

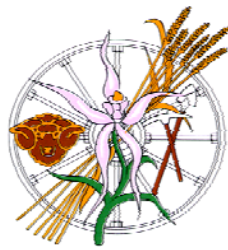


Shire of Westonia

ANNUAL BUDGET
for the year ending 30 June 2013

Adopted by Council on 3 July 2012





Shire of Westonia

ANNUAL BUDGET
for the year ending 30 June 2013

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SHIRE OF WESTONIA
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
for the year ending 30 June 2013

| | Note | 2011/12 | | 2012/13 |
|---|------|-------------|-------------|-------------|
| | | Budget | Forecast | Budget |
| Operating Revenue | | | | |
| Rates | 4 | 688,984 | 674,307 | 719,719 |
| Operating grants, subsidies | | 819,283 | 1,341,371 | 524,024 |
| Operating contributions, recoveries | | 29,180 | 29,180 | 29,180 |
| Fees and charges | 7 | 246,080 | 433,681 | 262,820 |
| Service charges | 5 | 7,370 | 7,370 | 7,590 |
| Profit on asset disposals | 8 | 58,588 | 4,498 | 0 |
| Interest earnings | 12 | 52,500 | 55,959 | 61,600 |
| Other revenue | | 132,645 | 124,008 | 112,769 |
| Operating Revenue | | 2,034,630 | 2,670,375 | 1,717,702 |
| Operating Expenses | | | | |
| Employee costs | | (711,036) | (662,678) | (717,960) |
| Material and contracts | | (448,995) | (696,668) | (422,060) |
| Utility charges (electricity, gas, water etc.) | | (136,159) | (136,913) | (146,249) |
| Depreciation on non-current assets | | (1,176,800) | (1,132,910) | (970,400) |
| Interest expenses | | (43,662) | (44,541) | (40,073) |
| Insurance expenses | | (91,097) | (93,280) | (91,297) |
| Loss on asset disposal | 8 | (33,371) | (24,646) | (29,892) |
| Other expenditure | | (21,493) | (21,810) | (21,493) |
| Operating Expenses | | (2,662,613) | (2,813,447) | (2,439,424) |
| | | (627,983) | (143,072) | (721,722) |
| Other | | | | |
| Non-operating grants, subsidies and contributions | 6 | 818,795 | 972,818 | 783,418 |
| Net Result | | 190,812 | 829,746 | 61,696 |
| Other Comprehensive Income | | 0 | 0 | 0 |
| Total Comprehensive Income | | 190,812 | 829,746 | 61,696 |

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



SHIRE OF WESTONIA
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
for the year ending 30 June 2013

| | Note | 2011/12 | | 2012/13 |
|--|------|--------------------|--------------------|--------------------|
| | | Budget | Forecast | Budget |
| Revenue | | \$ | \$ | \$ |
| General Purpose Funding | | 1,471,069 | 1,999,911 | 1,228,693 |
| Governance | | 19,650 | 10,748 | 4,650 |
| Law, Order & Public Safety | | 48,580 | 40,116 | 48,580 |
| Health | | 1,500 | 1,400 | 1,500 |
| Education & Welfare | | 50 | 0 | 50 |
| Housing | | 172,820 | 174,181 | 173,220 |
| Community Amenities | | 6,500 | 9,060 | 10,500 |
| Recreation & Culture | | 69,970 | 60,571 | 75,190 |
| Transport | | 76,258 | 75,758 | 78,500 |
| Economic Services | | 45,945 | 90,145 | 47,619 |
| Other Property & Services | | 63,700 | 203,986 | 49,200 |
| Total Revenue | | 1,976,042 | 2,665,876 | 1,717,702 |
| Expenditure | | | | |
| General Purpose Funding | | (33,003) | (21,028) | (38,624) |
| Governance | | (323,974) | (365,196) | (268,801) |
| Law, Order & Public Safety | | (46,580) | (50,405) | (54,680) |
| Health | | (30,352) | (25,122) | (31,163) |
| Education & Welfare | | (21,541) | (16,832) | (14,713) |
| Housing | | (165,924) | (130,783) | (185,116) |
| Community Amenities | | (65,612) | (34,803) | (66,008) |
| Recreation & Culture | | (343,602) | (344,961) | (340,032) |
| Transport | | (1,247,440) | (1,343,138) | (1,065,300) |
| Economic Services | | (282,552) | (225,971) | (275,022) |
| Other Property & Services | | (25,000) | (186,021) | (30,000) |
| Total Expenditure | | (2,585,580) | (2,744,260) | (2,369,459) |
| Finance Costs | | | | |
| Housing | | (29,619) | (29,164) | (26,839) |
| Transport | | (9,372) | (10,532) | (8,765) |
| Economic Services | | (4,671) | (4,845) | (4,469) |
| Finance Costs | | (43,662) | (44,541) | (40,073) |
| Non-operating grants, subsidies and contributions | | | | |
| Law, Order & Public Safety | | 0 | 395,323 | 0 |
| Housing | | 328,212 | 328,212 | 328,188 |
| Transport | | 490,583 | 249,283 | 455,230 |
| Non-operating grants, subsidies | | 818,795 | 972,818 | 783,418 |
| Profit/(Loss) on disposal of assets | | | | |
| Governance | | 3,008 | (24,646) | 0 |
| Housing | | 53,050 | 0 | 0 |
| Transport | | (33,371) | 0 | (29,892) |
| Other Property & Services | | 2,530 | 4,498 | 0 |
| Profit/(Loss) on disposal of assets | | 25,217 | (20,148) | (29,892) |
| Total Comprehensive Income | | 190,812 | 829,746 | 61,696 |

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



SHIRE OF WESTONIA
STATEMENT OF CASH FLOWS
for the year ending 30 June 2013

| | Note | 2011/12 | | 2012/13 |
|--|------|-------------|-------------|-------------|
| | | Budget | Forecast | Budget |
| Cash Flows From Operating Activities | | | | |
| Receipts | | | | |
| Rates | | 688,984 | 674,307 | 719,719 |
| Operating grants, subsidies | | 822,283 | 1,341,371 | 524,024 |
| Operating contributions, recoveries | | 29,180 | 29,180 | 29,180 |
| Fees and charges | | 207,475 | 770,017 | 272,245 |
| Service charges | | 7,370 | 7,370 | 7,590 |
| Interest earnings | | 52,500 | 55,959 | 61,600 |
| Goods and Services Tax | | 215,000 | 193,000 | 198,000 |
| Other | | 115,745 | 124,008 | 112,769 |
| | | 2,138,537 | 3,195,212 | 1,925,127 |
| Payments | | | | |
| Employee costs | | (711,036) | (658,960) | (717,960) |
| Material and contracts | | (445,779) | (801,192) | (393,316) |
| Utility charges (electricity, gas, water etc.) | | (136,159) | (136,913) | (146,249) |
| Interest expenses | | (44,347) | (44,541) | (40,758) |
| Insurance expenses | | (91,097) | (93,280) | (91,297) |
| Goods and Services Tax | | (270,756) | (193,000) | (198,000) |
| Other | | (21,493) | (21,810) | (21,493) |
| | | (1,720,667) | (1,949,697) | (1,609,073) |
| Net Cash Provided By Operating Activities | | 417,870 | 1,245,516 | 316,054 |
| Cash Flows from Investing Activities | | | | |
| Payments for Acquisition/Construction | | | | |
| Property, Plant & Equipment | | (1,188,711) | (820,140) | (1,254,061) |
| Infrastructure | | (1,109,225) | (712,567) | (996,410) |
| Non-operating grants and contributions | | 1,198,695 | 972,818 | 783,418 |
| Proceeds from sale of- | | | | |
| Property, Plant & Equipment | | 275,000 | 116,627 | 98,000 |
| Infrastructure | | 0 | | |
| Net Cash Used in Investing Activities | | (824,241) | (443,262) | (1,369,053) |
| Cash Flows from Financing Activities | | | | |
| Repayment of Debentures | | (67,113) | (67,113) | (71,588) |
| Proceeds from Self Supporting Loans | | 5,994 | 5,994 | 6,370 |
| Proceeds from New Debentures | | 0 | 0 | 0 |
| Loans to Community | | (80,000) | (80,000) | 0 |
| Net Cash Provided By (Used In) Financing Activities | | (141,119) | (141,119) | (65,218) |
| Net Increase (Decrease) in Cash Held | | (547,489) | 661,135 | (1,118,217) |
| Cash at Beginning of Year | | 1,102,712 | 1,103,846 | 1,764,981 |
| Cash and Cash Equivalents | | | | |
| at the End of the Year | | 555,223 | 1,764,981 | 646,764 |

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

SHIRE OF WESTONIA
RATE SETTING STATEMENT
for the year ending 30 June 2013

| Note | 2011/12 | | 2012/13 |
|--|-------------|-------------|-------------|
| | Budget | Forecast | Budget |
| Operating Revenues | | | |
| General Purpose Funding | 782,085 | 1,325,604 | 508,974 |
| Governance(Excl Rates) | 19,650 | 10,748 | 4,650 |
| Law, Order & Public Safety | 48,580 | 40,116 | 48,580 |
| Health | 1,500 | 1,400 | 1,500 |
| Education & Welfare | 50 | 0 | 50 |
| Housing | 172,820 | 174,181 | 173,220 |
| Community Amenities | 6,500 | 9,060 | 10,500 |
| Recreation & Culture | 69,970 | 60,571 | 75,190 |
| Transport | 76,258 | 75,758 | 78,500 |
| Economic Services | 45,945 | 90,145 | 47,619 |
| Other Property & Services | 63,700 | 203,986 | 49,200 |
| Operating Revenues | 1,287,058 | 1,991,569 | 997,983 |
| Operating Expenses(Incl finance costs) | | | |
| General Purpose Funding | (33,003) | (21,028) | (38,624) |
| Governance | (323,974) | (365,196) | (268,801) |
| Law, Order & Public Safety | (46,580) | (50,405) | (54,680) |
| Health | (30,352) | (25,122) | (31,163) |
| Education & Welfare | (21,541) | (16,832) | (14,713) |
| Housing | (195,543) | (159,947) | (211,955) |
| Community Amenities | (65,612) | (34,803) | (66,008) |
| Recreation & Culture | (343,602) | (344,961) | (340,032) |
| Transport | (1,256,812) | (1,353,671) | (1,074,063) |
| Economic Services | (287,223) | (230,816) | (279,491) |
| Other Property & Services | (25,000) | (186,021) | (30,000) |
| Write back Depreciation | 1,176,800 | 1,132,910 | 970,400 |
| Operating Expenses(Incl finance costs) | (1,452,442) | (1,655,892) | (1,439,130) |
| Operating funding | (165,384) | 335,677 | (441,147) |
| Write back non cash items | | | |
| Changes in employee entitlements | 0 | 4,606 | 0 |
| | 0 | 4,606 | 0 |
| Capital Expenditure and Revenue | | | |
| Proceeds from Sale of Non-Current Assets | 275,000 | 116,627 | 98,000 |
| Grants/Contributions | 818,795 | 972,818 | 783,418 |
| Land for resale | (30,000) | 0 | 0 |
| Land & Buildings | (645,210) | (244,194) | (814,063) |
| Plant & Equipment | (513,500) | (575,946) | (438,000) |
| Furniture & Equipment | 0 | 0 | (2,000) |
| Infrastructure - Roads | (1,079,225) | (690,567) | (966,410) |
| Infrastructure - Other | (30,000) | (22,000) | (30,000) |
| Net capital | (1,204,140) | (443,262) | (1,369,055) |
| Reserve Transactions | | | |
| Transfers (to) Reserves | (190,565) | (182,825) | (108,900) |
| Transfers from Reserves | 230,000 | (0) | 240,000 |
| Net Transfers (to)/From Reserves | 39,435 | (182,825) | 131,100 |
| Debt Funding | | | |
| Loans to Community | (80,000) | (80,000) | 0 |
| Principal Repayments | (67,113) | (67,113) | (71,588) |
| Repayment of Loans by Community Groups | 5,994 | 5,994 | 6,370 |
| Net Debt | (141,119) | (141,119) | (65,218) |
| Net current assets | | | |
| 1 July Surplus/(Deficit) | 782,224 | 777,216 | 1,024,601 |
| LESS 30 June Surplus/(Deficit) | 0 | 1,024,601 | 0 |
| | 782,224 | (247,385) | 1,024,601 |
| Amount Required to be Raised from Rates | 688,984 | 674,307 | 719,719 |

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
for the year ending 30 June 2013

1. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies which have been adopted in the preparation of this financial report are:

(a) Basis of Preparation

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), other mandatory professional reporting requirements, the Local Government Act 1995 (as amended) and accompanying regulations (as amended).

The report has also been prepared on the accrual basis under the convention of historical cost accounting as modified by the accounting treatment relating to the revaluation of financial assets and liabilities at fair value through profit and loss and certain classes of non-current assets.

Critical Accounting Estimates

The preparation of a financial report 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 this experience and other factors combine to form the basis of making judgements about carrying values of assets and liabilities not readily apparent from other sources. Actual results may differ from these estimates.

(b) The Local Government Reporting Entity

All Funds through which the Council controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

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.

(c) 2011/12 Actual Balances

Balances shown in this budget as 2011/12 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(d) Rounding Off Figures

All figures shown in this budget, other than a rate in the dollar, are rounded to the nearest dollar.

(e) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(f) Goods and Services Tax

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables are stated inclusive of applicable GST.

(g) Cash and Cash Equivalents

Cash and cash equivalents comprise cash at bank and in hand and short-term deposits that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the statement of cash flows, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts are included as short-term borrowings in current liabilities.

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
for the year ending 30 June 2013

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Trade and Other Receivables

Trade receivables, which generally have 30 - 90 day terms, are recognised initially at fair value and subsequently measured at amortised cost using the effective interest rate method, less any allowance for uncollectible amounts.

Collectibility of trade receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(i) Inventories

General

Inventories are valued 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.

Inventories held from trading are classified as current even if not expected to be realised in the next 12 months.

Land Held for Resale

Land purchased for development and/or resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

Revenue arising from the sale of property is recognised in the statement of comprehensive income as at the time of signing a binding contract of sale.

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

(j) Fixed Assets

Initial Recognition

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed includes the cost of all materials, direct labour and variable and fixed overheads.

Revaluation

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on a basis to reflect the already consumed or expired future economic benefits.

Those assets carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and accumulated impairment losses, are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
for the year ending 30 June 2013

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Land Under Roads

In Western Australia, all land under roads is Crown Land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst this treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Council.

(k) Depreciation of Non-Current Assets

All non-current assets having a limited useful life are separately and systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets. Assets are depreciated from the date of acquisition or, in respect of internally constructed assets, from the time the asset is completed and held ready for use.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation periods are:

| | |
|--|-----------------|
| Buildings | 30 to 50 years |
| Furniture and Equipment | 4 to 10 years |
| Plant and Equipment | 5 to 15 years |
| Sealed roads and streets | |
| clearing and earthworks | not depreciated |
| construction/road base | 50 years |
| original surfacing and | |
| major re-surfacing | |
| - bituminous seals | 20 years |
| - asphalt surfaces | 25 years |
| Gravel roads | |
| clearing and earthworks | not depreciated |
| construction/road base | 50 years |
| gravel sheet | 12 years |
| Formed roads (unsealed) | |
| clearing and earthworks | not depreciated |
| construction/road base | 50 years |
| Footpaths - slab | 40 years |
| Sewerage piping | 100 years |
| Water supply piping & drainage systems | 75 years |

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
for the year ending 30 June 2013

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Investments and Other Financial Assets

Classification

Council classifies its investments in the following categories: financial assets at fair value through profit or loss, loans and receivables, held-to-maturity investments and available-for-sale financial assets. The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition and, in the case of assets classified as held-to-maturity, re-evaluates this designation at each balance date.

(i) Financial assets at fair value through profit and loss

Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term. Derivatives are classified as held for trading unless they are designated as hedges. Assets in this category are classified as current assets.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for those with maturities greater than 12 months after the balance sheet date which are classified as non-current assets. Loans and receivables are included in trade and other receivables in the statement of financial position.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Council's management has the positive intention and ability to hold to maturity. If Council were to sell other than an insignificant amount of held-to-maturity financial assets, the whole category would be tainted and reclassified as available-for-sale. Held-to-maturity financial assets are included in non-current assets, except for those with maturities less than 12 months from the reporting date, which are classified as current assets.

(iv) Available-for-sale financial assets

Available-for-sale financial assets, comprising principally marketable equity securities, are non-derivatives that are either designated in this category or not classified in any of the other categories. They are included in non-current assets unless management intends to dispose of the investment within 12 months of the balance sheet date. Investments are designated as available-for-sale if they do not have fixed maturities and fixed or determinable payments and management intends to hold them for the medium to long term.

Recognition and derecognition

Regular purchases and sales of financial assets are recognised on trade-date – the date on which Council commits to purchase or sell the asset. Investments are initially recognised at fair value plus transaction costs for all financial assets not carried at fair value through profit or loss. Financial assets carried at fair value through profit or loss are initially recognised at fair value and transaction costs are expensed in the statement of comprehensive income. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and Council has transferred substantially all the risks and rewards of ownership.

When securities classified as available-for-sale are sold, the accumulated fair value adjustments recognised in equity are included in the statement of comprehensive income as gains and losses from investment securities.

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
for the year ending 30 June 2013

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Investments and Other Financial Assets (Continued)

Subsequent measurement

Loans and receivables and held-to-maturity investments are carried at amortised cost using the effective interest method.

Available-for-sale financial assets and financial assets at fair value through profit and loss are subsequently carried at fair value. Gains and losses arising from changes in the fair value of the financial assets at fair value category are presented in the statement of comprehensive income within other income or other expenses in the period in which they arise. Dividend income from financial assets at fair value through profit and loss is recognised in the statement of comprehensive income as part of revenue from continuing operations when the Council's right to receive payments is established. Changes in the fair value of other monetary and non-monetary securities classified as available-for-sale are recognised in equity.

Impairment

Council assesses at each balance date whether there is objective evidence that a financial asset or group of assets is impaired. In the case of equity securities classified as available-for-sale, a significant or prolonged decline in the fair value of a security below its cost is considered as an indicator that the securities are impaired. If any such evidence exists for available-for-sale financial assets, the cumulative loss - measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised in profit or loss - is removed from equity and recognised in the statement of comprehensive income. Impairment losses recognised in the statement of comprehensive income on equity instruments classified as available-for-sale are not reversed through the statement of comprehensive income.

(m) Estimation of Fair Value

The fair value of financial assets and financial liabilities must be estimated for recognition and measurement or for disclosure purposes.

The fair value of financial instruments traded in active markets is based on quoted market prices at the balance date.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. Council uses a variety of methods and makes assumptions that are based on market conditions existing at each balance date. These include the use of recent arm's length transactions, reference to other instruments that are substantially the same, discounted cash flow analysis, and option pricing models making maximum use of market inputs and relying as little as possible on entity-specific inputs.

Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments held. Other techniques, such as estimated discounted cash flows, are used to determine fair value for the remaining financial instruments.

The nominal value less estimated credit adjustments of trade receivables and payables are assumed to approximate their fair values. The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the Council for similar financial instruments.

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
for the year ending 30 June 2013

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(n) Impairment

In accordance with Australian Accounting Standards the Council's assets, other than inventories, are assessed at each balance date to determine whether there is any indication they may be impaired.

Where such an indication exists, an estimate of the recoverable amount of the asset is made in accordance with AASB 136 "Impairment of Assets" and appropriate adjustments made.

An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. Impairment losses are recognised in the statement of comprehensive income.

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of adopting the budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2011.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget document.

(o) Trade and Other Payables

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the Municipality prior to the end of the financial year that are unpaid and arise when the Municipality becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

(p) Employee Benefits

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the municipality has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Council expects to pay and includes related on-costs.

(ii) Annual Leave and Long Service Leave (Long-term Benefits)

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where Council does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
for the year ending 30 June 2013

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Interest-bearing Loans and Borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance date.

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.

(r) Provisions

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

(s) Superannuation

The Council contributes to the Local Government Superannuation Scheme and the Occupational Superannuation Fund. Both Funds are defined contribution schemes.

Contributions to defined contribution plans are recognised as an expense as they become payable.

Prepaid contributions are recognised as an asset to the extent a cash refund or a reduction in the future payments is available.

(t) Current and Non-Current Classification

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council 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 even if not expected to be realised in the next 12 months except for land held for resale where it is held as non-current based on Council's intentions to release for sale.

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
for the year ending 30 June 2013

2 REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

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 and for each of its broad activities/programs.

Council operations as disclosed in this budget encompass the following service orientated activities/programs:

GOVERNANCE

OBJECTIVE: To provide a decision making process for the efficient allocation of scarce resources. which do not concern specific council services.

GENERAL PURPOSE FUNDING

OBJECTIVE: To collect revenue to allow for the provision of services.

ACTIVITIES: Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

OBJECTIVE: To provide services to help ensure a safer community.

ACTIVITIES: Supervision of various by-laws, fire prevention, emergency services and animal control.

HEALTH

OBJECTIVE: To provide an operational framework for good community health.

ACTIVITIES: Food quality and pest control, immunization services and operation of health clinic.

EDUCATION AND WELFARE

OBJECTIVE: To meet the needs of the community in these areas.

ACTIVITIES: To provide assistance to the Local Primary School and be involved in the welfare of the aged and disabled and the general community.

HOUSING

OBJECTIVE: To help ensure adequate housing.

ACTIVITIES: Maintenance and establishment of staff and residential housing.

COMMUNITY AMENITIES

OBJECTIVE: Provide services required by the community.

ACTIVITIES: Rubbish collection services, operation of tips, noise control, administration of the town planning scheme, maintenance of rest centre and storm water drainage maintenance.

RECREATION AND CULTURE

OBJECTIVE: To establish and manage efficiently infrastructure and resources which will help the social wellbeing of the community.

ACTIVITIES: Maintenance of halls, the Aquatic Centre, recreation centres and various reserves; operation of library.

TRANSPORT

OBJECTIVE: To provide effective and efficient transport services for the community.

ACTIVITIES: Construction and maintenance of street, roads, bridges, cleaning and lighting of streets, depot and airstrip maintenance.

ECONOMIC SERVICES

OBJECTIVE: To promote the Shire and improve economic wellbeing.

ACTIVITIES: The regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control and standpipes.

OTHER PROPERTY & SERVICES

ACTIVITIES: Private works operations, plant repairs and operation costs.

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
for the year ending 30 June 2013

| 4 | RATING INFORMATION | Rate in \$ | No of Properties | Valuations | Levied | 2011/12 |
|-----|----------------------------|------------|------------------|------------|---------|---------|
| (a) | Gross Rental Values | | | \$ | \$ | \$ |
| | Residential | 11.34 | 29 | 153,400 | 17,396 | 20,133 |
| | Com/Industrial/Other | 11.34 | 5 | 47,060 | 5,337 | 5,082 |
| | Mining | 13.65 | 2 | 1,430,920 | 195,321 | 186,020 |
| | | | 36 | 1,631,380 | 218,054 | 211,235 |
| | Unimproved Values | | | | | |
| | Rural | 1.18 | 156 | 40,320,670 | 475,784 | 451,439 |
| | Mining | 1.22 | 13 | 163,230 | 1,991 | 2,090 |
| | | | 169 | 40,483,900 | 477,775 | 453,529 |
| | Minimum Rates | | | | | |
| | Gross Rental Values | | | | | |
| | Residential | \$ 355.00 | 29 | 28,361 | 10,295 | 9,450 |
| | Com/Industrial/Other | \$ 355.00 | 4 | 5,100 | 1,420 | 1,400 |
| | | | 33 | 33,461 | 11,715 | 10,850 |
| | Unimproved Values | | | | | |
| | Rural | \$ 355.00 | 23 | 340,700 | 8,165 | 8,050 |
| | Mining | \$ 55.00 | 13 | 42,482 | 715 | 676 |
| | | | 36 | 383,182 | 8,880 | 8,726 |
| | Interim/Back Rates | | | | | |
| | | | | | 716,424 | 684,340 |
| | Ex-Gratia Rates | | | | 3,295 | 0 |
| | Write-off | | | | 0 | (6,240) |
| | Total Rates | | | | 719,719 | 678,100 |
| | Other Charges | | | | | |
| | Administration Charges | \$ 12.00 | | | 360 | 4,365 |
| | Interest on Instalments | 5.50% | | | 550 | 0 |
| | Interest on Arrears | 11.00% | | | 1,650 | 0 |
| | | | | | 2,560 | 4,365 |

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

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

RATING INFORMATION continued

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

(b) Concessions, waivers and write offs

No concessions are provided for in this financial year.

(c) Discounts, penalties etc.

No discount is offered for early payment of rates

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
for the year ending 30 June 2013

(d) Instalment options

Option 1 (Full Payment).

Full amount of rates and charges including arrears to be paid on or before 4 September 2012 or 35 days after the date of service appearing on the rate notice whichever is the later.

Option 2 (Two Instalments).

First instalment can be received on or before 4 September 2012 and including all arrears and half of the current rates and service charges.

Second instalment to be made on or before 7 January 2013.

Option 3 (Four Instalments).

Ratepayers had the option of paying rates in four equal instalments

| | |
|-------------------|--------------------------|
| First instalment | Tuesday 4 September 2012 |
| Second instalment | Monday 5 November 2012 |
| Third instalment | Monday 7 January 2013 |
| Final instalment | Monday 11 March 2013 |

(e) Discounts, penalties etc.

No discount is offered for early payment of rates

(f) Instalment fees

An administration fee of \$12.00 for each of the 3 final instalments is charged. The revenue expected to be raised from this fee is \$360.

(g) Interest Charges

An interest rate of 5.5% for each of the 3 final instalments is charged.

All arrears of rates are payable on demand. Interest on rate arrears is charged at 11.0%. Proceeds from this charge is expected to be \$1,650

(h) Specified Area Rate

There is no specific area rates levied by the Shire.

5 SERVICE CHARGES

| | Amount of Charge \$ | 2012/13 Budgeted Revenue \$ | Budget Applied to Costs \$ | 2011/12 Actual \$ |
|-------------------------|------------------------------|--------------------------------------|-------------------------------------|-------------------------|
| Television Broadcasting | 110 | 7,590 | 7,590 | 7,370 |
| | | 7,590 | 7,590 | 7,370 |

The service charge is for the provision of television and radio re-broadcasting service to users in a designated area surrounding the Westonia townsite.

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
for the year ending 30 June 2013

6 GRANTS, SUBSIDIES AND CONTRIBUTIONS

| | Note | 2011/12 | | 2012/13 |
|-------------------------------------|------|------------------|------------------|------------------|
| | | Budget | Forecast | Budget |
| Operating Grants, subsidies | | 819,283 | 1,341,371 | 524,024 |
| Non operating grants, contributions | | 818,795 | 972,818 | 783,418 |
| | | <u>1,638,078</u> | <u>2,314,189</u> | <u>1,307,442</u> |

(a) Operating grants, subsidies and contributions

| | | | | |
|-------------------------|--|----------------|------------------|----------------|
| General Purpose Funding | | 725,525 | 1,262,613 | 443,024 |
| Governance | | 15,000 | 0 | 0 |
| Recreation & Culture | | 3,000 | 3,000 | 3,000 |
| Transport | | 75,758 | 75,758 | 78,000 |
| | | <u>819,283</u> | <u>1,341,371</u> | <u>524,024</u> |

(b) Operating contributions, recoveries

| | | | | |
|----------------------------|--|---------------|---------------|---------------|
| Law, Order & Public Safety | | 29,180 | 29,180 | 29,180 |
| | | <u>29,180</u> | <u>29,180</u> | <u>29,180</u> |

(c) Non Operating grants and contributions

| | | | | |
|----------------------------|--|----------------|----------------|----------------|
| Law, Order & Public Safety | | 0 | 395,323 | 0 |
| Housing | | 328,212 | 328,212 | 328,188 |
| Transport | | 490,583 | 249,283 | 455,230 |
| | | <u>818,795</u> | <u>972,818</u> | <u>783,418</u> |

7 FEES & CHARGES REVENUE

| | Note | 2011/12 | | 2012/13 |
|----------------------------|------|----------------|----------------|----------------|
| | | Budget | Forecast | Budget |
| General Purpose Funding | | 3,000 | 5,080 | 4,000 |
| Governance | | 300 | 133 | 150 |
| Law, Order & Public Safety | | 3,200 | 409 | 400 |
| Housing | | 99,350 | 173,720 | 168,120 |
| Community Amenities | | 6,600 | 9,060 | 10,500 |
| Recreation & Culture | | 12,800 | 9,595 | 7,100 |
| Transport | | 500 | 0 | 500 |
| Economic Services | | 52,700 | 40,076 | 37,050 |
| Other Property & Services | | 70,000 | 195,609 | 35,000 |
| | | <u>248,450</u> | <u>433,681</u> | <u>262,820</u> |

8 DISPOSALS OF ASSETS

| | Note | 2011/12 | | 2012/13 |
|---------------------------|------|---------------|-----------------|-----------------|
| | | Budget | Forecast | Budget |
| BY PROGRAM | | \$ | \$ | \$ |
| Governance | | 3,008 | (24,646) | 0 |
| Housing | | 53,050 | 0 | 0 |
| Transport | | (33,371) | 0 | (29,892) |
| Other Property & Services | | 2,530 | 4,498 | 0 |
| | | <u>25,217</u> | <u>(20,148)</u> | <u>(29,892)</u> |
| BY CLASS | | | | |
| Land and Buildings | | 55,580 | 4,498 | 0 |
| Plant and equipment | | (30,363) | (24,646) | (29,892) |
| | | <u>25,217</u> | <u>(20,148)</u> | <u>(29,892)</u> |

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
for the year ending 30 June 2013

| Schedule of disposals 2012/13 | Sale Proceeds | Net Book Value | Profit(Loss) |
|--------------------------------------|----------------------|-----------------------|---------------------|
| Works Supervisor Vehicle | 23,000 | 31,855 | (8,855) |
| Grader - Caterpillar 140G | 70,000 | 83,925 | (13,925) |
| Tractor | 5,000 | 12,112 | (7,112) |
| | 98,000 | 127,892 | (29,892) |

9 DISCOUNTS, INCENTIVES, CONCESSIONS, & WRITE-OFFS

No discount, waivers, concessions apply to facilities own by the Shire. Details pertaining to rates are included in Note 4

10 DEPRECIATION AND AMORTISATION

(a) Depreciation by class

| | 2011/12 | | 2012/13 |
|--------------------------------|-----------|-----------|---------|
| | Budget | Forecast | Budget |
| Buildings | 81,484 | 139,087 | 75,480 |
| Plant and Equipment | 143,222 | 155,047 | 118,102 |
| Office Furniture and Equipment | 44,965 | 23,585 | 37,079 |
| Road Infrastructure | 919,879 | 815,191 | 723,347 |
| Other Infrastructure | 0 | 0 | 16,392 |
| | 1,189,550 | 1,132,910 | 970,400 |

(b) Depreciation by program

| | | | |
|----------------------------|-----------|-----------|---------|
| Governance | 2,000 | 15,610 | 12,600 |
| Law, Order & Public Safety | 12,350 | 24,600 | 19,500 |
| Health | 100 | 110 | 100 |
| Housing | 29,000 | 59,910 | 66,500 |
| Community Amenities | 4,200 | 4,260 | 3,400 |
| Recreation & Culture | 62,800 | 69,510 | 55,200 |
| Transport | 900,000 | 809,510 | 693,500 |
| Economic Services | 19,100 | 22,260 | 17,700 |
| Other Property & Services | 160,000 | 127,140 | 101,900 |
| | 1,189,550 | 1,132,910 | 970,400 |

11 COUNCILLORS' REMUNERATION

The following fees, expenses and allowances are to be paid to council members and/or the president.

| | | |
|--------------------------|----------|-----------|
| President's allowance | 1,000.00 | pa |
| President meeting fees | 7,000.00 | per annum |
| Councillors meeting fees | 3,000.00 | per annum |
| Travel allowance | 0.73 | per km |

| | Note | 2011/12 | | 2012/13 |
|-----------------------|------|---------|----------|---------|
| | | Budget | Forecast | Budget |
| Meeting Fees | | 16,000 | 18,000 | 22,000 |
| President's Allowance | | 1,000 | 1,000 | 1,000 |
| Travelling Expenses | | 2,000 | 875 | 2,500 |
| | | 19,000 | 19,875 | 25,500 |

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
for the year ending 30 June 2013

12 CASH AT BANK/INVESTMENTS

(a) Reconciliation of Cash

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

| | Note | 2011/12 | | 2012/13 |
|---------------------|------|----------------|------------------|----------------|
| | | Budget | Forecast | Budget |
| Cash - Unrestricted | | 500 | 987,998 | 880 |
| Cash - Restricted | | 554,723 | 776,983 | 645,884 |
| | | <u>555,223</u> | <u>1,764,981</u> | <u>646,764</u> |

The following restrictions have been imposed by regulation or other externally imposed requirements:

| | | | |
|-------------------------------|----------------|----------------|----------------|
| Leave Reserve | 105,834 | 104,330 | 109,030 |
| Plant Reserve | 125,512 | 334,459 | 157,759 |
| Building Reserve | 207,187 | 203,557 | 212,757 |
| Television Reserve | 24,333 | 24,046 | 25,146 |
| Community Development Reserve | 74,298 | 73,272 | 102,172 |
| Waste Management Reserve | 17,559 | 37,320 | 39,020 |
| | <u>554,723</u> | <u>776,983</u> | <u>645,884</u> |

(b) Undrawn Borrowing Facilities

Credit Standby Arrangements

| | | | |
|--------------------------------------|--------------|--------------|--------------|
| Bank Overdraft limit | 0 | 0 | 0 |
| Bank Overdraft at Balance Date | 0 | | |
| Credit Card limit | 5,000 | 5,000 | 5,000 |
| Credit Card Balance at Balance Date | 0 | | |
| Total Amount of Credit Unused | 5,000 | 5,000 | 5,000 |

Loan Facilities

| | | | |
|------------------------|---------|---------|---------|
| Loan Facilities in use | 632,996 | 632,996 | 561,409 |
| Unused Loan Facilities | 0 | 0 | 0 |

(c) Investment earnings

| | | | |
|-----------------|---------------|---------------|---------------|
| Municipal Funds | 25,000 | 35,474 | 28,000 |
| Reserve funds | 25,300 | 17,560 | 31,400 |
| Other | 2,200 | 2,925 | 2,200 |
| | <u>52,500</u> | <u>55,959</u> | <u>61,600</u> |

13 NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Net Cash Provided By Operating Activities to Net Result

| | | | |
|--|----------------|------------------|----------------|
| Net Result | 190,812 | 829,746 | 61,696 |
| Depreciation | 1,176,800 | 1,132,910 | 970,400 |
| (Profit)/Loss on Sale of Asset | (25,217) | 20,148 | 29,892 |
| (Increase)/Decrease in Receivables | 287,854 | 340,942 | 9,425 |
| (Increase)/Decrease in Inventories | 2,527 | (13,070) | 3,837 |
| Increase/(Decrease) in Payables | (16,211) | (90,891) | 24,222 |
| Increase/(Decrease) in Employee Provisions | 0 | (1,451) | 0 |
| Grants/Cont for the Development of Assets | (1,198,695) | (972,818) | (783,418) |
| Net Cash from Operating Activities | 417,870 | 1,245,516 | 316,054 |

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
for the year ending 30 June 2013

14 INFORMATION ON BORROWINGS

(a) Debenture Repayments

| Particulars | # | Maturity Date | Interest rate | Lender | Principal 1 July | New Loans | Principal Repayments | | Principal Outstanding | | Interest Repayments | | |
|------------------------------------|---|---------------|---------------|--------|------------------|-----------|----------------------|---------|-----------------------|---------|---------------------|---------|--------|
| | | | | | | | 2012/13 | 2011/12 | 2012/13 | 2011/12 | 2012/13 | 2011/12 | |
| | | | | | | | Budget | Actual | Budget | Actual | Budget | Actual | |
| Housing | | | | | | \$ | \$ | \$ | \$ | \$ | \$ | | |
| Loan 3 - Staff Residence | 3 | 2/02/2014 | 6.32% | WATC | 12,630 | 6,118 | 5,749 | 6,512 | 12,630 | 703 | 1,072 | | |
| Loan 5 - Lifestyle Village | 5 | 10/05/2020 | 6.33% | WATC | 423,261 | 42,109 | 39,565 | 381,152 | 423,261 | 26,136 | 28,681 | | |
| Transport | | | | | | | | | | | | | |
| Loan 4 - Depot | 4 | 29/06/2018 | 7.37% | WATC | 123,100 | 16,991 | 15,805 | 106,109 | 123,100 | 8,765 | 9,951 | | |
| Other Property and Services | | | | | | | | | | | | | |
| School Bus * | 6 | 10/01/2021 | 6.17% | WATC | 74,006 | 6,370 | 5,994 | 67,636 | 74,006 | 4,469 | 4,845 | | |
| | | | | | 632,997 | | 0 | 71,588 | 67,113 | 561,409 | 632,996 | 40,073 | 44,549 |

All debenture repayments are to be financed by general purpose revenue. * identifies self supporting loans

(b) New Debentures

The Shire will have no new debentures for the financial year.

(c) Unspent Debentures

Council had \$80,000 unspent debenture funds as at 30th June 2011, however it is expected to have no unspent debenture funds as at 30th June 2012.

Council has not utilised an overdraft facility during the financial year.

It is not anticipated that a facility will be required to be utilised during 2011/12.

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
for the year ending 30 June 2013

16 NET CURRENT ASSETS

Composition of Estimated Net Current Asset Position

| | 2011/12 Budget | | 2012/13 Budget | |
|---|----------------|----------|------------------|----------|
| | Opening | Closing | Opening | Closing |
| CURRENT ASSETS | | | | |
| Cash and Cash Equivalents | 1,102,712 | 555,223 | 1,764,981 | 646,764 |
| Trade and Other Receivables | 416,847 | 72,552 | 111,419 | 101,994 |
| Self Supporting Loan | 25,287 | 22,760 | 0 | 0 |
| Inventories | 57,285 | 46,613 | 38,357 | 34,520 |
| Land held for resale | 0 | 0 | 14,143 | 14,143 |
| | 1,602,131 | 697,148 | 1,928,900 | 797,421 |
| LESS: CURRENT LIABILITIES | | | | |
| Trade and Other Payables | 70,145 | 53,934 | 31,844 | 56,066 |
| Provisions - current | 88,491 | 88,491 | 81,328 | 81,328 |
| Long Term Borrowings current | 67,113 | 0 | 0 | 0 |
| | 225,749 | 142,425 | 113,172 | 137,394 |
| NET CURRENT ASSET POSITION | 1,376,382 | 554,723 | 1,815,728 | 660,027 |
| LESS - RESTRICTED ASSETS/ADJUSTMENTS | | | | |
| Reserves | 594,158 | 554,723 | 776,984 | 645,884 |
| Land held for resale | 0 | 0 | 14,143 | 14,143 |
| | 594,158 | 554,723 | 791,127 | 660,027 |
| ESTIMATED SURPLUS/(DEFICIENCY) C/FWD | 782,224 | 0 | 1,024,601 | 0 |

17 MAJOR LAND TRANSACTIONS

It is not anticipated that a major land transaction will occur this financial year.

18 TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur this year.

19 PLAN FOR THE FUTURE

This budget is consistent with the Shire's plan for the future.

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
for the year ending 30 June 2013

20 SUPPLEMENTARY INFORMATION - SCHEDULE OF FEES & CHARGES

(All charges are inclusive to GST, where applicable)

Sch. 4 - Governance

| | | | | | |
|-----------------|-----------------|----|-------|-------|--------|
| Electoral Rolls | | \$ | 11.00 | | |
| Rate Enquiry | | \$ | 44.00 | | |
| | | | | Black | Colour |
| Photocopying | A4 single sided | \$ | 0.25 | \$ | 1.00 |
| | A4 double sided | \$ | 0.30 | \$ | 1.50 |
| | A3 single sided | \$ | 0.35 | \$ | 2.00 |
| | A3 double sided | \$ | 0.40 | \$ | 3.00 |

Sch. 10 - Community Amenities

| | | |
|---|----|--------|
| Domestic Rubbish Collection per bin per annum | \$ | 130.00 |
|---|----|--------|

Cemetery Charges:

| | | |
|--|----|--------|
| Burial Fees - Interment in any grave | \$ | 550.00 |
| Additional Charge - For interment on Sat/Sun | \$ | 55.00 |
| Niche Wall Interment Fee | \$ | 275.00 |

Sch. 11 - Recreation & Culture

| | | |
|--|----|--------|
| Complex (with alcohol) | \$ | 110.00 |
| Complex (without alcohol) | \$ | 66.00 |
| Meeting room only | \$ | 33.00 |
| Kitchen only | \$ | 33.00 |
| Badminton/Dance etc | \$ | 11.00 |
| Additional charge of \$22 or part thereof after 1.00pm | | |
| Stadium | \$ | 88.00 |
| Old Miners Hall | \$ | 88.00 |
| Marquee Hire - Residents | \$ | 110.00 |
| Marquee Hire - Other | \$ | 550.00 |

Chair and Trestle hire included in Complex and Marquee hire fee.

Additional hire fee applies for Chair and/or Trestle

| | | |
|--------------------------------------|----|------|
| Hire only. Plastic Chair Hire - each | \$ | 0.22 |
| Trestle Hire - each | \$ | 2.20 |

| | | |
|--------------------------------|----|--------|
| Oval - MDN Cricket Association | \$ | 550.00 |
|--------------------------------|----|--------|

Pool Admissions:

There is no charge for entry to the pool.

Sch. 13 - Economic Services

Caravan Park:

| | | |
|--|----|-------|
| Caravan Site – per night attended or unattended | \$ | 15.00 |
| Caravan Site – industrial crews per person per night | \$ | 15.00 |
| Caravan site – weekly attended or unattended | \$ | 80.00 |
| Tent Site - per night | \$ | 11.00 |
| Tent site or unpowered site – per week | \$ | 60.00 |
| Overflow area – powered per night | \$ | 10.00 |
| Unpowered per night | \$ | 5.00 |

SHIRE OF WESTONIA
NOTES TO AND FORMING PART OF THE BUDGET
for the year ending 30 June 2013

SUPPLEMENTARY INFORMATION - SCHEDULE OF FEES & CHARGES

continued

(All charges are inclusive to GST, where applicable)

Community Bus

Community Bus Hire \$ 0.88 per kilometer plus fuel

Standpipe Water:

Non residents or ratepayers used for business/commercial purposes \$2.20 per kilolitre.

Sch. 14 - Other Property & Services

Private Works Rates

Residents/Ratepayers

| | |
|------------------------------|-------------------|
| Graders | \$ 137.50 |
| Loader | \$ 137.50 |
| Telehandler | \$ 121.00 |
| Semi Sidetipper/Water Tanker | \$ 132.00 |
| Road Train Sidetipper | \$ 165.00 |
| Multi-tyre Roller | \$ 121.00 |
| Tractor | \$ 99.00 |
| Mini Excavator | \$ 110.00 |
| Utilities | \$ 55.00 |
| Light Truck | \$ 66.00 |
| Tree Planter | \$ 110.00 per day |
| Small Equipment | \$ 33.00 per day |
| Low Loader | \$ 242.00 per day |

Gravel/Sand per Cubic Metre \$ 11.00Cum

Gravel/Sand delivered locally \$ 22.00Cum

Charges for private works carried out by Council are based on recovery plant operating, employee costs and administration costs. Each individual job will be costed and agreed upon with the customer before works are carried out. Charges will be based on the above rates.

Housing Rents:

| | Staff | Other |
|-------------------------------|--------------|--------------|
| Lot 106 Jasper Street | \$ 40.00 | \$ 150.00 |
| Lot 127 Diorite Street | \$ 40.00 | \$ 150.00 |
| Lot 10 Diorite Street | \$ - | \$ - |
| Lot 294 Quartz Street | \$ 40.00 | \$ 150.00 |
| Lot 428 Quartz Street | \$ 40.00 | \$ 180.00 |
| * Lot 1, 2 & 3 Pyrites Street | \$ 40.00 | \$ 85.00 |

* Rental subject to Joint Venture Conditions - rental not to be more than 25% of tenants income or market value, whichever is less