangerous Dog Reg. 1yr (no Pensioner discount) :	50.00	50.00
All Pensioners receive a 50% discount off fees. Registrations after 31st May receive a 50% discount off the above fees.		
*Must sight certificate signed by a registered vet, a statutory declaration or sight ear tattoo for sterilisation concession.		

Unregistered Dog	200.00
Failure to Give Notice of New Owner	200.00
Keeping More than the Prescribed Number of Dogs	200.00
Breach of Kennel Establishment Licence	200.00
Dog in Public Place without Collar or Registration Tag	200.00
Owners Name and Address not on Collar	200.00
Dog not held by a Leash in Certain Public Places	200.00
Failure to Control Dog in Exercise Areas and Rural Areas	200.00
Greyhound not Muzzled	200.00
Dog in a Place without Consent	200.00
Failure to Submit Dog for Veterinary Examination	100.00
Dog causing a Nuisance	200.00
Failure to Produce Document Issued under the Act	200.00
Failure of Alleged Offender to give Name and Address Dangerous Dogs - As Per Dog Act Regulations	200.00
<b>CAT FEES AND CHARGES (CAT REGULATIONS, 2012)</b>	
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.	
<b>BUILDING CONTROL BUILDING PERMITS</b>	
<b>Of Declared Value:</b>	
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 2023**

**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	1,000	0	6,672
Westonia Historical Society	23,445	2,300	0	25,745
Cemetery Committee	17,405	2,000	0	19,405
	46,522	5,300	0	51,822

**SHIRE OF WESTONIA**  
**SALARIES BUDGET 23/24**

NAME	POSITION	DATE	LEVEL	OLD RATE	NEW RATE	ORDINARY	OVERTIME	A/LEAVE	P/HOL	SERVICE	ALLOW	TOTAL	SUPER	
046 BILL PRICE	CEO	13/03/2017	1.00	NEG	73.3805	\$ 77.2697	\$ 132,131.13	\$ -	\$ 14,681.24	\$ 5,872.49	\$ 780.00	\$ 1,135.00	\$ 154,599.86	\$ 24,429.58
003 JASMINE GEIER	DEPUTY CEO	29/05/2006	1.00	NEG	46.5500	\$ 49.0172	\$ 85,681.98	\$ -	\$ 8,754.46	\$ 3,725.30	\$ 1,300.00	\$ 1,635.00	\$ 101,096.74	\$ 15,497.26
070 HEATHER LOCKYER	SENIOR FINANCE OFFICER	31/10/2022	1.00	8.2	36.0500	\$ 37.9607	\$ 66,355.22	\$ -	\$ 6,779.77	\$ 2,885.01	\$ -	\$ 1,635.00	\$ 77,655.00	\$ 12,001.64
057 LANI HALE	RATES/ADMIN	26/02/2020	1.00	6.1	31.1200	\$ 32.7694	\$ 57,280.84	\$ -	\$ 5,852.61	\$ 2,490.47	\$ 260.00	\$ 1,635.00	\$ 67,518.92	\$ 10,360.36
071 CHANTELE PEDROTTI	TRAINEE	28/11/2022	1.00	2.1	23.4300	\$ 24.6718	\$ 43,126.29	\$ -	\$ 4,406.38	\$ 1,875.06	\$ 520.00	\$ 1,635.00	\$ 51,562.73	\$ 7,800.23
							\$ 384,575.45	\$ -	\$ 40,474.46	\$ 16,848.33	\$ 2,860.00	\$ 7,675.00	\$ 452,433.25	\$ 70,089.07
SCOTT HUGGETT	S/ POOL MANAGER		1.00	NEG	32.9500	\$ 35.0000	\$ 61,180.00	\$ -	\$ 6,251.00	\$ 2,660.00	\$ -		\$ 70,126.00	\$ 6,916.00
019 KEVIN PAUST	CONSTRUCTION SUPERVISO	1/07/2016	1.00	NEG	42.0250	\$ 44.2523	\$ 77,353.06	\$ 13,806.73	\$ 7,903.47	\$ 3,363.18	\$ 780.00	\$ 2,488.00	\$ 105,694.43	\$ 13,990.82
073 BRENDAM FERGUSON	TRUCK DRIVER	28/06/2021	1.00	5	34.1600	\$ 35.4400	\$ 61,949.12	\$ 11,057.28	\$ 6,329.58	\$ 2,693.44	\$ -	\$ 1,981.00	\$ 84,010.42	\$ 11,204.71
012 JOHN MCDOWALL	GRADER OPERATOR	17/09/2012	1.00	5	30.2600	\$ 35.4400	\$ 61,949.12	\$ 11,057.28	\$ 6,329.58	\$ 2,693.44	\$ 1,300.00	\$ 2,488.00	\$ 85,817.42	\$ 11,204.71
038 MICHAEL IBURG	GARDENER	1/03/2016	1.00	4A	30.2600	\$ 35.1100	\$ 61,372.28	\$ 10,954.32	\$ 6,270.65	\$ 2,668.36	\$ 260.00	\$ 1,981.00	\$ 83,506.61	\$ 11,100.38
023 GRAHAM JONES	GARDENER	30/09/2020	0.50	4A	30.2600	\$ 35.1100	\$ 30,686.14		\$ 6,270.65	\$ 2,668.36	\$ 130.00	\$ 2,488.00	\$ 42,243.15	\$ 11,100.38
010 GRAEME BRIGHT	MAINTENANCE	1/05/2019	0.50	4A	30.2600	\$ 35.1100	\$ 30,686.14		\$ 6,270.65	\$ 2,668.36	\$ 260.00	\$ 1,981.00	\$ 41,866.15	\$ 11,100.38
021 KATHY PAUST	PLANT OPERATOR	26/02/2019	0.50	4 Casual	32.9100	\$ 32.9100	\$ 28,763.34				\$ -	\$ 990.00	\$ 29,753.34	\$ 10,404.83
067 ROBERT MITCHELL	PLANT OPERATOR	16/05/2022	1.00		4A	30.2600	\$ 35.1100	\$ 61,372.28	\$ 10,954.32	\$ 3,712.88	\$ 2,668.36	\$ -	\$ 990.00	\$ 79,697.84
HSC	GARDENER		0.25	4A	30.2600	\$ 35.1100	\$ 22,610.84		\$ 3,712.88	\$ 2,668.36	\$ -	\$ 2,488.00	\$ 31,480.08	\$ 11,100.38
065 MICHAEL LANE	TRUCK DRIVER	14/02/2022	1.00	5	30.2600	\$ 35.4400	\$ 61,949.12	\$ 11,057.28	\$ 3,747.78	\$ 2,693.44	\$ -	\$ 990.00	\$ 80,437.62	\$ 11,204.71
							\$ 498,691.44	\$ 68,887.21	\$ 50,548.12	\$ 24,785.30	\$ 2,730.00	\$ 18,865.00	\$ 664,507.06	\$ 113,511.66
JODIE PETERSON	C/PARK CARETAKER	19/06/2023	0.50	4a Casual	28.6200	\$ 30.1300	\$ 27,478.56				\$ -	\$ 567.00	\$ 28,045.56	\$ 5,302.88
026 STACEY GEIER	COMMUNITY DEVELOPMENT C	24/11/2014	1.00	8.2	36.0500	\$ 37.9607	\$ 66,355.22	\$ -	\$ 7,212.52	\$ 2,885.01	\$ 780.00	\$ 1,135.00	\$ 78,367.75	\$ 6,681.07
006 KERRY HERMON	WELBEING OFFICER	27/03/2023	0.75	3.4	26.9900	\$ 28.4205	\$ 36,946.61	\$ -	\$ 5,399.89	\$ 2,159.96	\$ -	\$ 1,135.00	\$ 45,641.46	\$ 5,002.00
069 EMILIE MENZ	COMMUNITY HEALTH NURSE	19/07/2022	0.50	3.4	26.9900	\$ 28.4205	\$ 25,578.42	\$ -	\$ 5,399.89	\$ 2,159.96	\$ -	\$ 1,135.00	\$ 34,273.27	\$ 5,002.00
068 LAURA BLACK	NURSE PRACTITIONER	26/04/2022	0.25	NEG	78.0000	\$ 78.0000	\$ 30,420.00				\$ -	\$ 4,867.20	\$ 35,287.20	\$ 13,728.00
036 GRETA GEJAS	CLEANER	22/10/2015	0.75	2	26.6900	\$ 33.4200	\$ 37,096.20	\$ -	\$ 3,926.85		\$ 130.00	\$ 746.00	\$ 41,899.05	\$ 5,881.92
036 KERRYLYNE FRENCH	CLEANER	23/08/2022	0.75	2	26.6900	\$ 33.4200	\$ 37,096.20	\$ -	\$ 3,926.85			\$ 746.00	\$ 41,769.05	\$ 5,881.92
							\$ 260,971.21	\$ -	\$ 25,866.00	\$ 7,204.92	\$ 910.00	\$ 10,331.20	\$ 305,283.33	\$ 47,479.80
TOTAL SALARIES							\$ 1,144,238.11	\$ 68,887.21	\$ 116,888.58	\$ 48,838.55	\$ 6,500.00	\$ 36,871.20	\$ 1,492,349.65	\$ 231,080.53
Award increase						5.30%								
Allowances						5								
	location													
	industry	43.64						Contingency for casual, training, additional overtime and salary increases						
CPI March 23 = 3.7%	housing	500.00					*employees with own house							
	incentive	800.00												
												\$ 7,650.35		
												\$ 1,500,000.00		
												\$ 1,500,000.00		

Please Note: user can only alter the % allocation. Make sure the total allocation is 100%  
The amount to allocate, is automatically picked up from Sch 14

#### Admin Allocation

G/L Account		% Allocation		Budget Figures
1031000.903	ABC Costs- Rate Revenue GEN (Administration Allocation (Expense))	4%	32,028	32,000
1041130.903	ABC Costs- Relating to Members GEN (Administration Allocation (Expense))	10%	80,070	80,200
1051000.903	ABC Costs- Fire Prevention GEN (Administration Allocation (Expense))	3%	24,021	24,000
1071140.903	HCS - ABC Costs GEN (Administration Allocation (Expense))	8%	64,056	64,000
1074000.903	ABC Costs- Preventative Services - Administration & Inspection GEN (Administration Allocation (Expense))	7%	56,049	56,000
1081000.903	Expenses Relating to Schools GEN (Administration Allocation (Expense))	2%	16,014	16,000
1086000.903	ABC Costs- Other Welfare GEN (Administration Allocation (Expense))	2%	16,014	16,000
1091000.903	Staff Housing - ABC Costs GEN (Administration Allocation (Expense))	3%	24,021	24,000
1092000.903	Other Housing - ABC Costs GEN (Administration Allocation (Expense))	3%	24,021	24,000
1101000.903	ABC Costs- Household Refuse GEN (Administration Allocation (Expense))	3%	24,021	24,000
1111000.903	ABC Costs- Public Halls & Civic Centres GEN (Administration Allocation (Expense))	10%	80,070	80,200
1131000.903	ABC Costs- Rural Services GEN (Administration Allocation (Expense))	0%	-	
1132000.903	Admin Allocations Tourism & Area Promotion GEN (Administration Allocation (Expense))	6%	48,042	48,000
1134000.903	ABC Costs - Community Development GEN (Administration Allocation (Expense))	8%	64,056	64,000
1136000.903	ABC Costs to Other Economic Services GEN (Administration Allocation (Expense))	1%	8,007	8,000
1142000.903	Administration Allocations to PWOH GEN (Administration Allocation (Expense))	30%	240,210	240,300
				800,700
		0%		
1145150.903	Administration Costs Allocated to Programs GEN	100%	800,700	800,700

Notes:  
If you wish to  
please add c

Amount to allocate

800,700

30/06/2023

G/L Account	Current Budget	YTD
04199 Depreciation - Members of Council	50	-
05199 Depreciation - Fire Prevention	1,000	1,000
05199 Depreciation - Fire Prevention	14,500	14,420
07799 Depreciation - Health	2,100	2,040
08199 Depreciation - School	14,000	13,977
08199 Depreciation - School	-	-
09108 Depreciation - Staff Housing	53,000	52,716
09236 Depreciation Other Housing	60,500	60,303
10799 Depreciation - Community Services	18,700	18,650
10799 Depreciation - Community Services	700	650
11199 Depreciation - Public Halls	63,200	63,188
11199 Depreciation - Public Halls	4,300	4,310
11299 Depreciaton - Swimming Pool	37,000	36,286
11299 Depreciaton - Swimming Pool	7,700	7,002
11399 Depreciation - Other Rec & Sport	17,500	17,650
11399 Depreciation - Other Rec & Sport	6,000	5,823
11399 Depreciation - Other Rec & Sport	12,300	12,130
11499 Depreciation - TV & Radio	5,500	5,419
12299 Depreciation - Street, Roads, Bridges	21,200	21,165
12299 Depreciation - Street, Roads, Bridges	1,000	840
12299 Depreciation - Street, Roads, Bridges	979,000	978,332
12299 Depreciation - Street, Roads, Bridges	16,000	15,962
13299 Depreciation - Tourism & Area Promotion	500	450
13299 Depreciation - Tourism & Area Promotion	32,500	32,492
13699 Depreciation- Other Economic Services	41,500	41,472
13699 Depreciation- Other Economic Services	7,500	7,736
13699 Depreciation- Other Economic Services	21,500	21,445
14308 Depreciation - Plant	356,500	356,113
14599 Depreciation - Admin	31,000	30,748
14599 Depreciation - Admin	6,000	6,101
	1,832,250	1,828,420