



Annual Budget 2023-2024



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SHIRE OF WOODANILLING
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

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
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
Revenue				
Rates	2(a)	\$ 988,172	\$ 888,848	\$ 884,082
Grants, subsidies and contributions	10	225,116	1,478,066	761,123
Fees and charges	13	276,594	309,900	178,994
Interest revenue	11(a)	9,800	17,122	4,010
Other revenue	11(b)	10,750	(57)	950
		1,510,432	2,693,879	1,829,159
Expenses				
Employee costs		(909,264)	(1,139,578)	(1,061,377)
Materials and contracts		(1,012,661)	(438,485)	(751,481)
Utility charges		(100,685)	(87,082)	(86,839)
Depreciation	6	(865,691)	(770,651)	(907,075)
Insurance		(112,410)	(109,490)	(109,258)
Other expenditure		(252,590)	(225,771)	(79,799)
		(3,253,301)	(2,771,057)	(2,995,829)
		(1,742,869)	(77,178)	(1,166,670)
Capital grants, subsidies and contributions	10	1,383,572	391,061	899,695
Profit on asset disposals	5	0	0	143,500
		1,383,572	391,061	1,043,195
Net result for the period		(359,297)	313,883	(123,475)
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(359,297)	313,883	(123,475)

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 2024

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		\$ 988,172	\$ 880,499	\$ 888,082
Grants, subsidies and contributions		225,116	1,497,898	791,123
Fees and charges		276,594	309,900	178,994
Interest revenue		9,800	17,122	4,010
Goods and services tax received		150,000	136,833	0
Other revenue		10,750	(57)	950
		1,660,432	2,842,195	1,863,159
Payments				
Employee costs		(909,264)	(1,140,685)	(1,073,814)
Materials and contracts		(1,012,661)	(380,810)	(754,051)
Utility charges		(100,685)	(87,082)	(86,839)
Insurance		(112,410)	(109,490)	(109,258)
Other expenditure		(252,590)	(225,771)	(79,799)
		(2,537,610)	(2,093,838)	(2,103,761)
Net cash provided by (used in) operating activities	4	(877,178)	748,357	(240,865)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(298,100)	(44,163)	(733,550)
Payments for construction of infrastructure	5(b)	(1,497,687)	(455,837)	(1,007,695)
Capital grants, subsidies and contributions		1,098,414	573,462	899,695
Proceeds from sale of property, plant and equipment	5(a)	24,000	0	143,500
Proceeds on disposal of financial assets at fair value through profit and loss		0	92	0
Net cash provided by (used in) investing activities		(673,373)	73,554	(698,050)
Net increase (decrease) in cash held		(1,550,551)	821,911	(938,915)
Cash at beginning of year		2,687,105	1,865,194	1,865,278
Cash and cash equivalents at the end of the year	4	1,136,554	2,687,105	926,364

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

SHIRE OF WOODANILLING
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2024

		2023/24	2022/23	2022/23
	NOTE	Budget	Actual	Budget
OPERATING ACTIVITIES				
Revenue from operating activities				
Rates	2(a)	\$ 988,172	\$ 888,848	\$ 884,082
Grants, subsidies and contributions	10	225,116	1,478,066	761,123
Fees and charges	13	276,594	309,900	178,994
Interest revenue	11(a)	9,800	17,122	4,010
Other revenue	11(b)	10,750	(57)	950
Profit on asset disposals	5	0	0	143,500
		1,510,432	2,693,879	1,972,659
Expenditure from operating activities				
Employee costs		(909,264)	(1,139,578)	(1,061,377)
Materials and contracts		(1,012,661)	(438,485)	(751,481)
Utility charges		(100,685)	(87,082)	(86,839)
Depreciation	6	(865,691)	(770,651)	(907,075)
Insurance		(112,410)	(109,490)	(109,258)
Other expenditure		(252,590)	(225,771)	(79,799)
		(3,253,301)	(2,771,057)	(2,995,829)
Non-cash amounts excluded from operating activities	3(b)	865,692	836,380	767,875
Amount attributable to operating activities		(877,177)	759,202	(255,295)
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions	10	1,383,572	391,061	899,695
Proceeds from disposal of assets	5	24,000	0	143,500
Proceeds on disposal of financial assets at fair value through profit and loss		0	92	0
		1,407,572	391,153	1,043,195
Outflows from investing activities				
Payments for property, plant and equipment	5(a)	(298,100)	(44,163)	(733,550)
Payments for construction of infrastructure	5(b)	(1,497,687)	(455,837)	(1,007,695)
		(1,795,787)	(500,000)	(1,741,245)
Amount attributable to investing activities		(388,215)	(108,847)	(698,050)
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	8(a)	172,100	0	461,000
		172,100	0	461,000
Outflows from financing activities				
Transfers to reserve accounts	8(a)	(110,860)	(207,963)	(300,860)
		(110,860)	(207,963)	(300,860)
Amount attributable to financing activities		61,240	(207,963)	160,140
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	3	1,204,152	761,760	790,605
Amount attributable to operating activities		(877,177)	759,202	(255,295)
Amount attributable to investing activities		(388,215)	(108,847)	(698,050)
Amount attributable to financing activities		61,240	(207,963)	160,140
Surplus or deficit at the end of the financial year	3	0	1,204,152	0

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

**SHIRE OF WOODANILLING
FOR THE YEAR ENDED 30 JUNE 2024
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1(a) BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

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

2022/23 actual balances

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

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Initial application of accounting standards

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

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

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

New accounting standards for application in future years

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

- AASB 2014-10 Amendments to Australian Accounting Standards
 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards
 - Classification of Liabilities as Current or Non-current
- AASB 2021-7c Amendments to Australian Accounting Standards
 - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards
 - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
 - Non-current Liabilities with Covenants
- AASB 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

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

Judgements, estimates and assumptions

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

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

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

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

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

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

REVENUES

RATES

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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

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

SERVICE CHARGES

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

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

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

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2023/24 Budgeted rate revenue	2023/24 Budgeted interim rates	2023/24 Budgeted back rates	2023/24 Budgeted total revenue	2022/23 Actual total revenue	2022/23 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) General rates										
GRV Properties	Gross rental valuation	0.139422	99	886,036	123,532	0	0	123,532	113,324	113,304
Unimproved Properties	Unimproved valuation	0.004251	192	197,172,000	838,178	1,000	0	839,178	767,378	765,258
Total general rates			291	198,058,036	961,710	1,000	0	962,710	880,702	878,562
		Minimum								
(ii) Minimum payment		\$								
GRV Properties	Gross rental valuation	545	70	104,025	38,150	0	0	38,150	33,000	33,000
Unimproved Properties	Unimproved valuation	545	35	1,919,450	19,075	0	0	19,075	16,500	16,500
Total minimum payments			105	2,023,475	57,225	0	0	57,225	49,500	49,500
Total general rates and minimum payments			396	200,081,511	1,018,935	1,000	0	1,019,935	930,202	928,062
		Minimum								
(iii) Specified area rates		\$								
Waste Collection Rate	Gross Rental Value	50		990,061	8,450	0	0	8,450	0	0
Waste Collection Rate	Unimproved Value	50		198,965,500	10,700	0	0	10,700	0	0
Total specified area rates			100	199,955,561	19,150	0	0	19,150	0	0
(iv) Ex-gratia rates										
CBH Group					2,087	0	0	2,087	1,915	1,916
Total ex-gratia rates			0	0	2,087	0	0	2,087	1,915	1,916
					1,040,172	1,000	0	1,041,172	932,117	929,978
Discounts (Refer note 2(e))								(45,132)	(37,065)	(40,000)
Waivers or Concessions (Refer note 2(f))								(7,868)	(6,204)	(5,000)
Total rates					1,040,172	1,000	0	988,172	888,848	884,082

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

The general rates detailed for the 2023/24 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)

22 September 2023

Option 2 (Two Instalments)

22 September 2023

30 January 2024

Option 3 (Four Instalments)

22 September 2023

28 November 2023

30 January 2024

3 April 2024

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	22 September 2023	0	0.00%	7.00%
Option two				
First instalment	22 September 2023	0	0.00%	7.00%
Second instalment	30 January 2024	5	3.00%	7.00%
Option three				
First instalment	22 September 2023	0	0.00%	7.00%
Second instalment	28 November 2023	5	3.00%	7.00%
Third instalment	30 January 2024	5	3.00%	7.00%
Fourth instalment	3 April 2024	5	3.00%	7.00%

	2023/24 Budget revenue	2022/23 Actual revenue	2022/23 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	295	295	225
Instalment plan interest earned	300	341	150
Unpaid rates and service charge interest earned	3,500	8,535	3,000
	4,095	9,171	3,375

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

	Budgeted rate applied to costs	Budgeted rate set aside to reserve	Reserve Amount to be applied to costs	Purpose of the rate	Area or properties rate is to be imposed on
Specified area rate	\$	\$	\$		
Waste Collection Rate GRV	8,450	0	0	To contribute towards the maintenance, renewal, replacement and rehabilitation of the waste facilities within the Shire.	Applied to all properties within the Shire.
Waste Collection Rate UV	10,700	0	0		
	19,150	0	0		

(d) Service Charges

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

(e) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2023/24 Budget	2022/23 Actual	2022/23 Budget	Circumstances in which discount is granted
General rate	Rate	5.00%	\$	\$ 45,132	\$ 37,065	\$ 40,000	Full payment of rates within 35 days from date of issue of rate notice.
				45,132	37,065	40,000	

(f) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2023/24 Budget	2022/23 Actual	2022/23 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
General rate	Rate	Concession	50.00%	\$	\$ 2,180	\$ 1,000	\$ 2,000	Upon written application to Council	To provide a reduction in rates in recognition of the planning restrictions on the land. Council provides a concession of 50% on general rates to Lots 32, 33, 34, 35 and 38 DP 223222, Quatermaine and Shenton Roads, Woodanilling, and Lots 2, 3 and 4 DP227523 Albany Highway.
General rate - GRV Urban farmland	Rate	Concession	50.00%		5,688	5,204	3,000	Upon written application to Council	To provide a reduction in general rates in recognition of the GRV valuation methodology applied to the land that is zoned 'local rural' and is currently being run as an operational farm that would normally be rated as unimproved land. Council provides a concession of 50% on general rates to assessments A290, A291, A294 and A437 which are zoned 'local rural' adjacent to land zoned 'regional rural'.
					7,868	6,204	5,000		

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

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
 Receivables
 Inventories

Less: current liabilities

Trade and other payables
 Capital grant/contribution liability
 Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
4	1,136,554	2,687,105	926,364
	94,794	94,794	111,810
	5,920	5,920	23,371
	1,237,268	2,787,819	1,061,545
	(160,472)	(160,472)	(112,132)
	0	(285,158)	(142,837)
	(121,580)	(121,580)	(100,229)
	(282,052)	(567,210)	(355,198)
	955,216	2,220,609	706,347
3(c)	(955,216)	(1,016,457)	(708,946)
	0	1,204,152	0

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

3. NET CURRENT ASSETS (CONTINUED)

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

Items excluded from calculation of budgeted deficiency

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

(b) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals
 Add: Depreciation
 Movement in current employee provisions
 Non-cash movements in non-current assets and liabilities:
 - Pensioner deferred rates
 - Employee provisions

Non cash amounts excluded from operating activities

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
5	0	0	(143,500)
6	865,691	770,651	907,075
	1	60,591	0
	0	(13,312)	0
	0	18,450	4,300
	865,692	836,380	767,875

(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 Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

Less: Cash - reserve accounts
 Add: Current liabilities not expected to be cleared at end of year
 - Current portion of employee benefit provisions (LSL)

Total adjustments to net current assets

8	(1,015,808)	(1,077,048)	(708,946)
	60,592	60,591	0
	(955,216)	(1,016,457)	(708,946)

3(d) NET CURRENT ASSETS (CONTINUED)

MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

CONTRACT ASSETS

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

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

4. RECONCILIATION OF CASH

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

	Note	2023/24 Budget	2022/23 Actual	2022/23 Budget
Cash at bank and on hand		\$ 1,136,554	\$ 2,687,105	\$ 926,364
Total cash and cash equivalents		1,136,554	2,687,105	926,364
Held as				
- Unrestricted cash and cash equivalents	3(a)	120,746	1,324,899	74,581
- Restricted cash and cash equivalents	3(a)	1,015,808	1,362,206	851,783
		1,136,554	2,687,105	926,364
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		1,015,808	1,362,206	851,783
		1,015,808	1,362,206	851,783
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	8	1,015,808	1,077,048	708,946
Unspent capital grants, subsidies and contribution liabilities		0	285,158	142,837
		1,015,808	1,362,206	851,783
Reconciliation of net cash provided by operating activities to net result				
Net result		(359,297)	313,883	(123,475)
Depreciation	6	865,691	770,651	907,075
(Profit)/loss on sale of asset	5	0	0	(143,500)
(Increase)/decrease in receivables		0	(25,034)	(16,000)
(Increase)/decrease in contract assets		0	23,350	0
(Increase)/decrease in inventories		0	22,451	5,000
Increase/(decrease) in payables		0	48,612	(7,570)
Increase/(decrease) in unspent capital grants		(285,158)	182,401	50,000
Increase/(decrease) in employee provisions		0	(14,495)	(12,700)
Capital grants, subsidies and contributions		(1,098,414)	(573,462)	(899,695)
Net cash from operating activities		(877,178)	748,357	(240,865)

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

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

5. FIXED ASSETS

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

	2023/24 Budget 2023/24 Budget Additions	2023/24 Budget Disposals - Net Book Value	2023/24 Budget Disposals - Sale Proceeds	2023/24 Budget Disposals - Profit or Loss	2022/23 Actual 2022/23 Actual Additions	2022/23 Disposals - Net Book Value	2022/23 Actual Disposals - Sale Proceeds	2022/23 Actual Disposals - Profit or Loss	2022/23 Budget 2022/23 Budget Additions	2022/23 Budget Disposals - Net Book Value	2022/23 Budget Disposals - Sale Proceeds	2022/23 Budget Disposals - Profit or Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment												
Buildings	90,000	0	0	0	44,163	0	0	0	117,650	0	0	0
Furniture and equipment	0	0	0	0	0	0	0	0	17,400	0	0	0
Plant and equipment	208,100	24,000	24,000	0	0	0	0	0	598,500	0	143,500	143,500
Total	298,100	24,000	24,000	0	44,163	0	0	0	733,550	0	143,500	143,500
(b) Infrastructure												
Infrastructure - roads	1,278,424	0	0	0	422,564	0	0	0	755,159	0	0	0
Infrastructure - footpaths	50,000	0	0	0	0	0	0	0	50,000	0	0	0
Infrastructure - bridges and drainage	109,727	0	0	0	33,273	0	0	0	143,000	0	0	0
Infrastructure - parks and ovals	59,536	0	0	0	0	0	0	0	59,536	0	0	0
Total	1,497,687	0	0	0	455,837	0	0	0	1,007,695	0	0	0
Total	1,795,787	24,000	24,000	0	500,000	0	0	0	1,741,245	0	143,500	143,500

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

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

6. DEPRECIATION

By Class

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

By Program

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

2023/24 Budget	2022/23 Actual	2022/23 Budget
\$	\$	\$
108,542	110,075	111,644
27,055	27,066	18,146
172,439	163,840	187,144
456,990	369,301	484,800
9,997	9,997	9,997
88,233	87,939	88,233
2,435	2,433	7,111
865,691	770,651	907,075
0	0	14,298
14,746	14,701	26,207
24,655	26,208	0
14,950	14,950	14,950
13,320	13,322	12,782
73,030	73,061	70,369
558,460	470,478	587,234
166,530	157,931	181,235
865,691	770,651	907,075

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings	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 - bridges and drainage	80 Years
Infrastructure - parks and ovals	30 to 75 Years

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

7. BORROWINGS

(a) Borrowing repayments

The Shire has not budgeted to have any borrowings for the year ended 30th June 2024 and did not have or budget to have any borrowings for the year ended 30th June 2023

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

7. BORROWINGS

(b) New borrowings - 2023/24

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

(c) Unspent borrowings

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

(d) Credit Facilities

**Undrawn borrowing facilities
credit standby arrangements**

Credit card limit
Credit card balance at balance date
Total amount of credit unused

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Credit card limit	4,000	4,000	4,000
Credit card balance at balance date	0	0	(700)
Total amount of credit unused	4,000	4,000	3,300

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy due to the unobservable inputs, including own credit risk.

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

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2023/24 Budget Opening Balance	2023/24 Budget Transfer to	2023/24 Budget Transfer (from)	2023/24 Budget Closing Balance	2022/23 Actual Opening Balance	2022/23 Actual Transfer to	2022/23 Actual Transfer (from)	2022/23 Actual Closing Balance	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Staff Leave reserve	45,183	25,020	0	70,203	20,000	25,183	0	45,183	20,000	25,020	0	45,020
(b) Plant replacement reserve	825,154	60,660	(172,100)	713,714	669,024	156,130	0	825,154	669,024	250,660	(455,000)	464,684
(c) Building reserve	67,477	25,042	0	92,519	42,091	25,386	0	67,477	42,092	25,042	0	67,134
(d) Office equipment reserve	14,159	14	0	14,173	14,030	129	0	14,159	14,031	14	0	14,045
(e) Road construction reserve	21,826	22	0	21,848	21,628	198	0	21,826	21,628	22	0	21,650
(f) Affordable housing reserve	103,249	102	0	103,351	102,312	937	0	103,249	102,311	102	(6,000)	96,413
	1,077,048	110,860	(172,100)	1,015,808	869,085	207,963	0	1,077,048	869,086	300,860	(461,000)	708,946

(b) Reserve Accounts - Purposes

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

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

9. REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
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 contract commitments	General appropriations and contributions with no reciprocal commitment	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
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
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

SHIRE OF WOODANILLING

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2024

10. PROGRAM INFORMATION

(a) Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

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

Administration and operation of members of Council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific Council services.

General purpose funding

To collect revenue to allow for the provision of services

To collect revenue in the form of rates, interest and general purpose government grants to allow for the provision of services.

Law, order, public safety

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

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

Health

To provide an operational framework for environmental and community health

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

Education and welfare

To provide services to the elderly, children and youth

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

Housing

To provide and maintain staff and other housing

Provision and maintenance of staff, aged housing and other housing.

Community amenities

To provide services required by the community

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

Recreation and culture

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

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

Transport

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

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

Economic services

To help promote the shire and its economic wellbeing

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

Other property and services

To monitor and control Shire's overheads operating accounts

Private works operation, plant repair and operation costs and engineering operation costs, administration costs allocated and other unclassified works and services.

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

10 PROGRAM INFORMATION (Continued)

(b) Income and expenses

	2023/24	2022/23	2022/23
	Budget	Actual	Budget
Income excluding grants, subsidies and contributions	\$	\$	\$
Governance	3,850	(15)	29,050
General purpose funding	979,817	909,065	889,017
Law, order, public safety	1,150	2,045	1,150
Health	600	2,070	900
Education and welfare	56,139	56,138	56,139
Housing	12,480	15,975	25,780
Community amenities	58,430	53,830	27,000
Recreation and culture	3,000	3,619	4,100
Transport	152,000	149,930	122,500
Economic services	12,150	22,359	34,150
Other property and services	5,700	797	21,750
	1,285,316	1,215,813	1,211,536
Grants, subsidies and contributions			
Governance	0	1,264	0
General purpose funding	0	1,271,578	602,116
Law, order, public safety	95,724	40,760	36,391
Education and welfare	9,326	47,283	10,000
Housing	1,700	6,177	1,700
Community amenities	7,489	5,738	0
Transport	93,877	89,297	87,416
Other property and services	17,000	15,969	23,500
	225,116	1,478,066	761,123
Capital grants, subsidies and contributions			
Governance	0	(91)	0
General purpose funding	479,124	122,118	515,008
Law, order, public safety	0	9,043	0
Community amenities	90,000	9,998	100,000
Transport	814,448	249,993	284,687
	1,383,572	391,061	899,695
Total Income	2,894,004	3,084,940	2,872,354
Expenses			
Governance	(313,281)	(314,025)	(287,008)
General purpose funding	(51,654)	(62,116)	(26,439)
Law, order, public safety	(185,013)	(114,122)	(151,166)
Health	(80,136)	(54,848)	(102,930)
Education and welfare	(72,541)	(54,275)	(80,876)
Housing	(73,806)	(52,107)	(55,811)
Community amenities	(289,506)	(186,455)	(234,950)
Recreation and culture	(335,717)	(239,141)	(277,557)
Transport	(1,734,086)	(1,529,040)	(1,603,263)
Economic services	(110,396)	(105,199)	(162,663)
Other property and services	(7,165)	(59,729)	(13,166)
Total expenses	(3,253,301)	(2,771,057)	(2,995,829)
Net result for the period	(359,297)	313,883	(123,475)

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

11. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Investments			
- Reserve accounts	5,800	7,963	860
- Other funds	200	283	0
Other interest revenue	3,800	8,876	3,150
	<u>9,800</u>	<u>17,122</u>	<u>4,010</u>

(b) Other revenue

Reimbursements and recoveries	10,750	(57)	950
	<u>10,750</u>	<u>(57)</u>	<u>950</u>

The net result includes as expenses

(c) Auditors remuneration

Audit services	45,000	33,900	40,000
	<u>45,000</u>	<u>33,900</u>	<u>40,000</u>

(d) Write offs

General rate	500	182	1,000
	<u>500</u>	<u>182</u>	<u>1,000</u>

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

12. ELECTED MEMBERS REMUNERATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Elected member 1			
President's allowance	6,262	6,169	6,169
Meeting attendance fees	3,735	3,679	3,679
Annual allowance for ICT expenses	1,050	1,050	1,050
Travel and accommodation expenses	334	788	340
	11,381	11,686	11,238
Elected member 2			
Deputy President's allowance	1,565	1,542	1,542
Meeting attendance fees	3,735	3,679	3,679
Annual allowance for ICT expenses	1,050	1,050	1,050
Travel and accommodation expenses	334	155	340
	6,684	6,426	6,611
Elected member 3			
Meeting attendance fees	3,735	3,679	3,679
Annual allowance for ICT expenses	1,050	1,050	1,050
Travel and accommodation expenses	333	0	340
	5,118	4,729	5,069
Elected member 4			
Meeting attendance fees	3,735	3,679	3,679
Annual allowance for ICT expenses	1,050	1,050	1,050
Travel and accommodation expenses	333	0	340
	5,118	4,729	5,069
Elected member 5			
Meeting attendance fees	3,735	3,679	3,679
Annual allowance for ICT expenses	1,050	1,050	1,050
Travel and accommodation expenses	333	0	300
	5,118	4,729	5,029
Elected member 6			
Meeting attendance fees	3,735	3,679	3,679
Annual allowance for ICT expenses	1,050	1,050	1,050
Travel and accommodation expenses	333	0	340
	5,118	4,729	5,069
Total Elected Member Remuneration	38,537	37,028	38,085
President's allowance	6,262	6,169	6,169
Deputy President's allowance	1,565	1,542	1,542
Meeting attendance fees	22,410	22,074	22,074
Annual allowance for ICT expenses	6,300	6,300	6,300
Travel and accommodation expenses	2,000	943	2,000
	38,537	37,028	38,085

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

13. FEES AND CHARGES

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
By Program:			
Governance	100	45	100
General purpose funding	995	3,095	925
Law, order, public safety	1,150	2,045	1,150
Health	600	2,070	900
Education and welfare	56,139	56,138	56,139
Housing	12,480	15,975	25,780
Community amenities	39,280	53,831	27,000
Recreation and culture	3,000	3,619	4,100
Transport	145,000	149,930	7,000
Economic services	12,150	22,359	34,150
Other property and services	5,700	793	21,750
	276,594	309,900	178,994

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



**DETAILED OPERATING & NON-OPERATING
BUDGET WORKPAPERS**

2023-2024

Shire of WOODANILLING
DRAFT BUDGET REPORT

		DRAFT BUDGET	
		2023-24	
		Income	Expenditure
G/L	JOB		
Proceeds Sale of Assets			
005270	Proceeds On Asset Disposal P&E	(\$24,000)	\$0
005240	Proceeds On Asset Disposal F&E	\$0	\$0
	Proceeds on Sale of land	\$0	\$0
		\$0	\$0
PROCEEDS FROM SALE OF ASSETS		(\$24,000)	\$0
Written Down Value		\$0	\$0
	Written Down Value - Works Plant	\$0	\$0
Sub Total - WDV ON DISPOSAL OF ASSET		\$0	\$24,000
Total - GAIN/LOSS ON DISPOSAL OF ASSET		(\$24,000)	\$24,000
ABNORMAL ITEMS			
		\$0	\$0
Sub Total - ABNORMAL ITEMS		\$0	\$0
Total - ABNORMAL ITEMS		\$0	\$0
Total - OPERATING STATEMENT		(\$24,000)	\$24,000

Shire of WOODANILLING
DRAFT BUDGET REPORT

		DRAFT BUDGET	
		2023-24	
G/L	JOB	Income	Expenditure
RATES			
OPERATING EXPENDITURE			
031010	Expenses Relating to Valuations & Title Searches	\$0	\$8,350
031020	Rates Write Offs	\$0	\$500
031000	Expenses Relating to Rates	\$0	\$22,350
Sub Total - GENERAL RATES OP EXP		\$0	\$31,200
OPERATING INCOME			
031200	General Rates Levied	(\$1,018,935)	\$0
031210	Ex-Gratia Rates Received	(\$2,087)	\$0
031220	Non Payment Penalty	(\$3,500)	\$0
031230	Rates Discount Allowed	\$53,000	\$0
031240	Interim Rates Levied	(\$1,000)	\$0
031250	Instalment Interest Received	(\$300)	\$0
031260	Rates Administration Fee Received	(\$295)	\$0
031270	Pens Deferred Rates Interest Grant	(\$200)	\$0
031280	Other Income Relating to Rates	(\$700)	\$0
031290	Legal Fees Recoverable	\$0	\$0
Sub Total - GENERAL RATES OP INC		(\$974,017)	\$0
Total - GENERAL RATES		(\$974,017)	\$31,200
OTHER GENERAL PURPOSE FUNDING			
OPERATING EXPENDITURE			
032000	General Purpose Funding - Admin Allocations	\$0	\$20,454
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP		\$0	\$20,454
OPERATING INCOME			
032010	Grants Commission General	\$0	\$0
032020	Grants Commission Grant - Roads	\$0	\$0
032040	Interest on Investments	(\$5,800)	\$0
032060	LRCIP Grant funding	(\$479,124)	\$0
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC		(\$484,924)	\$0
Total - OTHER GENERAL PURPOSE FUNDING		(\$484,924)	\$20,454
Total - GENERAL PURPOSE FUNDING		(\$1,458,941)	\$51,654

Shire of WOODANILLING
DRAFT BUDGET REPORT

		DRAFT BUDGET	
		2023-24	
G/L	JOB	Income	Expenditure
MEMBERS OF COUNCIL			
OPERATING EXPENDITURE			
041010	Members of Council - Conference Expenses	\$0	\$9,000
041020	Members of Council - Elections	\$0	\$13,000
041030	Members of Council - President & Deputy Allowances	\$0	\$7,827
041040	Members of Council - Insurance	\$0	\$4,470
041050	Members of Council - Subscriptions & Publications	\$0	\$9,120
041070	Members of Council - Councillor Allowances	\$0	\$28,710
041080	Members of Council - Refreshments & Receptions	\$0	\$9,000
041090	Members of Council - Councillor Training	\$0	\$10,000
041100	Members of Council - Chamber Maintenance	\$0	\$5,831
041110	Members of Council - Expenses Related to members	\$0	\$185,441
041130	Members of Council - Integrated Planning & Other	\$0	\$2,000
041140	Members of Council - Expenses Relating to 4WDL VROC	\$0	\$15,882
041150	Members of Council - Donations Expenses	\$0	\$11,000
041400	Members of Council - Travelling	\$0	\$2,000
	Sub Total - MEMBERS OF COUNCIL OP/EXP	\$0	\$313,281
041230	Income Relating to 4WDL VROC	(\$3,800)	\$0
	Sub Total - MEMBERS OF COUNCIL OP/INC	(\$3,800)	\$0
	Total - MEMBERS OF COUNCIL	(\$3,800)	\$313,281

Shire of WOODANILLING
DRAFT BUDGET REPORT

		DRAFT BUDGET	
		2023-24	
		Income	Expenditure
G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	
GOVERNANCE			
OPERATING EXPENDITURE			
042000	Expenses Relating to Administration	\$0	\$587,146
042010	Governance - Admin Office Maintenance	\$0	\$14,040
042016	Governance - Insurance	\$0	\$34,544
042020	Governance - Admin Office Garden Maintenance	\$0	\$1,630
042030	Governance - Office Equipment Maintenance	\$0	\$8,800
042040	Governance - Consulting & Relief Staff	\$0	\$106,342
042050	Governance - Advertising	\$0	\$1,500
042060	Governance - Postage & Freight	\$0	\$1,305
042070	Governance - Computer Equipment Maintenance	\$0	\$75,599
042080	Governance - Bank Charges	\$0	\$2,800
042090	Governance - Telephone Expenses	\$0	\$8,500
042110	Governance - Legal Expenses	\$0	\$2,000
042115	Governance - Valuation Expenses Other than Rates	\$0	\$42,000
042120	Governance - Administration Staff Training	\$0	\$8,275
042121	Governance - Audit Fees	\$0	\$45,000
042130	Governance - Printing & Stationery	\$0	\$5,000
042140	Governance - FBT	\$0	\$100,000
042160	Governance - Staff Uniforms	\$0	\$1,500
042165	Governance - Admin Subscriptions	\$0	\$14,331
042170	Governance - Grants & Workshop Expenses	\$0	\$3,300
042180	Governance - Admin Costs Recovered	\$0	(\$1,063,612)
Sub Total - GOVERNANCE - GENERAL OP/EXP		\$0	\$0
OPERATING INCOME			
042200	Governance - Reimbursements Administration	\$0	\$0
042210	Contributions & Donations	\$0	\$0
042220	Governance - Photocopies & Misc Cash Sales	(\$100)	\$0
042240	Governance - Administration - Operating Grants	\$0	\$0
042299	Governance - Profit On Sale Of Asset	\$0	\$0
042703	Governance - Unders & Overs	\$50	\$0
Sub Total - GOVERNANCE - GENERAL OP/INC		(\$50)	\$0
Total - GOVERNANCE - GENERAL		(\$50)	\$0
Total - GOVERNANCE		(\$3,850)	\$313,281

Shire of WOODANILLING
DRAFT BUDGET REPORT

		DRAFT BUDGET	
		2023-24	
G/L	JOB	Income	Expenditure
LAW, ORDER AND PUBLIC SAFETY			
FIRE PREVENTION			
OPERATING EXPENDITURE			
051000	Fire Prevention - Expenses Relating to Fire Prevention	\$0	\$43,052
051030	Fire Prevention - Expenses in relation to MAF	\$0	\$61,144
051040	Fire Prevention - Other Fire Fighting Expenses	\$0	\$700
051050	Fire Prevention - Expenses Related to ESL	\$0	\$29,900
Sub Total - FIRE PREVENTION OP/EXP		\$0	\$134,796
OPERATING INCOME			
051200	Fire Prevention - Income Relating to MAF Projects	(\$61,144)	\$0
051210	Fire Prevention - LGGS - Bushfire Grant Income	(\$34,580)	\$0
051230	Fire Prevention - Fire Prevention Grants - CAPITAL	\$0	\$0
Sub Total - FIRE PREVENTION OP/INC		(\$95,724)	\$0
Total - FIRE PREVENTION		(\$95,724)	\$134,796
ANIMAL CONTROL			
OPERATING EXPENDITURE			
052000	Animal Control - Expenses Relating to Animal Control	\$0	\$9,499
Sub Total - ANIMAL CONTROL OP/EXP		\$0	\$9,499
OPERATING INCOME			
052200	Animal Control - Fines & Penalties	\$0	\$0
052210	Animal Control - Dog Registrations	(\$1,000)	\$0
052220	Animal Control - Dog/Cat Infringement Income	(\$150)	\$0
Sub Total - ANIMAL CONTROL OP/INC		(\$1,150)	\$0
Total - ANIMAL CONTROL		(\$1,150)	\$9,499
OTHER LAW ORDER & PUBLIC SAFETY			
OPERATING EXPENDITURE			
053000	Other Law - Expenses Relating to Other Law, Order & Public Safety	\$0	\$40,718
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/EXP		\$0	\$40,718
OPERATING INCOME			
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP /INC		\$0	\$0
Total - OTHER LAW ORDER PUBLIC SAFETY		\$0	\$40,718
Total - LAW ORDER & PUBLIC SAFETY		(\$96,874)	\$185,013

Shire of WOODANILLING
DRAFT BUDGET REPORT

		DRAFT BUDGET	
		2023-24	
		Income	Expenditure
G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	
HEALTH ADMINISTRATION & INSPECTION			
OPERATING EXPENDITURE			
074000	PREV SRVCS - Expenses Relating to Preventative Services	\$0	\$32,209
074020	PREV SRVCS - Analytical Expenses	\$0	\$378
Sub Total - HEALTH ADMIN & INSPECTION OP/EXP		\$0	\$32,587
OPERATING INCOME			
074210	Health - Septic Tank Fees	(\$400)	\$0
Sub Total - HEALTH ADMIN & INSPECTION OP/INC		(\$400)	\$0
Total - HEALTH ADMIN & INSPECTION		(\$400)	\$32,587
PREVENTIVE SERVICES- PEST CONTROL			
OPERATING EXPENDITURE			
077000	Pest - Expenses Relating to Other Health	\$0	\$40,324
077010	Pest - Mosquito Control	\$0	\$4,650
Sub Total - PEST CONTROL OP/EXP		\$0	\$44,974
OPERATING INCOME			
077200	Pest - Income Relating to Other Health	(\$200)	\$0
Sub Total - PEST CONTROL OP/INC		(\$200)	\$0
Total - PEST CONTROL		(\$200)	\$44,974
OTHER HEALTH			
OPERATING EXPENDITURE			
076000	Other Health - Expenses Relating to Other Health	\$0	\$2,575
Sub Total - OTHER HEALTH OP/EXP		\$0	\$2,575
OPERATING INCOME			
		\$0	\$0
Sub Total - OTHER HEALTH OP/INC		\$0	\$0
Total - OTHER HEALTH		\$0	\$2,575
Total - HEALTH		(\$600)	\$80,136

Shire of WOODANILLING
DRAFT BUDGET REPORT

		DRAFT BUDGET	
		2023-24	
		Income	Expenditure
G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	
AGED & DISABLED - OTHER			
OPERATING EXPENDITURE			
082000		Aged & Disabled - Allocation of Admin Overheads	\$0 \$905
084000		Aged & Disabled - Expenses Relating to the Aged	\$0 \$24,265
084010		Aged & Disabled - Expenses relating to Well Aged Housing	
084010	SGC	Salmon Gums - Common Areas	\$0 \$6,095
084010	SG1	UNIT 1 Salmon Gums	\$0 \$5,235
084010	SG2	UNIT 2 Salmon Gums	\$0 \$4,970
084010	SG3	UNIT 3 Salmon Gums	\$0 \$5,030
084010	SG4	UNIT 4 Salmon Gums	\$0 \$4,870
084010	WVC	WATTLEVILLE COMMON LAND	\$0 \$4,825
084010	WV1	UNIT 1 WATTLEVILLE	\$0 \$4,830
084010	WV2	UNIT 2 WATTLEVIEW	\$0 \$5,330
084010	WV3	UNIT 3 WATTLEVILLE	\$0 \$6,186
		Sub Total - OTHER WELFARE OP/EXP	\$0 \$72,541
OPERATING INCOME			
084200		Aged & Disabled - Income Relating to Well Aged Housing	(\$65,465) \$0
084210		Aged & Disabled - Seniors Week Grants	\$0 \$0
		Sub Total - OTHER WELFARE OP/INC	(\$65,465) \$0
		Total - OTHER WELFARE	(\$65,465) \$72,541
		Total - EDUCATION & WELFARE	(\$65,465) \$72,541
STAFF HOUSING			
OPERATING EXPENDITURE			
091000		Staff Housing - Maintenance 3340 Robinson Road	\$0 \$15,406
091005		Staff Housing - Administration Allocations	\$0 \$20,454
091110		Staff Housing - Maintenance 3347 Robinson Road	\$0 \$8,986
091220		Staff Housing - Maintenance 3327 Robinson Road	\$0 \$19,661
091330		Staff Housing - Maintenance 13 Cardigan Street (Other not Staff)	\$0 \$9,299
		Sub Total - STAFF HOUSING OP/EXP	\$0 \$73,806
OPERATING INCOME			
091200		Staff Housing - Income 3340 Robinson Road	\$0 \$0
091210		Staff Housing - Income 3347 Robinson Road	(\$3,640) \$0
091230		Staff Housing - Income 13 Cardigan Street	(\$9,640) \$0
091500		Staff Housing - Staff Housing Reimbursements - Utilities	(\$900) \$0
		Sub Total - STAFF HOUSING OP/INC	(\$14,180) \$0
		Total - STAFF HOUSING	(\$14,180) \$73,806
		Total - HOUSING	(\$14,180) \$73,806

Shire of WOODANILLING
DRAFT BUDGET REPORT

		DRAFT BUDGET	
		2023-24	
		Income	Expenditure
G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	
SANITATION - HOUSEHOLD REFUSE			
OPERATING EXPENDITURE			
100000		\$0	\$41,486
100010		\$0	\$24,115
100020		\$0	\$83,250
Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP		\$0	\$148,851
OPERATING INCOME			
100200		(\$56,430)	\$0
Sub Total - SANITATION H/HOLD REFUSE OP/INC		(\$56,430)	\$0
Total - SANITATION HOUSEHOLD REFUSE		(\$56,430)	\$148,851
SANITATION OTHER			
OPERATING EXPENDITURE			
101000		\$0	\$5,116
Sub Total - SANITATION OTHER OP/EXP		\$0	\$5,116
OPERATING INCOME			
Sub Total - SANITATION OTHER OP/INC		\$0	\$0
Total - SANITATION OTHER		\$0	\$5,116
PROTECTION OF THE ENVIRONMENT			
OPERATING EXPENDITURE			
106000		\$0	\$2,629
106010		\$0	\$7,489
106020		\$0	\$15,750
Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP		\$0	\$25,868
OPERATING INCOME			
106220		(\$7,489)	\$0
Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC		(\$7,489)	\$0
Total - PROTECTION OF THE ENVIRONMENT		(\$7,489)	\$25,868

Shire of WOODANILLING
DRAFT BUDGET REPORT

		DRAFT BUDGET	
		2023-24	
		Income	Expenditure
G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	
TOWN PLANNING & REGIONAL DEVELOPMENT			
OPERATING EXPENDITURE			
104000	Town Planning - Allocation of Admin Overheads	\$0	\$36,138
Sub Total - TOWN PLAN & REG DEV OP/EXP		\$0	\$36,138
OPERATING INCOME			
104200	Town Planning - Town Planning Application Fee	(\$1,000)	\$0
Sub Total - TOWN PLAN & REG DEV OP/INC		(\$1,000)	\$0
Total - TOWN PLANNING & REGIONAL DEVELOPMENT		(\$1,000)	\$36,138
OTHER COMMUNITY AMENITIES			
OPERATING EXPENDITURE			
105000	Other Community Amenities - Expenses Relating to Other	\$0	\$61,691
105020	Other Community Amenities - Maintenance - Cemetery	\$0	\$6,218
105030	Other Community Amenities - Maintenance - Grave Digging	\$0	\$4,570
Sub Total - OTHER COMMUNITY AMENITIES OP/EXP		\$0	\$72,479
OPERATING INCOME			
105200	Other Community Amenities - Income Relating to Cemetery	(\$1,000)	\$0
Sub Total - OTHER COMMUNITY AMENITIES OP/INC		(\$1,000)	\$0
Total - OTHER COMMUNITY AMENITIES		(\$1,000)	\$72,479
STORMWATER DRAINAGE			
OPERATING EXPENDITURE			
102000	Stormwater Drainage - Expenses Relating to Urban Stormwater Drainage	\$0	\$1,054
Sub Total - URBAN STORMWATER DRAINAGE OP/EXP		\$0	\$1,054
OPERATING INCOME			
102200	Stormwater Drainage - Income Relating to Urban Stormwater Drainage	(\$90,000)	\$0
Sub Total - URBAN STORMWATER DRAINAGE OP/INC		(\$90,000)	\$0
Total - URBAN STORMWATER DRAINAGE		(\$90,000)	\$1,054
Total - COMMUNITY AMENITIES		(\$155,919)	\$289,506

Shire of WOODANILLING
DRAFT BUDGET REPORT

		DRAFT BUDGET 2023-24	
		Income	Expenditure
G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	
PUBLIC HALL & CIVIC CENTRES			
OPERATING EXPENDITURE			
110000	Expenses Relating to Town Halls & Civic Centres	\$0	\$59,974
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP		\$0	\$59,974
OPERATING INCOME			
110200	Public Halls - Income Relating to Town Hall & Other Civic Centres	(\$1,400)	\$0
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC		(\$1,400)	\$0
Total - PUBLIC HALL & CIVIC CENTRES		(\$1,400)	\$59,974
OTHER RECREATION & SPORT			
OPERATING EXPENDITURE			
113000	Other Recreation - Expenses Relating to Other Recreation & Sport	\$0	\$123,496
113010	Other Recreation - Maintenance - Parks & Reserves	\$0	\$18,666
113020	Other Recreation - Maintenance - Oval & Buildings	\$0	\$106,170
113030	Other Recreation - Maintenance - Golf Club	\$0	\$6,300
Sub Total - OTHER RECREATION & SPORT OP/EXP		\$0	\$254,632
OPERATING INCOME			
113200	Other Recreation - Income Relating to Other Recreation & Sport	(\$1,500)	\$0
Sub Total - OTHER RECREATION & SPORT OP/INC		(\$1,500)	\$0
Total - OTHER RECREATION & SPORT		(\$1,500)	\$254,632
SWIMMING AREAS & BEACHES			
OPERATING EXPENDITURE			
111000	Swim Areas - Expenses Relating to Queerearrup Lake	\$0	\$8,390
Sub Total - SWIMMING AREAS OP/EXP		\$0	\$8,390
OPERATING INCOME			
Sub Total - SWIMMING AREAS OP/INC		\$0	\$0
Total - SWIMMING AREAS & BEACHES		\$0	\$8,390

Shire of WOODANILLING
DRAFT BUDGET REPORT

		DRAFT BUDGET 2023-24	
		Income	Expenditure
G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	
		LIBRARIES	
		OPERATING EXPENDITURE	
114000	Library - Administration Allocations	\$0	\$4,280
	Sub Total - LIBRARIES OP/EXP	\$0	\$4,280
		OPERATING INCOME	
	Sub Total - LIBRARIES OP/INC	\$0	\$0
	Total - LIBRARIES	\$0	\$4,280
		OTHER CULTURE	
		OPERATING EXPENDITURE	
115000	Other Culture - Expenses Relating to Other Culture	\$0	\$7,041
115100	Other Culture - Expenses Relating to War Memorial	\$0	\$1,400
	Sub Total - OTHER CULTURE OP/EXP	\$0	\$8,441
		OPERATING INCOME	
115220	Other Culture - Sale of History Books & DVD's	(\$100)	\$0
	Sub Total - OTHER CULTURE OP/INC	(\$100)	\$0
	Total - OTHER CULTURE	(\$100)	\$8,441
	Total - RECREATION AND CULTURE	(\$3,000)	\$335,717

Shire of WOODANILLING
DRAFT BUDGET REPORT

		DRAFT BUDGET	
		2023-24	
		Income	Expenditure
G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	
STREETS, RD, BRIDGES, DEPOT - CONSTRUCTION			
OPERATING INCOME			
122240	Transport - Regional Road Group Grants	(\$326,596)	\$0
122270	Transport - Roads to Recovery Grant	(\$487,852)	\$0
122220	Transport - Grant - LCRI	\$0	\$0
Sub Total - ST,RDS,BRIDGES,DEPOT - CONST OP/INC		(\$814,448)	\$0
Total - ST,RDS,BRIDGES,DEPOT - CONST		(\$814,448)	\$0
STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE			
OPERATING EXPENDITURE			
122000	Transport - Expenses Relating to Streets, Roads, Bridges & Depot Mair	\$0	\$1,083,892
122010	Transport - Street Lighting	\$0	\$8,300
122020	Transport - Maintenance - Direct Grants	\$0	\$74,798
122030	Transport - Maintenance - Muni Fund Roads	\$0	\$317,266
122040	Transport - Expenses relating to the Shire Depot	\$0	\$53,085
122050	Transport - Maintenance - Footpaths	\$0	\$18,000
122060	Transport - Maintenance - Traffic Signs	\$0	\$20,000
122070	Transport - Maintenance - Bridges	\$0	\$5,000
Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP		\$0	\$1,580,341
OPERATING INCOME			
122230	Transport - Grant - RRG Direct	(\$93,877)	\$0
122299	Transport - Profit on disposal of assets	\$0	\$0
Sub Total - MTCE STREETS ROADS DEPOTS OP/INC		(\$93,877)	\$0
Total - MTCE STREETS ROADS DEPOTS		(\$93,877)	\$1,580,341
TRANSPORT LICENSING			
OPERATING EXPENDITURE			
125000	Transport - Expenses Relating to Transport Licensing	\$0	\$8,745
125010	Transport - Licensing Payments	\$0	\$145,000
Sub Total - TRANSPORT LICENSING OP/EXP		\$0	\$153,745
OPERATING INCOME			
125200	Transport - Income Relating to Transport Licensing	(\$7,000)	\$0
125210	Transport - Licensing Receipts	(\$145,000)	\$0
Sub Total - TRANSPORT LICENSING OP/INC		(\$152,000)	\$0
Total - TRANSPORT LICENSING		(\$152,000)	\$153,745
Total - TRANSPORT		(\$1,060,325)	\$1,734,086

Shire of WOODANILLING
DRAFT BUDGET REPORT

		DRAFT BUDGET	
		2023-24	
		Income	Expenditure
G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	
RURAL SERVICES			
OPERATING EXPENDITURE			
131000	Rural Svcs - Administration Allocations	\$0	\$3,357
Sub Total - RURAL SERVICES OP/EXP		\$0	\$3,357
OPERATING INCOME			
Sub Total - RURAL SERVICES OP/INC		\$0	\$0
Total - RURAL SERVICES		\$0	\$3,357
TOURISM AND AREA PROMOTION			
OPERATING EXPENDITURE			
132000	Tourism - Expenses Relating to Tourism & Area Promotion	\$0	\$16,827
132020	Tourism - Expenses relating to Woody Wongi	\$0	\$500
Sub Total - TOURISM & AREA PROMOTION OP/EXP		\$0	\$17,327
OPERATING INCOME			
132220	Tourism - Income relating to Woody Wongi	(\$500)	\$0
Sub Total - TOURISM & AREA PROMOTION OP/INC		(\$500)	\$0
Total - TOURISM & AREA PROMOTION		(\$500)	\$17,327
BUILDING CONTROL			
OPERATING EXPENDITURE			
133000	Building - Expenses Relating to Building Control	\$0	\$36,217
Sub Total - BUILDING CONTROL OP/EXP		\$0	\$36,217
BUILDING CONTROL OP/INC			
133200	Building - Income Relating to Building Control	\$0	\$0
133210	Building - Building Permit Application Fee	(\$1,000)	\$0
133220	Building - Building Services Levy	\$0	\$0
133221	Building - Building Services Levy Commission	(\$50)	\$0
133230	Building - Building Construction Industry Training Fund (BCITF)	\$0	\$0
133231	Building - BCITF Commission	(\$50)	\$0
Sub Total - BUILDING CONTROL OP/INC		(\$1,100)	\$0
Total - BUILDING CONTROL		(\$1,100)	\$36,217

Shire of WOODANILLING
DRAFT BUDGET REPORT

		DRAFT BUDGET	
		2023-24	
G/L	JOB	Income	Expenditure
OTHER ECONOMIC SERVICES			
OPERATING EXPENDITURE			
135000	Other Economic - Expenses Relating to Economic Services	\$0	\$8,295
135010	Other Economic - Expenses Relating to Standpipes	\$0	\$45,200
Sub Total - OTHER ECONOMIC SERVICES OP/EXP		\$0	\$53,495
OPERATING INCOME			
135015	Other Economic - Income Relating to Pool Inspections	(\$550)	\$0
135210	Other Economic - Income Relating to Standpipes	(\$10,000)	\$0
Sub Total - OTHER ECONOMIC SERVICES OP/INC		(\$10,550)	\$0
Total - OTHER ECONOMIC SERVICES		(\$10,550)	\$53,495
Total - ECONOMIC SERVICES		(\$12,150)	\$110,396

Shire of WOODANILLING
DRAFT BUDGET REPORT

		DRAFT BUDGET	
		2023-24	
		Income	Expenditure
G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	
PRIVATE WORKS			
OPERATING EXPENDITURE			
141000	Private Works - Expenses	\$0	\$7,165
Sub Total - PRIVATE WORKS OP/EXP		\$0	\$7,165
OPERATING INCOME			
141010	Private Works - Fees & Charges	(\$5,700)	\$0
Sub Total - PRIVATE WORKS OP/INC		(\$5,700)	\$0
Total - PRIVATE WORKS		(\$5,700)	\$7,165
PUBLIC WORKS OVERHEADS			
OPERATING EXPENDITURE			
143000	Public Works - Expenses Relating to Public Works Overheads	\$0	\$37,517
143005	Public Works - Supervisor Salaries	\$0	\$124,200
143011	Public Works - Superannuation	\$0	\$67,675
143012	Public Works - Unallocated Wages	\$0	\$0
143020	Public Works - Public Holidays, Annual & Long Service Leave	\$0	\$108,000
143030	Public Works - Protective Clothing	\$0	\$15,000
143060	Public Works - Allowances	\$0	\$34,207
143070	Public Works - Works Crew Staff Training	\$0	\$29,020
143080	Public Works - Workers Compensation Insurance	\$0	\$23,415
143090	Public Works - Expenses Relating to Occ Safety & Health	\$0	\$10,000
143050	Less: Allocation of Public Works Overheads	\$0	(\$449,034)
Sub Total - PUBLIC WORKS O/HEADS OP/EXP		\$0	\$0
OPERATING INCOME			
143210	Public Works - Workers Compensation Reimbursements	\$0	\$0
Sub Total - PUBLIC WORKS O/HEADS OP/INC		\$0	\$0
Total - PUBLIC WORKS OVERHEADS		\$0	\$0

Shire of WOODANILLING
DRAFT BUDGET REPORT

		DRAFT BUDGET	
		2023-24	
		Income	Expenditure
G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	
PLANT OPERATIONS COSTS			
OPERATING EXPENDITURE			
144000	Plant Operation - Insurances	\$0	\$12,499
144010	Plant Operation - Fuels & Oils	\$0	\$150,000
144020	Plant Operation - Tyres & Tubes	\$0	\$30,000
144030	Plant Operation - Parts & Repairs	\$0	\$100,000
144040	Plant Operation - Blades & Tynes	\$0	\$8,000
144050	Minor Equipment Purchases	\$0	\$7,500
144060	Plant Operation - Repairs - Wages	\$0	\$10,000
144070	Plant Operation - Licences	\$0	\$8,000
144080	Plant Operation - Depreciation	\$0	\$166,530
144100	Plant Operation - Less Depreciation Allocated	\$0	(\$166,530)
144090	Plant Operation - Less Allocated to Works/SRVCS	\$0	(\$325,999)
Sub Total - PLANT OPERATIONS COSTS OP/EXP		\$0	\$0
OPERATING INCOME			
144005	Plant Operation - Diesel Fuel Rebate	(\$17,000)	\$0
Sub Total - PLANT OPERATIONS COSTS OP/INC		(\$17,000)	\$0
Total - PLANT OPERATIONS COSTS		(\$17,000)	\$0
MATERIALS AND STOCK			
OPERATING EXPENDITURE			
145010	Stock Allocated to Works and Plant	\$0	\$0
Sub Total - MATERIALS AND STOCK OP/EXP		\$0	\$0
OPERATING INCOME			
145210	Sale of Stock or Scrap	\$0	\$0
Sub Total - MATERIALS AND STOCK OP/INC		\$0	\$0
Total - MATERIALS AND STOCK		\$0	\$0
SALARIES AND WAGES			
OPERATING EXPENDITURE			
147000	Gross Salaries & Wages	\$0	\$1,220,192
147010	Less Salaries & Wages Allocated	\$0	(\$1,220,192)
Sub Total - SALARIES AND WAGES OP/EXP		\$0	\$0
OPERATING INCOME			
Sub Total - SALARIES AND WAGES OP/INC		\$0	\$0
Total - SALARIES AND WAGES		\$0	\$0
Total - OTHER PROPERTY AND SERVICES		(\$22,700)	\$7,165

Shire of WOODANILLING
DRAFT BUDGET REPORT

G/L JOB		Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		DRAFT BUDGET	
				2023-24	
		Income	Expenditure		
TRANSFERS TO/FROM RESERVES					
EXPENDITURE					
	Transfer to Affordable Housing Reserve	\$0	\$102		
	Transfer to Plant Replacement Reserve	\$0	\$60,660		
	Transfer to Building Reserve	\$0	\$25,042		
	Transfer to Town Development Reserve	\$0	\$0		
	Transfer to Office Equipment Reserve	\$0	\$14		
	Transfer to Road Construction Reserve	\$0	\$22		
	Transfer to Staff Leave Reserve	\$0	\$25,020		
	Sub Total - TRANSFER TO OTHER COUNCIL FUNDS	\$0	\$110,860		
INCOME					
	Transfer from Affordable Housing Reserve	\$0	\$0		
	Transfer from Plant Replacement Reserve	(\$172,100)	\$0		
	Transfer from Building Reserve	\$0	\$0		
	Transfer from Town Development Reserve	\$0	\$0		
	Transfer from Office Equipment Reserve	\$0	\$0		
	Transfer from Staff Leave Reserve	\$0	\$0		
	Sub Total - TRANSFER FROM RESERVE FUNDS	(\$172,100)	\$0		
	Total - FUND TRANSFER	(\$172,100)	\$110,860		
	000000 (Surplus) / Deficit - Carried Forward	(\$1,204,153)	\$0		
	000000 adjust to rates levied	\$0			
	Sub Total - SURPLUS C/FWD	(\$1,204,153)	\$0		
	Total - SURPLUS	(\$1,204,153)	\$0		
OPERATING ACTIVITIES EXCLUDED FROM BUDGET					
	000000 Depreciation Written Back	\$0	(\$865,691)		
	000000 Book Value of Assets Sold Written Back	\$0	(\$24,000)		
	00000 Profit on Sale of Asset Written Back	\$0	\$0		
	00000 Loss on Sale of Asset Written Back	\$0	\$0		
	000000 LG House Unit Trust	\$0	\$0		
	000000 Movement in LSL Reserve (Added Back)	\$0	\$0		
	000000 Movement in Non-Current Leave Provisions	\$0	\$0		
	Sub Total - ITEMS EXCLUDED	\$0	(\$889,691)		
	Total - OPERATING ACTIVITIES EXCLUDED	\$0	(\$889,691)		

Shire of WOODANILLING
DRAFT BUDGET REPORT

		Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	DRAFT BUDGET 2023-24	
G/L	JOB		Income	Expenditure
BUILDINGS				
HOUSING - CAPITAL EXPENDITURE				
091310		Purchase Land & Buildings - Capital		
091310	BC003	3347 Robinson Road Capital	\$0	\$10,000
Sub Total - CAPITAL WORKS			\$0	\$10,000
Total - HOUSING			\$0	\$10,000
BUILDINGS				
COMMUNITY AMENITIES				
CAPITAL EXPENDITURE				
105300	LRC11	Woodanilling Railway Station Precinct LRCI Phase 2	\$0	\$45,000
Sub Total - CAPITAL WORKS			\$0	\$45,000
Total - COMMUNITY AMENITIES			\$0	\$45,000
BUILDINGS				
RECREATION AND CULTURE - CAPITAL EXPENDITURE				
110300		Public Halls - Hall Building Capital Expenditure		
110300	BC002	Mens Shed - Capital	\$0	\$19,000
111300		Swimming Areas - Building Capital Expenditure		
111300	LRC321	Lake Q Toilet Block and Signage - LRCI Phase 3	\$0	\$16,000
Sub Total - CAPITAL WORKS			\$0	\$35,000
Total - RECREATION AND CULTURE			\$0	\$35,000
Total - BUILDINGS			\$0	\$90,000

Shire of WOODANILLING
DRAFT BUDGET REPORT

		DRAFT BUDGET	
		2023-24	
G/L	JOB	Income	Expenditure
PLANT AND EQUIPMENT			
GOVERNANCE - CAPITAL EXPENDITRE			
042300	Purchase Plant & Equipment - CAPITAL	\$0	\$58,500
	Sub Total - CAPITAL WORKS	\$0	\$58,500
	Total - GOVERNANCE	\$0	\$58,500
PLANT AND EQUIPMENT			
LAW ORDER & PUBLIC SAFETY - CAPITAL EXPENDITURE			
053300	LRC319 Purchase Plant & Equipment - CAPITAL	\$0	\$12,000
	Sub Total - CAPITAL WORKS	\$0	\$12,000
	Total - LAW ORDER & PUBLIC SAFETY	\$0	\$12,000
PLANT AND EQUIPMENT			
TRANSPORT - CAPITAL EXPENDITURE			
123300	Purchase Plant & Equipment - CAPITAL	\$0	\$137,600
	Sub Total - CAPITAL WORKS	\$0	\$137,600
	Total - TRANSPORT	\$0	\$137,600
	Total - PLANT AND EQUIPMENT	\$0	\$208,100

Shire of WOODANILLING
DRAFT BUDGET REPORT

		Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	DRAFT BUDGET 2023-24	
G/L	JOB		Income	Expenditure
ROAD INFRASTRUCTURE				
ROAD CONSTRUCTION - CAPITAL EXPENDITURE				
121310		Road Construction - Regional Road Group		
121310	RRG66	Robinson Reseal	\$0	\$230,633
121310	New	Robinson Rd West - Reconstruct, Widen & Seal	\$0	\$295,708
121320	x	Road Construction - Roads to Recovery		
121320	R2R65	Newstead Road Reseal	\$0	\$0
121320	R2R66	Burt Road Reseal	\$0	\$0
121320	R2R67	Orchard Road Reseal	\$0	\$0
121320	R2R68	RTR - Douglas Road	\$0	\$0
121320	New	RTR - Trimmer Road	\$0	\$171,040
121320	New	RTR - River Road	\$0	\$75,050
121320	New	RTR - Ball Road	\$0	\$51,535
121320	New	RTR - Flagstaff Road	\$0	\$34,992
121320	New	RTR - Stronach Road	\$0	\$56,827
121320	New	RTR - Kojonolakan Road	\$0	\$33,732
121340		Road Construction - LRCI Roads		
121340	LRC312	Oxley Road	\$0	\$3,796
121340	LRC313	Cornwall Road	\$0	\$0
121340	LRC314	Robinson West	\$0	\$34,686
121340	LRC315	Onslow Road	\$0	\$20,380
121340	LRC316	Orchard Road	\$0	\$70,681
121340	LRCI3	Youngs Road (7 - 9.5Km West Of Albany Hwy)	\$0	\$0
121340	LRC317	Robinson East Road	\$0	\$75,367
121340	New	LRCI - Leggoe Road	\$0	\$123,997
Sub Total - CAPITAL WORKS			\$0	\$1,278,424
Total - ROADS			\$0	\$1,278,424
Total - INFRASTRUCTURE ASSETS ROAD RESERVES			\$0	\$1,278,424

Shire of WOODANILLING
DRAFT BUDGET REPORT

		Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		DRAFT BUDGET 2023-24	
G/L	JOB			Income	Expenditure
FOOTPATHS					
121370		Footpath Construction			
121370	LRC318	LRCI Footpaths		\$0	\$50,000
Sub Total - CAPITAL WORKS				\$0	\$50,000
Total - TRANSPORT - FOOTPATHS				\$0	\$50,000
Total - FOOTPATH ASSETS				\$0	\$50,000
DRAINAGE					
102400		Purchase Drainage Infrastructure - Capital			
102400	DWER1	Dwer Dam Project		\$0	\$109,727
Sub Total - CAPITAL WORKS				\$0	\$109,727
Total - TRANSPORT - DRAINAGE				\$0	\$109,727
Total - DRAINAGE ASSETS				\$0	\$109,727
INFRASTRUCTURE - PARKS & OVALS					
COMMUNITY AMENITIES					
Town Centre Enhancement - Capital					
105040	LRC12	Woodanilling Heritage Trail		\$0	\$9,000
105040	LRC323	Playground Equipment Upgrade		\$0	\$25,000
105330		Town Enhancement - Capital			
105330	LRC320	Walking Trails Phase 3		\$0	\$25,536
Sub Total - CAPITAL WORKS				\$0	\$59,536
Total - COMMUNITY AMENITIES				\$0	\$59,536
Total - INFRASTRUCTURE ASSETS - OTHER				\$0	\$59,536
GRAND TOTALS				(\$4,294,257)	\$4,294,257