



**2022-
2023**

Annual Budget



**Shire of
Woodanilling**



SHIRE OF WOODANILLING

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2023

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

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

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

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
Revenue				
Rates	2(a)	884,082	820,579	822,811
Operating grants, subsidies and contributions	10	761,123	1,284,558	592,016
Fees and charges	13	178,994	389,895	345,285
Interest earnings	11(a)	4,010	3,859	3,725
Other revenue	11(b)	950	(12,041)	0
		1,829,159	2,486,850	1,763,837
Expenses				
Employee costs		(1,061,377)	(1,105,852)	(1,023,663)
Materials and contracts		(751,481)	(538,807)	(509,122)
Utility charges		(86,839)	(87,940)	(85,090)
Depreciation on non-current assets	6	(907,075)	(775,911)	(888,733)
Insurance expenses		(109,258)	(94,943)	(76,537)
Other expenditure		(79,799)	(53,217)	(112,279)
		(2,995,829)	(2,656,670)	(2,695,424)
		(1,166,670)	(169,820)	(931,587)
Non-operating grants, subsidies and contributions	10	899,695	234,448	1,015,152
Profit on asset disposals	5(b)	143,500	0	124,656
		1,043,195	234,448	1,139,986
Net result for the period		(123,475)	64,628	208,399
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(123,475)	64,628	208,399

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

SHIRE OF WOODANILLING
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		888,082	815,633	863,811
Operating grants, subsidies and contributions		791,123	1,298,172	713,357
Fees and charges		178,994	389,895	238,944
Interest received		4,010	3,859	3,725
Goods and services tax received		0	(11,698)	0
Other revenue		950	(12,041)	0
		1,863,159	2,483,820	1,819,837
Payments				
Employee costs		(1,073,814)	(1,087,896)	(1,092,782)
Materials and contracts		(754,051)	(676,083)	(506,066)
Utility charges		(86,839)	(87,940)	(85,090)
Insurance paid		(109,258)	(94,943)	(76,537)
Other expenditure		(79,799)	(53,217)	(112,279)
		(2,103,761)	(2,000,079)	(1,872,754)
Net cash provided by (used in) operating activities	4	(240,865)	483,741	(52,917)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(733,550)	(53,588)	(746,000)
Payments for construction of infrastructure	5(a)	(1,007,695)	(463,007)	(1,215,087)
Non-operating grants, subsidies and contributions		899,695	234,448	1,015,152
Proceeds from sale of property, plant and equipment	5(b)	143,500	0	188,000
Net cash provided by (used in) investing activities		(698,050)	(282,147)	(757,935)
CASH FLOWS FROM FINANCING ACTIVITIES				
Net cash provided by (used in) financing activities		0	0	0
Net increase (decrease) in cash held		(938,915)	201,594	(810,852)
Cash at beginning of year		1,865,278	1,663,683	1,662,267
Cash and cash equivalents at the end of the year	4	926,364	1,865,278	851,415

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

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

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	3	790,605	485,418	485,418
		790,605	485,418	485,418
Revenue from operating activities (excluding rates)				
Operating grants, subsidies and contributions	10	761,123	1,284,558	592,016
Fees and charges	13	178,994	389,895	345,285
Interest earnings	11(a)	4,010	3,859	3,725
Other revenue	11(b)	950	(12,041)	0
Profit on asset disposals	5(b)	143,500	0	124,656
		1,088,577	1,666,271	1,065,682
Expenditure from operating activities				
Employee costs		(1,061,377)	(1,105,852)	(1,023,663)
Materials and contracts		(751,481)	(537,564)	(509,122)
Utility charges		(86,839)	(87,940)	(85,090)
Depreciation on non-current assets	6	(907,075)	(775,911)	(888,733)
Insurance expenses		(109,258)	(94,943)	(76,537)
Other expenditure		(79,799)	(53,217)	(112,279)
		(2,995,829)	(2,655,427)	(2,697,246)
Non-cash amounts excluded from operating activities	3(b)	767,875	775,911	852,351
Amount attributable to operating activities		(348,772)	272,173	(293,795)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	10	899,695	234,448	1,015,152
Payments for property, plant and equipment	5(a)	(733,550)	(53,588)	(746,000)
Payments for construction of infrastructure	5(a)	(1,007,695)	(463,007)	(1,215,087)
Payments for financial assets at fair value through profit and loss		0	0	1,940
Proceeds from disposal of assets	5(b)	143,500	0	188,000
Amount attributable to investing activities		(698,050)	(282,147)	(755,995)
Amount attributable to investing activities		(698,050)	(282,147)	(755,995)
FINANCING ACTIVITIES				
Transfers to cash backed reserves (restricted assets)	8(a)	(300,860)	(20,000)	(347,290)
Transfers from cash backed reserves (restricted assets)	8(a)	461,000	0	584,290
Amount attributable to financing activities		160,140	(20,000)	237,000
Budgeted deficiency before general rates		(884,082)	(29,974)	(812,790)
Estimated amount to be raised from general rates	2(a)	884,082	820,579	822,811
Net current assets at end of financial year - surplus/(deficit)	3	0	790,605	10,021

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

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

1 (a) BASIS OF PREPARATION

The annual budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and 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 Woodanilling controls resources to carry on its functions have been included in the financial statements forming part of this annual budget.

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

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

2021/22 actual balances

Balances shown in this budget as 2021/22 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Initial application of accounting standards

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

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

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

New accounting standards for application in future years

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

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

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

Judgements, estimates and assumptions

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

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

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

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

Rounding off figures

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

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

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

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

SERVICE CHARGES

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

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

PROFIT ON ASSET DISPOSAL

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

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

1 (c) KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE	ACTIVITIES
Governance Members of Council, civic reception, functions, public relations, electoral requirements, and administration	Members of Council Administration
General purpose funding Rates, general purpose revenue	Rates General purpose revenue
Law, order, public safety Supervision of various by-laws, fire prevention, and animal control	Fire prevention Animal control Other
Health Food control, meat inspection, water testing, and health inspection services	Preventative services Community health Other
Education and welfare Well aged housing and services for youth and aged	Disability access and inclusion Care of senior citizens
Housing Staff Housing	Staff Housing
Community amenities Refuse site, cemetery and public conveniences	Sanitation Storm water drainage Town planning Protection of environment Other
Recreation and culture Maintenance of halls, parks, gardens, and ovals, library and heritage	Public halls Swimming areas Libraries Other
Transport Road construction and maintenance, footpaths and traffic signs	Road construction Road maintenance Road plant purchases Transport licensing agency
Economic services Area promotion, pest control, building control	Rural services Tourism Building control Other
Other property and services Private works, public works overheads and plant operation	Private works Public works overheads Plant operation costs Stock control Salaries and wages

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

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2022/23 Budgeted rate revenue	2022/23 Budgeted interim rates	2022/23 Budgeted back rates	2022/23 Budgeted total revenue	2021/22 Actual total revenue	2021/22 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) Differential general rates or general rates										
Gross Rental Valuations					0			0		
GRV	Gross Rental Valuation	0.12791	99	885,828	113,304			113,304	104,872	104,873
Unimproved Valuations					0			0		
UV	Unimproved Valuation	0.00477	190	160,465,000	765,258			765,258	716,724	716,358
Sub-Total			289	161,350,828	878,562	0	0	878,562	821,596	821,231
Minimum payment										
		\$								
GRV	Gross Rental Valuation	500	66	101,895	33,000			33,000	28,810	28,810
UV	Unimproved Valuation	500	33	1,613,556	16,500			16,500	13,572	9,890
Sub-Total			99	1,715,451	49,500	0	0	49,500	42,382	38,700
			388	163,066,279	928,062	0	0	928,062	863,978	859,931
Discounts on general rates (Refer note 2(e))								(42,000)	(37,720)	(31,720)
Concessions on general rates (Refer note 2(f))								(3,000)	(5,400)	(5,400)
Total amount raised from general rates								883,062	820,579	822,811
(ii) Specified area and ex gratia rates										
Ex-gratia rates										
CBH Group					1,916			1,916		
Total ex-gratia rates					0	1,916	0	1,916	0	0
Total specified area and ex gratia rates								1,916	0	0
Total rates								884,082	820,579	822,811

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

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	19/10/2022	0	0.0%	7.0%
Option two				
First instalment	19/10/2022	0	0.0%	7.0%
Second instalment	20/02/2023	5	3.0%	7.0%
Option three				
First instalment	19/10/2022	0	0.0%	7.0%
Second instalment	19/12/2022	5	3.0%	7.0%
Third instalment	20/02/2023	5	3.0%	7.0%
Fourth instalment	24/04/2023	5	3.0%	7.0%

	2022/23 Budget revenue	2021/22 Actual revenue	2021/22 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	225	245	150
Instalment plan interest earned	150	142	150
Unpaid rates and service charge interest earned	3,000	3,545	3,500
	3,375	3,932	3,800

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

(d) Service Charges

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Early payment discounts

Rate, fee or charge to which discount is granted	Note	Discount %	Discount (\$)	2022/23 Budget	2021/22 Actual	2021/22 Budget	Circumstances in which discount is granted
General Rates		5.0%		\$ 40,000	\$ 36,000	\$ 30,000	Early payment of rates in full by close of business on 19/10/2022
General Rates		50.0%		2,000	1,720	1,720	All rates and charges paid in full within 35 days of issue. In addition Council provides a 50% discount on general rates only to Lots 32,33,34,35 & 38 DP 223222, Quartermaine & Shenton Roads, Woodanilling and Lots 2,3 & 4 DP 227523 Albany Highway due to planning restrictions on these lots.
				42,000	37,720	31,720	

(f) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Note	Type	Discount %	Discount (\$)	2022/23 Budget	2021/22 Actual	2021/22 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
GRV (Urban Farm)		Concession	50.0%		\$ 3,000	\$ 5,400	\$ 5,400	Assessments being zoned "local rural" adjacent to land zoned "regional rural" that is currently being run as an operational farm which would otherwise be rated as unimproved land.	Moving from differential to general rating to make the use consistent
					3,000	5,400	5,400		

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

3. NET CURRENT ASSETS

		2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022	
Note		\$	\$	\$	
(a) Composition of estimated net current assets					
Current assets					
	Cash and cash equivalents - unrestricted	4	74,581	903,355	1,050,357
	Cash and cash equivalents - restricted	4	851,783	961,923	611,910
	Receivables		111,810	95,810	50,284
	Inventories		23,371	28,371	12,098
			1,061,545	1,989,459	1,724,649
Less: current liabilities					
	Trade and other payables		(112,132)	(119,702)	(212,584)
	Contract liabilities		(142,837)	(92,837)	0
	Employee provisions		(100,229)	(117,229)	(80,270)
			(355,198)	(329,768)	(292,854)
	Net current assets		706,347	1,659,691	1,431,795
	Less: Total adjustments to net current assets	3.(c)	(708,946)	(869,086)	(611,910)
	Net current assets used in the Rate Setting Statement		0	790,605	819,885

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*.

		2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022	
Note		\$	\$	\$	
Adjustments to operating activities					
	Less: Profit on asset disposals	5(b)	(143,500)	0	(124,656)
	Less: Fair value adjustments to financial assets at fair value through profit and loss			0	(2,000)
	Add: Loss on disposal of assets	5(b)	0	0	1,822
	Add: Depreciation on assets	6	907,075	775,911	888,733
	Movement in non-current employee provisions		4,300	0	(17,889)
	Movement in current contract liabilities associated with restricted cash		0	0	106,341
	Non cash amounts excluded from operating activities		767,875	775,911	852,351

(c) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

	Less: Cash - restricted reserves	8	(708,946)	(869,086)	(611,910)
	Total adjustments to net current assets		(708,946)	(869,086)	(611,910)

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

3 (d) NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

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

LAND HELD FOR RESALE

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

GOODS AND SERVICES TAX (GST)

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

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

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

4. RECONCILIATION OF CASH

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

Note	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Cash at bank and on hand	926,364	1,865,278	1,662,267
Total cash and cash equivalents	926,364	1,865,278	1,662,267
Held as			
- Unrestricted cash and cash equivalents	3(a) 74,581	903,355	1,050,357
- Restricted cash and cash equivalents	3(a) 851,783	961,923	611,910
	926,364	1,865,278	1,662,267
Restrictions			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	851,783	961,923	611,910
	851,783	961,923	611,910
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Financially backed reserves	8 708,946	869,086	611,910
Contract liabilities	142,837	92,837	0
	851,783	961,923	611,910
Reconciliation of net cash provided by operating activities to net result			
Net result	(123,475)	64,628	208,339
Depreciation	6 907,075	775,911	888,733
(Profit)/loss on sale of asset	5(b) (143,500)	0	(122,834)
Share of profit or (loss) of associates accounted for using the equity method	0	0	0
(Increase)/decrease in receivables	(16,000)	10,474	56,000
(Increase)/decrease in contract assets	0	0	106,341
(Increase)/decrease in inventories	5,000	(5,223)	10,000
Increase/(decrease) in payables	(7,570)	(99,826)	(6,944)
Increase/(decrease) in contract liabilities	50,000	(13,504)	(106,341)
Increase/(decrease) in employee provisions	(12,700)	(14,271)	(69,119)
Non-operating grants, subsidies and contributions	(899,695)	(234,448)	(1,015,152)
Net cash from operating activities	(240,865)	483,741	(50,977)

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

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

5. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program									2022/23 Budget total	2021/22 Actual total	2021/22 Budget total
	Governance	General purpose funding	Law, order, public safety	Health	Education and welfare	Housing	Community amenities	Recreation and culture	Transport			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>												
Buildings - specialised					6,000	10,000	45,000	56,650		117,650		
Furniture and equipment	5,400		12,000							17,400	7,046	79,000
Plant and equipment	58,500								540,000	598,500	46,542	667,000
	63,900	0	12,000	0	6,000	10,000	45,000	56,650	540,000	733,550	53,588	746,000
<i>Infrastructure</i>												
Infrastructure - roads									755,159	755,159	462,917	1,215,087
Infrastructure - footpaths									50,000	50,000		
Infrastructure - drainage							143,000			143,000		
Infrastructure - parks and ovals							34,536	25,000		59,536	90	
	0	0	0	0	0	0	177,536	25,000	805,159	1,007,695	463,007	1,215,087
Total acquisitions	63,900	0	12,000	0	6,000	10,000	222,536	81,650	1,345,159	1,741,245	516,595	1,961,087

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

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

5. FIXED ASSETS

(b) Disposals of Assets

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

	2022/23 Budget Net Book Value	2022/23 Budget Sale Proceeds	2022/23 Budget Profit	2022/23 Budget Loss	2021/22 Actual Net Book Value	2021/22 Actual Sale Proceeds	2021/22 Actual Profit	2021/22 Actual Loss	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Governance	0	28,500	28,500	0	0	0	0	0	0	30,000	30,000	0
Transport	0	115,000	115,000	0	0	0	0	0	65,226	158,060	94,656	(1,822)
	0	143,500	143,500	0	0	0	0	0	65,226	188,060	124,656	(1,822)
By Class												
<u>Property, Plant and Equipment</u>												
Plant and equipment	0	143,500	143,500	0	0	0	0	0	65,226	188,060	124,656	(1,822)
	0	143,500	143,500	0	0	0	0	0	65,226	188,060	124,656	(1,822)

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

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

6. ASSET DEPRECIATION

By Program

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

By Class

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

2022/23 Budget	2021/22 Actual	2021/22 Budget
\$	\$	\$
	1,391	1,390
14,298	10,868	7,520
26,207	26,208	26,208
14,950	14,950	14,950
12,782	12,531	5,833
70,369	72,095	71,546
587,235	450,597	444,863
181,235	187,271	316,423
907,076	775,911	888,733
111,645	109,813	112,614
18,146	26,647	15,639
187,144	189,661	316,423
484,800	349,421	343,322
9,997	9,997	10,674
88,233	87,939	87,628
7,111	2,433	2,433
907,076	775,911	888,733

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	20 to 80 years
Infrastructure - footpaths	20 years
Infrastructure - drainage	80 years
Infrastructure - parks and ovals	30 to 75 years

AMORTISATION

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

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

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

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

7. INFORMATION ON BORROWINGS

(b) New borrowings - 2022/23

(d) Credit Facilities

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Credit card limit	4,000	4,000	4,000
Credit card balance at balance date	(700)	(710)	(500)
Total amount of credit unused	3,300	3,290	3,500

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

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

8. FINANCIALLY BACKED RESERVES

(a) Financially Backed Reserves - Movement

	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance	2021/22 Actual Opening Balance	2021/22 Actual Transfer to	2021/22 Actual Transfer (from)	2021/22 Actual Closing Balance	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation												
(a) Plant Replacement Reserve	669,024	250,660	(455,000)	464,684	669,024			669,024	668,887	125,000	(482,000)	311,887
(b) Building Reserve	42,092	25,042		67,134	42,092			42,092	42,082	152,290		194,372
(c) Office Equipment Reserve	14,031	14		14,045	14,031			14,031	14,028			14,028
(d) Road Construction Reserve	21,628	22		21,650	21,628			21,628	21,623	50,000		71,623
(e) Affordable Housing Reserve	102,311	102	(6,000)	96,413	102,311			102,311	102,290		(102,290)	0
	849,086	275,840	(461,000)	663,926	849,086	0	0	849,086	848,910	327,290	(584,290)	591,910
Restricted by council												
(a) Staff Leave Reserve	20,000	25,020		45,020	0	20,000		20,000	0	20,000		20,000
	869,086	300,860	(461,000)	708,946	849,086	20,000	0	869,086	848,910	347,290	(584,290)	611,910

(b) Financially Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Plant Replacement Reserve	As per Plant Replacement Program	To be used to fund the net cost of plant and equipment purchases as determined in the 10 Year Plant Replacement Program
(b) Building Reserve	As required	To be used to meet requirements for providing new buildings for Council purposes, other than affordable housing or recreational facilities, or for major maintenance
(c) Office Equipment Reserve	As required	To be used for the purchase of office equipment and future computer upgrades
(d) Road Construction Reserve	As required	To be used to fund road construction project cost escalation if required
(e) Affordable Housing Reserve	As per Building Plan	To be used to meet requirements for affordable housing, either new or major upgrades into the future
(a) Staff Leave Reserve	As required	To fund any relief or interim positions and recruitment / locum agency costs that might arise

(c) Cash Backed Reserves - Change in Use

The Shire has resolved to make the following changes in the use of part of the money in a reserve account. This money is to be used or set aside for a purpose other than the purpose for which the account was established.

Cash Backed Reserve	Proposed new purpose of the reserve	Reasons for changing the use of the reserve	2022/23 Budget amount to be used	2022/23 Budget change of purpose
Staff Leave Reserve	To provide provisions to meet Council's Long Service and Accrued Annual Leave liabilities to minimise the effect on Council's budget annually	To ensure reserve funds can be utilised for their intended and proper purpose	\$ 0	\$ 45,020
			0	45,020

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

9. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

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

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

10. PROGRAM INFORMATION

Income and expenses

Income excluding grants, subsidies and contributions

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Governance	29,050	156	30,000
General purpose funding	889,017	827,083	828,236
Law, order, public safety	1,150	22,246	9,700
Health	900	561	0
Education and welfare	56,139	53,145	52,500
Housing	25,780	23,761	23,700
Community amenities	27,000	28,562	31,500
Recreation and culture	4,100	2,938	4,205
Transport	122,500	183,827	267,356
Economic services	34,150	38,603	46,280
Other property and services	21,750	21,412	5,000
	1,211,536	1,202,294	1,298,477

Operating grants, subsidies and contributions

Governance	0	33,300	0
General purpose funding	602,116	1,056,895	404,301
Law, order, public safety	36,391	27,380	32,343
Education and welfare	10,000	9,323	54,000
Housing	1,700	1,705	0
Recreation and culture	0	16,695	0
Transport	87,416	81,372	81,372
Other property and services	23,500	57,886	20,000
	761,123	1,284,556	592,016

Non-operating grants, subsidies and contributions

General purpose funding	515,008	7,645	0
Law, order, public safety	0	0	23,985
Community amenities	100,000	0	54,000
Transport	284,687	226,803	937,167
	899,695	234,448	1,015,152

Total Income

	2,872,354	2,721,298	2,905,645
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Expenses

Governance	(287,008)	(205,975)	(277,716)
General purpose funding	(26,439)	(21,546)	(19,022)
Law, order, public safety	(151,166)	(122,522)	(115,157)
Health	(102,930)	(60,194)	(35,224)
Education and welfare	(80,876)	(42,621)	(58,005)
Housing	(55,811)	(71,672)	(47,249)
Community amenities	(234,950)	(181,077)	(141,407)
Recreation and culture	(277,557)	(243,611)	(205,676)
Transport	(1,603,263)	(1,583,969)	(1,513,920)
Economic services	(162,663)	(77,639)	(95,183)
Other property and services	(13,166)	(45,844)	(188,687)

Total expenses

	(2,995,829)	(2,656,670)	(2,697,246)
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Net result for the period

	(123,475)	64,628	208,399
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11. OTHER INFORMATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	860	173	150
- Other funds	0	0	150
Other interest revenue (refer note 1b)	3,150	3,687	3,650
	4,010	3,860	3,950
* 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	950	(12,041)	0
	950	(12,041)	0
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	40,000	35,000	31,500
	40,000	35,000	31,500
(d) Write offs			
General rate	1,000	786	400
	1,000	786	400

12. ELECTED MEMBERS REMUNERATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
President			
President's allowance	6,169	5,972	7,000
Meeting attendance fees	3,679	3,545	4,550
Annual allowance for ICT expenses	1,050	1,050	1,050
Travel and accommodation expenses	340	501	
	11,238	11,068	12,600
Deputy President			
Deputy President's allowance	1,542	4,977	4,000
Meeting attendance fees	3,679	3,545	4,550
Annual allowance for ICT expenses	1,050	1,050	1,050
Travel and accommodation expenses	340		
	6,611	9,572	9,600
Elected Member 3			
Meeting attendance fees	3,679	3,589	4,550
Annual allowance for ICT expenses	1,050	1,050	1,050
Travel and accommodation expenses	340	500	500
	5,069	5,139	6,100
Elected Member 4			
Meeting attendance fees	3,679	3,589	4,550
Annual allowance for ICT expenses	1,050	1,050	1,050
Travel and accommodation expenses	340		
	5,069	4,639	5,600
Elected Member 5			
Meeting attendance fees	3,679	3,589	4,550
Annual allowance for ICT expenses	1,050	1,050	1,050
Travel and accommodation expenses	300		
	5,029	4,639	5,600
Elected Member 6			
Meeting attendance fees	3,679	3,588	3,500
Annual allowance for ICT expenses	1,050	1,050	800
Travel and accommodation expenses	340		
	5,069	4,638	4,300
Total Elected Member Remuneration	38,085	39,695	43,800
President's allowance	6,169	5,972	7,000
Deputy President's allowance	1,542	4,977	4,000
Meeting attendance fees	22,074	21,445	26,250
Annual allowance for ICT expenses	6,300	6,300	6,050
Travel and accommodation expenses	2,000	1,001	500
	38,085	39,695	43,800

13. FEES AND CHARGES

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
By Program:			
Governance	100	180	200
General purpose funding	925	2,640	1,500
Law, order, public safety	1,150	35,639	9,700
Health	900	561	0
Education and welfare	56,139	53,145	52,500
Housing	25,780	23,761	23,700
Community amenities	27,000	28,562	31,500
Recreation and culture	4,100	2,938	4,205
Transport	7,000	182,454	172,700
Economic services	34,150	38,603	46,280
Other property and services	21,750	21,412	3,000
	178,994	389,895	345,285

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