



ANNUAL BUDGET

2018-2019

Adopted 17/07/2018



Organisational Structure

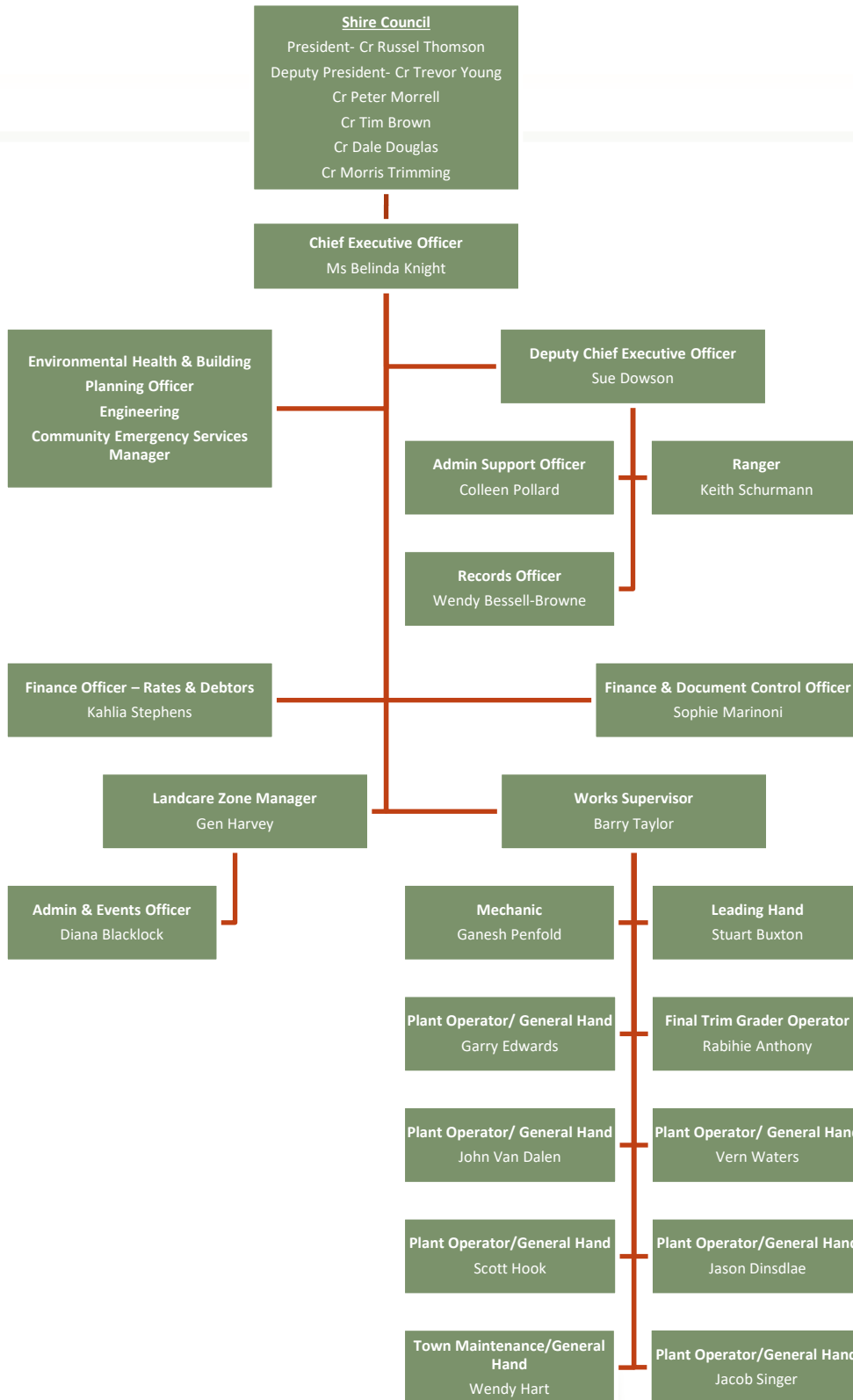


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Extract From Council Minutes 17 July 2018

10.1 2018/2019 DRAFT BUDGET

Proponent	Shire of Woodanilling
Owner	
Location/Address	
Author of Report	Belinda Knight, CEO
Date of Meeting	17/07/2018
Previous Reports	
Disclosure of any Interest	Nil
File Reference	17.1.1
Attachments	2018/19 Draft Budget (under separate cover)

BRIEF SUMMARY

To adopt Council's 2018/2019 Budget. The first Draft was presented to the June Council briefing, and changes have been made to actual figures to 30/06/2018 and opening funds as requested at the June briefing.

STATUTORY/LEGAL IMPLICATIONS

Section 6.2 of the Local Government Act 1995 provides for the adoption of the budget.

POLICY IMPLICATIONS

"Significant Accounting Policies" is relevant and has been reviewed as part of the budget adoption process.

FINANCIAL IMPLICATIONS

The budget implications are outlined in the Executive Summary to the Budget.

STRATEGIC IMPLICATIONS

The Budget has been drafted with regard to the Strategic Community Plan, Corporate Business Plan and the informing strategies

CONSULTATION/COMMUNICATION

Consultation has occurred during the Council process

COMMENT

Nothing further

VOTING REQUIREMENTS

Absolute Majority

OFFICER'S RECOMMENDATION & COUNCIL DECISION- ITEM 9.1 2018/2019 DRAFT BUDGET

Moved Cr Morrell seconded Cr Douglas that:

In accordance with the provisions of Section 6.2 of the Local Government Act 1995, Council adopts the budget for the financial year ending 30 June 2019 as presented.

Council imposes the following rates on all rateable property in the Shire of Woodanilling for the 2018/2019 financial year:

General Rates:

Gross Rental Valued Properties – rate in the dollar = 10.6735 cents in the dollar

Unimproved Valued Properties – rate in the dollar= 0.58 cents in the dollar

Urban Farm Rate# – Gross Rental Valued Properties – rate in the dollar = 5.3367 cents in the dollar

Mining Tenements – Unimproved Valued Properties – rate in the dollar = 0.58 cents in the dollar

Minimum Rates All Properties \$375 pa

Pursuant to S6.36 LGA the Shire of Woodanilling proposed to impose a differential general rate "urban farm" which is 50% of the rate imposed for properties rated "gross rental value" and these apply only to properties which are zoned "Local Rural" and are currently run as an operational farm in conjunction

with land zoned "Regional Rural" and rated "unimproved value".

Rubbish Collection Charges

That the following rubbish rate be imposed for all homes and businesses in the rubbish collection district for the 2018/2019 financial year:

Domestic/Commercial (includes recycling)

Once a week single bin pickup = \$325pa for each pickup of

Each bin in addition to the once a week service = \$167.50 pa

Rate Instalments – Payment Options

That in accordance with the provisions of Section 6.45(1) of the Local Government Act 1995, Council offers to ratepayers the opportunity to pay rates and rubbish charges in instalments as follows:

Four (4) instalments due on 35 days from date of issue

26/10/2018

04/01/2019

22/03/2019

Two (2) instalments due on 35 days from date of issue

04/01/2019

Fee for Rate Instalments

That in accordance with the provisions of Section 6.45(3) and (4) of the Local Government Act 1995 and Regulations 67 and 68 of the Local Government (Financial Management) Regulations 1996, Council impose the following charges for ratepayers electing to pay by instalments:

Administration Fee = \$5.00 per instalment

Interest charge = 5.5%

(Calculated on simple interest basis from date of first instalment to the due date of each subsequent instalment)

Interest on Outstanding Rates

That in accordance with the provisions of Section 6.51 of the Local Government Act 1995 and Regulations 70 and 71 of the Local Government (Financial Management) Regulations 1996, Council imposes interest on outstanding rates and service charges as follows:

On outstanding rates and service charges where no Instalment election has been made: 11%

(Imposed from the due date until the day before the day on which a payment is received by the local government.)

On outstanding instalments of rates and service charges = 11% (Imposed from when each instalment becomes due and payable) On other monies owing to Council = 11% (Imposed after a period of 35 days from the date issued.)

NOTE: Interest on outstanding rates is in addition to any Instalment interest that may be applicable.

Discount closing dates:

Council offers to its ratepayers a discount of 5.0% on general rates only, on the condition that all rates (including Rubbish Rates & FESA Levy) and arrears are paid in full on or before 35 days from date 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. This does not apply to any other monies owing to the Council.

CARRIED BY AN ABSOLUTE MAJORITY OF 5/0



Executive Summary

2018/2019 Adopted Budget

Council adopted this 2018/2019 budget at the ordinary Council meeting in July 2018

This year the following can be expected:

REVENUES:

- The amount raised from rates has been increased by 9%.
- Rubbish rates have increased by 8%.
- Emergency Services Levy has increased by 9%
- Carry-over allowances for RRG projects and R2R projects
- Financial Assistance Grants reduced by advance payment received in June 2018 (factored into opening balance)
- Loss of \$273,000 Roads to Recovery funds due to advance payments in previous years. It is planned to be reinstated in 2019/2020.

EXPENSES:

- Salaries and Wages static due to all staff foregoing any pay increases this year, and relinquishing of casual employees.
- Allowance for Integrated Planning (major review in progress)
- Minimal allowance for Consultants & Relief staff
- Allowance for continuation of the CESM scheme
- Staff Housing maintenance for urgent items only
- Maintenance of the contribution to WWLZ of \$15,000
- Road maintenance increased to cover loss of capital income
- Allowance for consulting engineer to assist the Works Crew
- Reinstatement of funding to Reserve Accounts following the completion of the WANDRRA storm damage repairs, anticipated to occur prior to end of calendar year.

CAPITAL PROGRAM:

- Queerearrup Lake – new facilities including extra barbeque and shelter and additional toilet
- Outdoor fitness equipment – to be installed in Centenary Park and Woodanilling Oval
- Plant replacement – changeover of the Shire's 2006 backhoe and other light vehicles
- Reseal works on Robinson Road, Katanning-Dumbleyung Road and Cartmeticup Road
- Ongoing shoulder widening on Robinson Road
- Continuation of bush fire mitigation strategies in Woodanilling, Boyerine and Martup.

Belinda Knight,

CHIEF EXECUTIVE OFFICER

July 2018



Statutory Reports

Statement of Comprehensive Income by Nature & Type

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
Revenue				
Rates	1	745,915	687,397	681,754
Operating grants, subsidies and contributions	9	2,701,435	2,357,206	3,583,032
Fees and charges	8	350,235	328,124	328,170
Interest earnings	10(a)	17,400	13,251	14,000
Other revenue	10(b)	600	(3,644)	600
		3,815,585	3,382,334	4,607,556
Expenses				
Employee costs		(1,071,875)	(1,000,346)	(981,485)
Materials and contracts		(2,720,270)	(2,016,144)	(3,636,488)
Utility charges		(41,175)	(81,299)	(53,300)
Depreciation on non-current assets	5	(972,390)	(803,333)	(1,025,214)
Insurance expenses		(69,335)	(75,767)	(82,150)
Other expenditure		(148,975)	238,872	101,854
		(5,024,020)	(3,738,017)	(5,676,783)
		(1,208,435)	(355,683)	(1,069,227)
Non-operating grants, subsidies and contributions	9	259,200	659,132	1,434,695
Loss on asset disposals	4(b)	0	(6,322)	0
		(949,235)	297,127	365,468
Net result				
Other comprehensive income				
Total other comprehensive income		0	0	0
Total comprehensive income		(949,235)	297,127	365,468

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



Key Terms in the Budget – Nature/Type

BASIS OF PREPARATION

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the budget has also 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 of Woodanilling controls resources to carry on its functions have been included in the financial statements forming part of this 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 14 to the budget.

2017/18 ACTUAL BALANCES

Balances shown in this budget as 2017/18 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

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 rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service 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 these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude 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.

REVENUES (CONTINUED)

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.

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, rebates etc.

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 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.

Statement of Comprehensive Income By Program

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
Revenue	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		11,700	11,532	6,700
General purpose funding		1,163,830	1,519,630	1,076,231
Law, order, public safety		231,175	151,503	48,935
Health		725	470	525
Education and welfare		91,920	95,193	99,610
Housing		30,340	17,967	11,210
Community amenities		32,850	27,146	27,450
Recreation and culture		1,100	1,233	4,985
Transport		2,185,445	1,484,445	3,253,730
Economic services		22,500	35,907	18,500
Other property and services		44,000	37,309	59,680
		3,815,585	3,382,335	4,607,556
Expenses excluding finance costs	5,10(c),(e),(f)			
Governance		(208,225)	(223,470)	(194,030)
General purpose funding		(19,700)	(15,698)	(18,700)
Law, order, public safety		(324,315)	(236,972)	(146,130)
Health		(37,900)	(49,526)	(44,265)
Education and welfare		(43,180)	(51,717)	(53,790)
Housing		(93,875)	(42,250)	(43,434)
Community amenities		(137,985)	(133,112)	(138,645)
Recreation and culture		(141,850)	(219,655)	(219,790)
Transport		(3,930,590)	(2,803,782)	(4,706,574)
Economic services		(44,200)	(77,477)	(59,425)
Other property and services		(42,200)	115,641	(52,000)
		(5,024,020)	(3,738,018)	(5,676,783)
		(1,208,435)	(355,683)	(1,069,227)
Non-operating grants, subsidies and contributions	9	259,200	659,132	1,434,695
(Loss) on disposal of assets	4(b)	0	(6,322)	0
Net result		(949,235)	297,127	365,468
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(949,235)	297,127	365,468

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



Key Terms in the Budget – Reporting Program

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.

PROGRAM NAME	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 government	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 & Inclusion Care of Senior Citizens
HOUSING	Staff Housing	Staff Housing
COMMUNITY AMENITIES	Refuse site, cemetery and public conveniences	Sanitation Stormwater 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

Statement of Cash Flows

NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
	\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates	745,915	707,633	681,754
Operating grants, subsidies and contributions	3,287,470	1,823,281	3,584,082
Fees and charges	350,235	328,124	328,170
Interest earnings	17,400	13,251	14,000
Other revenue	600	(3,644)	600
	<u>4,401,620</u>	<u>2,868,645</u>	<u>4,608,606</u>
Payments			
Employee costs	(1,071,875)	(1,000,346)	(981,485)
Materials and contracts	(2,720,270)	(2,081,382)	(3,636,488)
Utility charges	(41,175)	(81,299)	(53,300)
Insurance expenses	(69,335)	(75,767)	(82,150)
Other expenditure	(148,975)	238,872	101,854
	<u>(4,051,630)</u>	<u>(2,999,922)</u>	<u>(4,651,569)</u>
Net cash provided by (used in) operating activities	3	349,990	(131,277)
		(42,963)	
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	4(a)	(311,835)	(50,981)
Payments for construction of infrastructure	4(a)	(328,622)	(990,794)
Non-operating grants, subsidies and contributions used for the development of assets	9	259,200	659,132
Proceeds from sale of plant & equipment	4(b)	39,370	11,818
		<u>(341,887)</u>	<u>(370,825)</u>
Net cash provided by (used in) investing activities		(645,105)	
CASH FLOWS FROM FINANCING ACTIVITIES			
Net cash provided by (used in) financing activities		0	0
		0	0
Net increase (decrease) in cash held		8,103	(502,102)
Cash at beginning of year		1,063,663	1,565,765
Cash and cash equivalents at the end of the year	3	<u>1,071,766</u>	<u>1,063,663</u>
		<u>869,760</u>	

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



Rate Setting Statement by Reporting Program

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2	1,227,678	571,986	457,383
		1,227,678	571,986	457,383
Revenue from operating activities (excluding rates)				
Governance		11,700	11,532	6,700
General purpose funding		417,915	832,233	394,477
Law, order, public safety		231,175	151,503	48,935
Health		725	470	525
Education and welfare		91,920	95,193	99,610
Housing		30,340	17,967	11,210
Community amenities		32,850	27,146	27,450
Recreation and culture		1,100	1,233	4,985
Transport		2,185,445	1,484,445	3,253,730
Economic services		22,500	35,907	18,500
Other property and services		44,000	37,309	59,680
		3,069,670	2,694,938	3,925,802
Expenditure from operating activities				
Governance		(208,225)	(223,470)	(194,030)
General purpose funding		(19,700)	(15,698)	(18,700)
Law, order, public safety		(324,315)	(236,972)	(146,130)
Health		(37,900)	(49,526)	(44,265)
Education and welfare		(43,180)	(51,717)	(53,790)
Housing		(93,875)	(42,250)	(43,434)
Community amenities		(137,985)	(133,112)	(138,645)
Recreation and culture		(141,850)	(219,655)	(219,790)
Transport		(3,930,590)	(2,810,104)	(4,706,574)
Economic services		(44,200)	(77,477)	(59,425)
Other property and services		(42,200)	115,641	(52,000)
		(5,024,020)	(3,744,340)	(5,676,783)
Operating activities excluded from budget				
Depreciation on assets	5	972,390	803,333	1,025,214
Amount attributable to operating activities		245,718	332,239	(268,384)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9	259,200	659,132	1,434,695
Purchase property, plant and equipment	4(a)	(311,835)	(50,981)	(1,199,250)
Purchase and construction of infrastructure	4(a)	(328,622)	(990,794)	(1,120,550)
Proceeds from disposal of assets	4(a)	39,370	11,818	240,000
Amount attributable to investing activities		(341,887)	(370,825)	(645,105)
FINANCING ACTIVITIES				
Transfers to cash backed reserves (restricted assets)	7(a)	(806,738)	(225,630)	(59,830)
Transfers from cash backed reserves (restricted assets)	7(a)	107,800	804,497	330,547
Amount attributable to financing activities		(698,938)	578,867	270,717
Budgeted deficiency before general rates		(795,107)	540,281	(642,772)
Estimated amount to be raised from general rates	1	745,915	687,397	681,754
Net current assets at end of financial year - surplus/(deficit)	2	(49,192)	1,227,678	38,982

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

Notes to & Forming Part of the Adopted Budget

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2018/19 Budgeted rate revenue	2018/19 Budgeted interim rates	2018/19 Budgeted back rates	2018/19 Budgeted total revenue	2017/18 Actual Revenue
	\$		\$	\$	\$	\$	\$	\$
Differential general rate or general rate								
GRV	0.106735	158	929,665	99,229	0	0	99,229	85,494
UV	0.005800	207	111,747,580	648,136	0	0	648,136	605,872
Urban Farm	0.053350	5	139,184	7,425	0	0	7,425	6,942
Sub-Totals		370	112,816,429	754,790	0	0	754,790	698,308
Minimum								
Minimum payment								
	\$							
GRV	375	52	0	19,500	0	0	19,500	14,400
UV	375	15	0	5,625	0	0	5,625	3,520
Urban Farm	375	0	0	0	0	0	0	0
Sub-Totals		67	0	25,125	0	0	25,125	17,920
		437	112,816,429	779,915	0	0	779,915	716,228
Discounts/concessions (Refer note 1(g))							(34,000)	(28,831)
Total amount raised from general rates							745,915	687,397
Specified area rates (Refer note 1(e))							0	0
Total rates							745,915	687,397

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 2018/19 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 rate(s) has|have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

1. 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				
35 days from notice	25/08/2018	0	0.00%	11.00%
Option two				
Instalment one	25/08/2018	0	0.00%	11.00%
Instalment two	4/01/2019	5	5.50%	11.00%
Option three				
Instalment one	25/08/2018	0	0.00%	11.00%
Instalment two	26/10/2018	5	5.50%	11.00%
Instalment three	4/01/2019	5	5.50%	11.00%
Instalment four	22/03/2019	5	5.50%	11.00%

Instalment plan admin charge revenue
 Instalment plan interest earned
 Unpaid rates and service charge interest earned

2018/19 Budget revenue	2017/18 Actual
\$	\$
600	570
900	834
7,000	3,023
8,500	4,427

(c) Objectives and Reasons for Differential Rating

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

Differential general rate

Description	Characteristics	Objects	Reasons
GRV	Properties within the townsite boundaries with a predominately residential use	This rate is to contribute to services desired by the community.	All land except exempt land in the Shire of Woodanilling is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV)
UV	Properties used predominately for rural purposes		
Urban Farm	Properties within the townsite boundaries which are undeveloped and used as part of a larger farming operation.		

(d) Differential Minimum Payment

Description	Characteristics	Objects	Reasons
GRV	Properties within the townsite boundaries with a predominately residential use	This rate is to contribute to services desired by the community	This is considered to be the base rate above which all other GRV properties are assessed. There is no distinction between residential, commercial or industrial land uses.
UV	Properties used predominately for rural purposes		This is considered to be the base rate above which all other UV properties are assessed.
Urban Farm	Properties within the townsite boundaries which are undeveloped and used as part of a larger farming operation.		This is to provide a rate that recognises the rural use of the land, whilst maintaining the GRV rate capability.



1. RATES AND SERVICE CHARGES (CONTINUED)

(e) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30th June 2019.

(f) Service Charges

The Shire did not raise service charges for the year ended 30th June 2019.

(g) Rates discounts

Rate or fee to which discount is granted	Disc % or Amount (\$)	2018/19 Budget	2017/18 Actual	Circumstances in which discount is granted
General Rates	5%	\$ 34,000	\$ 28,831	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.
		34,000	28,831	

(h) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2019.



2. NET CURRENT ASSETS

	Note	2018/19 Budget	2017/18 Actual
		\$	\$
Composition of estimated net current assets			
Current assets			
Cash - unrestricted	3	40,861	731,696
Cash - restricted reserves	3	1,030,905	331,967
Receivables		81,652	667,687
Inventories		15,887	15,887
		<u>1,169,305</u>	<u>1,747,237</u>
Less: current liabilities			
Trade and other payables		(29,467)	(29,467)
Provisions		(158,125)	(158,125)
		<u>(187,592)</u>	<u>(187,592)</u>
Unadjusted net current assets		981,713	1,559,645
Adjustments			
Less: Cash - restricted reserves	3	(1,030,905)	(331,967)
Adjusted net current assets - surplus/(deficit)		<u>(49,192)</u>	<u>1,227,678</u>

Reason for Adjustments

The differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with *Local Government (Financial Management) Regulation 32* as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments above.

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

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.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

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

2. NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

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.

PROVISIONS

Provisions are recognised when the Shire of Woodanilling has a 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.

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.

EMPLOYEE BENEFITS

Short-term employee benefits

Provision is made for the Shire of Woodanilling'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 of Woodanilling'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 of Woodanilling's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

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



3. 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:

	2018/19 Budget	2017/18 Actual	2017/18 Budget
Cash - unrestricted	\$ 40,861	\$ 731,696	\$ 76,941
Cash - restricted	1,030,905	331,967	792,819
	1,071,766	1,063,663	869,760
The following restrictions have been imposed by regulation or other externally imposed requirements:			
Reserves cash backed - Plant Replacement	566,163	160,000	341,462
Reserves cash backed - Building	40,500	15,000	33,959
Reserves cash backed - Affordable Housing	59,682	36,460	59,753
Reserves cash backed - Office Equipment	23,018	5,000	22,726
Reserves cash backed - Recreation	127,979	0	124,303
Reserves cash backed - Road Construction	213,563	7,707	210,615
Reserves cash backed - Unexpended Tied Grants	0	107,800	0
	1,030,905	331,967	792,818
Reconciliation of net cash provided by operating activities to net result			
Net result	(949,235)	297,127	365,468
Depreciation	972,390	803,333	1,025,214
(Profit)/loss on sale of asset	0	6,322	0
(Increase)/decrease in receivables	586,035	(513,689)	1,050
Increase/(decrease) in payables	0	(65,238)	0
Grants/contributions for the development of assets	(259,200)	(659,132)	(1,434,695)
Net cash from operating activities	349,990	(131,277)	(42,963)

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 2 - Net Current Assets.



4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program		2018/19	2017/18
	Recreation and culture	Transport	Budget total	Actual total
	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>				
Buildings - non-specialised	70,065	0	70,065	10,415
Furniture and equipment	47,400	0	47,400	272
Plant and equipment	0	194,370	194,370	40,294
	117,465	194,370	311,835	50,981
<i>Infrastructure</i>				
Infrastructure - Roads	0	328,622	328,622	990,794
	0	328,622	328,622	990,794
Total acquisitions	117,465	522,992	640,457	1,041,775

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

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

	Net book	Sale	2018/19 Budget		2017/18 Actual		2017/18 Budget	
	value	proceeds	Profit	Loss	Profit	Loss	Profit	Loss
	\$	\$	\$	\$	\$	\$	\$	\$
By Program								
Transport (Hilux Utility & Backhoe)	39,370	39,370	0	0	0	6,322	0	0
	39,370	39,370	0	0	0	6,322	0	0
By Class								
<u>Property, Plant and Equipment</u>								
Plant and equipment	39,370	39,370	0	0	0	6,322	0	0
	39,370	39,370	0	0	0	6,322	0	0



5. ASSET DEPRECIATION

By Program

Governance	(23,210)	(28,909)	(23,225)
Law, order, public safety	(35,475)	(43,512)	(40,880)
Education and welfare	(30,380)	(26,000)	(30,380)
Housing	(13,605)	(14,950)	(14,609)
Community amenities	(3,535)	(3,034)	(3,535)
Recreation and culture	(16,005)	(58,693)	(62,405)
Transport	(654,235)	(422,816)	(654,235)
Other property and services	(195,945)	(205,419)	(195,945)
	(972,390)	(803,333)	(1,025,214)

By Class

Buildings - non-specialised	(65,175)	(108,153)	(117,984)
Furniture and equipment	(11,880)	(13,296)	(11,895)
Plant and equipment	(243,150)	(259,875)	(243,150)
Infrastructure - Roads	(640,515)	(410,350)	(640,515)
Infrastructure - Footpaths	(9,235)	(9,226)	(9,235)
Infrastructure - Parks and ovals	(2,435)	(2,433)	(2,435)
	(972,390)	(803,333)	(1,025,214)

2018/19 Budget	2017/18 Actual	2017/18 Budget
\$	\$	\$
(23,210)	(28,909)	(23,225)
(35,475)	(43,512)	(40,880)
(30,380)	(26,000)	(30,380)
(13,605)	(14,950)	(14,609)
(3,535)	(3,034)	(3,535)
(16,005)	(58,693)	(62,405)
(654,235)	(422,816)	(654,235)
(195,945)	(205,419)	(195,945)
(972,390)	(803,333)	(1,025,214)
(65,175)	(108,153)	(117,984)
(11,880)	(13,296)	(11,895)
(243,150)	(259,875)	(243,150)
(640,515)	(410,350)	(640,515)
(9,235)	(9,226)	(9,235)
(2,435)	(2,433)	(2,435)
(972,390)	(803,333)	(1,025,214)

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 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.

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.

DEPRECIATION (CONTINUED)

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

Buildings - non-specialised	30-50 Years
Furniture and equipment	4-10 Years
Plant and equipment	5-15 Years
Infrastructure - Roads	25-50 Years
Infrastructure - Footpaths	20 Years
Infrastructure - Drainage	75 Years
Infrastructure - Parks and ovals	25 Years

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

The Shire did not undertake any borrowings for the year ended 30th June 2019

NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30TH JUNE 2019

6. INFORMATION ON BORROWINGS (CONTINUED)

(b) New borrowings - 2018/19

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2019

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2018 nor is it expected to have unspent borrowing funds as at 30th June 2019.

(d) Credit Facilities

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.

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2018/19 Budget Opening Balance	2018/19 Budget Transfer to	2018/19 Budget Transfer (from)	2018/19 Budget Closing Balance	2017/18 Actual Opening Balance	2017/18 Actual Transfer to	2017/18 Actual Transfer (from)	2017/18 Actual Closing Balance	2017/18 Budget Opening Balance	2017/18 Budget Transfer to	2017/18 Budget Transfer (from)	2017/18 Budget Closing Balance
Reserves cash backed - Plant Replacement	\$ 160,000	\$ 406,163	\$ 0	\$ 566,163	\$ 400,263	\$ 164,300	\$ (404,563)	\$ 160,000	\$ 399,122	\$ 8,410	\$ (66,070)	\$ 341,462
Reserves cash backed - Building	15,000	25,500	0	40,500	25,081	15,269	(25,350)	15,000	25,009	8,950	0	33,959
Reserves cash backed - Affordable Housing	36,460	23,222	0	59,682	22,347	37,240	(22,857)	36,460	22,283	37,470	0	59,753
Reserves cash backed - Office Equipment	5,000	18,018	0	23,018	17,777	5,191	(17,968)	5,000	17,726	5,000	0	22,726
Reserves cash backed - Recreation	0	127,979	0	127,979	126,619	1,360	(127,979)	0	126,258	0	(1,955)	124,303
Reserves cash backed - Road Construction	7,707	205,856	0	213,563	211,218	2,269	(205,779)	7,707	210,615	0	0	210,615
Reserves cash backed - Unexpended Tied Grants	107,800	0	(107,800)	0	0	0	0	107,800	262,522	0	(262,522)	0
	331,967	806,738	(107,800)	1,030,905	803,304	225,630	(804,497)	331,967	1,063,535	59,830	(330,547)	792,818

(b) Cash 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
Reserves cash backed - Plant Replacement	As per Plant Replacement Program	To be used to fund the net cost of plant & equipment purchases as determined in the 10 Year Plant Replacement Program
Reserves cash backed - Building	As per Building Plan	To be used to meet requirements for providing new buildings for Council purposes, other than affordable housing or recreational facilities, or for major maintenance.
Reserves cash backed - Affordable Housing	As per Building Plan	To be used to meet requirements for affordable housing, either new or major upgrades into the future.
Reserves cash backed - Office Equipment	As required	To be used for the purchase of office equipment and future computer upgrades
Reserves cash backed - Recreation	As required	To be used to fund capital improvements at recreational facilities, including sporting facilities or halls.
Reserves cash backed - Road Construction	As required	To be used to fund road construction projects within the Woodanilling Shire, or to levy additional funding.
Reserves cash backed - Unexpended Tied Grants	1/07/2018	To be used to record unexpended tied grants.

(c) Cash Backed Reserves - Change in Use

The Shire, in 2017/2018, resolved to use the funds set aside in all the above Reserve Funds (excluding Unexpended Tied Grants) for the purpose of WANDRRA Flood Reinstatement works. It is anticipated that these works will be completed in the 2018/19 financial year and when this occurs, the Reserve Funds will be re-established for their original purposes. The transfers to/from Reserve Funds reflects this.

8. FEES & CHARGES REVENUE

	2018/19 Budget	2017/18 Actual
	\$	\$
Governance	4,200	3,825
General purpose funding	1,300	910
Law, order, public safety	4,800	5,448
Health	725	470
Education and welfare	49,920	52,916
Housing	27,840	15,340
Community amenities	32,850	27,146
Recreation and culture	1,100	1,233
Transport	187,500	179,562
Economic services	21,500	35,907
Other property and services	18,500	5,368
	350,235	328,124

9. GRANT REVENUE

	2018/19 Budget	2017/18 Actual
	\$	\$
Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:		
By Program:		
Operating grants, subsidies and contributions		
Governance	7,500	11,420
General purpose funding	398,615	817,502
Law, order, public safety	226,375	146,356
Education and welfare	42,000	42,277
Housing	2,500	2,627
Transport	1,997,945	1,305,083
Other property and services	25,500	31,941
	2,701,435	2,357,206
Non-operating grants, subsidies and contributions		
Health	0	86
Education and welfare	0	6,620
Recreation and culture	52,550	42,400
Transport	206,650	610,026
	259,200	659,132

10. OTHER INFORMATION

	2018/19 Budget	2017/18 Actual	2017/18 Budget
The net result includes as revenues	\$	\$	\$
(a) Interest earnings			
Investments			
- Reserve funds	9,000	8,630	6,000
- Other funds	500	764	8,000
Other interest revenue (refer note 1b)	7,900	3,857	0
	17,400	13,251	14,000
The net result includes as expenses			

11. MAJOR LAND TRANSACTIONS

It is not anticipated any land transactions or major land transactions will occur in 2018/19.

12. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2018/19.

13. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Shire will be party to any joint venture arrangements during 2018/19.

14. TRUST FUNDS

Funds held at balance date over which the local government has no control and which are not included in the financial statements are as follows:

Detail	Balance 30-Jun-18	Estimated amounts received	Estimated amounts paid	Estimated balance 30-Jun-19
	\$	\$	(\$)	\$
Trust Landcare Receipts	8,608	0	0	8,608
Trust Unclaimed Monies Receipts	280	0	0	280
Trust WSRA Inc Receipts	415	150	0	565
Trust Wongi Receipts	2,567	0	0	2,567
Trust Bushfire Brigades Receipts	6,705	0	0	6,705
Trust LGIS Bonus Scheme - Receipts	19,204	1,500	0	20,704
Trust - Heritage Loan Scheme Receipts	1,733	0	0	1,733
	39,512	1,650	0	41,162

15. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

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.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a 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.

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

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.

REVENUE RECOGNITION

Rates, grants, donations and other contributions are recognised as revenues when the Shire of Woodanilling obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

15. BUDGET RATIOS

	2015/16 Actual	2016/17 Actual	2017/18 Actual	2018/19 Budget
Operating Surplus	(1.14)	(1.44)	(0.17)	(1.08)
Funds After Operations				0.20
PPE				(0.01)
Infrastructure				(0.02)
Cash Reserves				0.96
Borrowings				0.00
Debt Servicing				0.00
Average Rates (UV)				3,173.27
Average Rates (GRV)				803.45

The ratios are calculated as follows:

OPERATIONS

Operating Surplus

$$\frac{\text{Adjusted underlying surplus (or deficit)}}{\text{Adjusted underlying revenue}}$$

Funds After Operations

$$\frac{\text{Funds remaining after operations}}{\text{General funds}}$$

ASSET RATIOS

PPE

$$\frac{\text{Closing WDV value of PPE less Opening WDV value of PPE}}{\text{Opening WDV value of PPE}}$$

Infrastructure

$$\frac{\text{Closing WDV Infrastructure less Opening WDV infrastructure}}{\text{Opening WDV Infrastructure}}$$

FINANCING RATIOS

Cash Reserves

$$\frac{\text{Discretionary Reserve Balance}}{\text{General Funds}}$$

Borrowings

$$\frac{\text{Principal outstanding}}{\text{General funds}}$$

Debt Servicing

$$\frac{\text{Principal and interest due}}{\text{General funds}}$$

RATES RATIOS

Average Rates

$$\frac{\text{Rate revenue per category}}{\text{Number of properties per category}}$$

Rate Setting Statement by Nature Type

NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget	
	\$	\$	\$	
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2	1,227,678	571,986	457,383
		1,227,678	571,986	457,383
Revenue from operating activities (excluding rates)				
Operating grants, subsidies and contributions	9	2,701,435	2,357,206	3,583,032
Fees and charges	8	350,235	328,124	328,170
Interest earnings	10(a)	17,400	13,251	14,000
Other revenue	10(b)	600	(3,644)	600
		3,069,670	2,694,937	3,925,802
Expenditure from operating activities				
Employee costs		(1,071,875)	(1,000,346)	(981,485)
Materials and contracts		(2,720,270)	(2,016,144)	(3,636,488)
Utility charges		(41,175)	(81,299)	(53,300)
Depreciation on non-current assets	5	(972,390)	(803,333)	(1,025,214)
Insurance expenses		(69,335)	(75,767)	(82,150)
Other expenditure		(148,975)	238,872	101,854
		(5,024,020)	(3,744,339)	(5,676,783)
Operating activities excluded from budget				
Depreciation on assets	5	972,390	803,333	1,025,214
Amount attributable to operating activities		245,718	332,239	(268,384)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9	259,200	659,132	1,434,695
Purchase property, plant and equipment	4(a)	(311,835)	(50,981)	(1,199,250)
Purchase and construction of infrastructure	4(a)	(328,622)	(990,794)	(1,120,550)
Proceeds from disposal of assets	4(b)	39,370	11,818	240,000
Amount attributable to investing activities		(341,887)	(370,825)	(645,105)
FINANCING ACTIVITIES				
Transfers to cash backed reserves (restricted assets)	7(a)	(806,738)	(225,630)	(59,830)
Transfers from cash backed reserves (restricted assets)	7(a)	107,800	804,497	330,547
Amount attributable to financing activities		(698,938)	578,867	270,717
Budgeted deficiency before general rates		(795,107)	540,281	(642,772)
Estimated amount to be raised from general rates	1	745,915	687,397	681,754
Net current assets at end of financial year - surplus/(deficit)	2	(49,192)	1,227,678	38,982

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



Plant Replacement Program

YR OF BUILD	ITEM GRADERS	Plant No	ASSET NO	REGO	2018/19 Estimate	2019/20 Estimate	2020/2021 Estimate	2021/2022 Estimate	2022/2023 Estimate	2023/2024 Estimate	2024/2025 Estimate	2025/2026 Estimate	2026/2027 Estimate	Replacement interval	Changeover Due	Revised Changeover Due
2011	JOHN DEERE 670G	PGRD7	68	005				\$290,000						10 years	2021	2021
2008	JOHN DEERE 670D	PGRD6	37	004		\$260,000								10 years	2018	2019
TRUCKS																
2013	ISUZU GIGA SIDE-TIPPER	PTRK20	109	002					\$160,000					8 years	2021	2022
2006	SIDE-TIPPER TRAILER & DOLLY	PTRL11	27													
2009	ISUZU FXZ 1550	PTRK17	42	028		\$150,000								8 years	2017	2019
2013	ISUZU SIDE-TIPPER	PTRK19	89	023				\$160,000						8 years	2021	
2015	ISUZU FRR500	PTRK21	123	016								\$65,000		10 years	2025	
UTILITIES																
2008	TOYOTA HILUX Grader(4x4)	PUTE24	43	024	\$25,000									150,000 km Approx 8 years	2017	2018
2010	FORD RANGER Gardener (4x4 Single)	PUTE25	53	029					\$25,000					100,000 km Approx 12 years	2022	
2016	TOYOTA HILUX Extra Cab (Mechanic)	PUTE30	84	025										150,000 km Approx 12 years	2028	
2018	TOYOTA HILUX Leading Hand (4x4 Dual)	PUTE26	66	026					\$30,000				\$32,000	150,000 km Approx 4 years	2022	
2009	FORD RANGER General Use (4x2 Single)	PUTE29	124	003				\$25,000						150,000 km Approx 12 years	2021	
2017	TOYOTA HILUX Works Supervisor (4x4 Dual)	PUTE31	118	00			\$28,000			\$30,000			\$32,000	100,000 km Approx 3 years	2020	
LIGHT VEHICLES																
2017	TOYOTA PRADO CEO	PLCV15	122	0		\$30,000		\$32,000		\$34,000		\$36,000		100,000 km Approx 2 years	2019	
2017	HOLDEN CRUZE DCEO	PLCV14	72	011		\$18,000			\$20,000			\$22,000		80,000 km Approx 3 years	2,019	
ROLLERS																
1975	COLLINS TOWED	PRLR3	332	015												
2010	VIBRATING ROLLER	PRLR6	52	020			\$90,000							10 years	2020	
LOADERS																
2013	CASE 721F	PLDR8	110	007						\$170,000				10 years	2023	
2006	VOLVO BL71 BACKHOE	PIDR6	31	027	\$130,000									10 years	2016	2018
2014	TRACK LOADER & PROFILER	PLDR10	120	010							\$60,000			10 years	2024	
1999	TREE SAW		378													
OTHER																
	RD BROOM ATTACHMENT		415													
2012	RIDE ON MOWER	PMWR3	83	021					\$35,000					10 years	2022	2022
	WACKER DPU VIBE PLATE															
	VARIOUS TRAILERS															
2001	PLANT TRAILER	PTRL6	4	1643												
2014	PORTABLE TRAFFIC LIGHTS	PTRL15	119	1786												
TOTAL NET EXPENSES						\$155,000	\$458,000	\$118,000	\$507,000	\$270,000	\$234,000	\$60,000	\$123,000	\$64,000		
TSFR TO/(FROM) RESERVE (Annual Exp Allow indexed LESS total net expenses)						\$403,763	(\$259,917)	\$82,064	(\$304,936)	(\$65,915)	(\$27,874)	\$148,187	\$87,269	\$148,372		
						\$558,763	\$198,083	\$200,064	\$202,064	\$204,085	\$206,126	\$208,187	\$210,269	\$212,372		
RESERVE INTEREST						\$2,400	\$8,492	\$4,721	\$6,023	\$1,539	\$574	\$164	\$2,799	\$1,515		
RESERVE BAL'S @ JUN 30						\$566,163	\$314,738	\$401,523	\$102,611	\$38,235	\$10,935	\$186,586	\$101,002	\$336,473		
Annual Exp Allow Indexed						\$196,122	\$198,083	\$200,064	\$202,064	\$204,085	\$206,126	\$208,187	\$210,269	\$212,372		

Building Replacement Plans

	ASSET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	NO:	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
HOUSING											
13 Cardigan Street	70	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3327 Robinson Road	73	\$0	\$6,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3340 Robinson Road	78	\$6,500	\$8,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
3347 Robinson Road	83	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
User Charges (used to offset maintenance costs)		(\$8,840)	(\$8,840)	(\$9,880)	(\$9,880)	(\$9,880)	(\$10,920)	(\$10,920)	(\$10,920)	(\$10,920)	(\$10,920)
Interest on Building Reserve		(\$300)	(\$810)	(\$1,060)	(\$1,643)	(\$2,245)	(\$2,867)	(\$3,529)	(\$4,213)	(\$4,918)	(\$5,645)
0.35% Insured Value - \$4,762M (Excl Recreation)		\$17,510	\$17,860	\$18,217	\$18,581	\$18,952	\$19,331	\$19,717	\$20,111	\$20,513	\$20,923
Transfer to/(From) Building Reserve		\$25,500	\$12,510	\$29,157	\$30,104	\$31,077	\$33,118	\$34,166	\$35,244	\$36,351	\$37,488
BUILDING RESERVE BAL @ JUN 30		\$40,500	\$53,010	\$82,167	\$112,272	\$143,349	\$176,467	\$210,633	\$245,877	\$282,227	\$319,715

	ASSET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	NO:	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2026/27
AFFORDABLE HOUSING											
Annual Maintenance costs		\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
Upgrades		\$0	\$0	\$0	\$10,000	\$0	\$0	\$0	\$10,000	\$0	\$0
New buildings		\$0	\$0	\$350,000	\$0	\$0	\$0	\$0	\$400,000	\$0	\$0
Rental Income		(\$54,600)	(\$55,120)	(\$58,240)	(\$57,200)	(\$56,160)	(\$55,120)	(\$58,240)	(\$57,200)	(\$56,160)	(\$58,240)
Aged Housing Maintenance Grants (NRAS)		(\$41,750)	(\$41,750)	(\$41,750)	(\$41,750)	(\$41,750)	(\$41,750)	(\$41,750)	(\$41,750)	(\$20,875)	\$0
Interest on Aged Housing Reserve		(\$547)	(\$895)	(\$2,137)	\$1,806	\$724	(\$509)	(\$1,744)	(\$3,045)	\$1,800	\$896
Transfer to/(from) Aged Housing Reserve		\$23,222	\$82,765	(\$262,873)	\$72,144	\$82,186	\$82,379	\$86,734	(\$323,005)	\$60,235	\$42,344
AFFORDABLE HOUSING RESERVE BAL @ JUN 30		\$59,682	\$142,447	(\$120,426)	(\$48,282)	\$33,903	\$116,282	\$203,016	(\$119,989)	(\$59,754)	(\$17,410)

	ASSET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	NO:	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2026/27
HALLS & RECREATION											
Town Hall	85	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Pavilion & Rec Shed	90/92	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Kenmare Hall		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Lake Queeriarup Buildings	89	\$0	\$2,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
User Charges		(\$1,500)	(\$1,500)	(\$1,500)	(\$1,500)	(\$2,000)	(\$2,000)	(\$2,000)	(\$2,000)	(\$2,000)	(\$2,000)
Interest on Recreation Reserve		\$0	(\$2,560)	(\$2,920)	(\$3,231)	(\$3,544)	(\$3,848)	(\$4,155)	(\$4,464)	(\$4,776)	(\$5,090)
0.35% Insured Value - \$5,220M (Excl Recreation)		\$19,194	\$19,577	\$19,968	\$20,367	\$20,774	\$21,189	\$21,612	\$22,044	\$22,484	\$22,933
Transfer to/(from) Recreation Reserve		\$127,979	\$18,017	\$15,548	\$15,636	\$15,230	\$15,341	\$15,457	\$15,580	\$15,708	\$15,843
RECREATION RESERVE BAL @ JUN 30		\$127,979	\$145,996	\$161,544	\$177,181	\$192,411	\$207,752	\$223,209	\$238,789	\$254,497	\$270,340

Schedule of Fees & Charges

ALL FEES ARE QUOTED GST INCLUSIVE UNLESS OTHERWISE STATED

FACILITIES CHARGES		2018/2019
Woodanilling Hall/Council Chambers		
Hall Hire - Casual	9 - 24 hours	\$66.00
Hall Hire - Funeral (incl set up & pack up)		\$220.00
Meetings/Day Rate - Main Hall	1-8 hours	\$22.00
Hall Kitchen only	1 - 24 hours	\$11.00
Service of Alcohol Fee		\$38.50
Bond – refundable – to be paid 14 days in advance (GST Not applicable)		\$220.00
Council Chambers (Councillor or staff member must be present) Mon-Fri only	1-8 hours	\$66.00
Woodanilling Oval & Buildings - Day Rates (users other than Groups affiliated with the WSRA Inc)		
Casual Hirers - Ground Hire (access to ablutions only)	24 hours	\$132.00
Casual Hirers - Pavilion and Rec Shed (no use of grounds)	24 hours	\$192.50
Casual Hirers - Grounds and buildings	24 hours	\$324.50
Casual Hirers - Grounds and buildings	Per ½ day (4 hours)	\$162.25
Casual Hirers - Grounds and buildings	Per hour	\$40.70
Pavilion Hire - Funeral (incl set up & pickup)		\$385.00
Service of Alcohol Fee		\$42.35
Trestle Tables, Bain Marie, Crockery/Cutlery	Included in casual hirers fees	Not for separate hire
Chairs & Tables-old (at Kenmare Hall) Note: New chairs not to leave facility		free
Bond – refundable – to be paid 14 days in advance (GST not applicable)		\$400.00
Cleaning fee (may be charged if special cleaning required after use)	May be paid in advance	\$330.00
Tennis Courts	Per ½ day or part thereof	\$11.00
RV Camping as per Council Policy		
Woodanilling Recreation Grounds		\$5.00
Queerearrup Lake		Free
Affiliated WSRA Inc Clubs – Complex Annual Charge (Applicable to operating Clubs only)		
Charges are based on average number of days required during the year. This includes training, competitions, meetings or social gatherings.		
	Up to 1 day per week (half year only)	\$130.00
	> 1 day per week (half year only)	\$260.00
	> 2 days per week (half year only)	\$390.00
	Up to 1 day per week (full year)	\$260.00
	Occasional use (< than 9 times per year)	\$45.00
	(The above is based on \$5 per use)	
ADMINISTRATION & OTHER COUNCIL PROPERTIES		2018/2019
Sale of Water		
Per Kilolitre from standpipe (GST not applicable)		\$3.50
Keycard - first card		\$25.00
Keycard - replacement card		\$30.00
Photocopying		
A3/A4 Black & White	per copy	\$1.10
A3/A4 Colour	per copy	\$2.20
A4 Photo	Per A4 page or part thereof	\$22.00
Scan & Email		
Outgoing	per document	\$1.10
Laminating		
A4	per page	\$5.50
A3	per page	\$9.90
Binding		
Spiral binding of documents	per document	\$5.50
Rate Enquiry		
Detailed – per assessment		\$77.00
Other		
Special Series Number Plates	each	Cost + \$75.00
Historical Photos on CD	Per 5 photos (incl CD)	\$5.50
Bushfire Maps		\$22.00
ANIMAL CONTROL		2018/2019
Dog & Cat Registration Fees:		
All fees & charges relating to dog registration and control are adopted pursuant to the Dog Act and Cat Act, and relevant Regulations and Local Laws		
Misc Fees relating to Animal Control		
Application fee to keep more than two (2) dogs	Application & Renewal charge	\$200.00
CEMETERY		2018/2019
All fees & charges relating to the Woodanilling Cemetery are adopted pursuant to the Cemeteries Act 1986, and relevant Regulations		

RUBBISH RATES		2018/2019
Refuse Site Fees (to be applied when no Tip Pass is shown)		
1 x 120 litre or 240 litre Mobile Garbage Bin (and units of 240 litre there-after)		\$10.00
Car Boot Load		\$10.00
Station wagon Boot Load		\$10.00
Van - Utility – Trailer (not exceeding 1.8m x 2.4m)		\$20.00
Small Truck (2-4 tonne)		\$50.00
Medium Truck (4-6 tonne)		\$75.00
Truck (6-8 tonne)		\$100.00
Truck (8 plus tonne single axle)		\$200.00
Truck (8 plus tonne dual axle)		\$220.00
Truck (semi trailer 20m ³ capacity)		\$330.00
Bulk Bin (3m ³ or less)		\$75.00
Bulk Bin (3m ³ - 6m ³)		\$100.00
Bulk Bin (6m ³ - 10m ³)		\$200.00
Bulk Bin (exceeding 10m ³)		\$330.00
Salt	Per 10m3	\$550.00
Asbestos (Approval required before acceptance)	Cost to be negotiated based on	
Waste Oil (to be deposited in the Oil Recycling Facility)		50c per litre
Tyres	Per Tyre	\$25.00
Replacement tip pass (ratepayers only)		Free
Woodanilling Recycling Depot - Free		
Car or Truck Body or large Equipment (if placed in metal dump area)		Free
White Goods (fridges to be de-gassed or \$40 fee applies)		Free
Batteries (car, truck etc)		Free
Uncontaminated, sorted scrap metal, timber and/or domestic greenwaste		Free
Clean fill		Free
Separated Recyclables		Free
PRIVATE WORKS		2018/2019
All items include operator unless otherwise stated		
Water Cartage - including cost of water	Per Load (1 hour = 1 load)	\$275.00
Grader	per hour or part thereof	\$198.00
Loader	per hour or part thereof	\$187.00
Skid steer Loader	per hour or part thereof	\$165.00
Skid steer Loader with attachments	per hour or part thereof	\$220.00
Side-Tipper Truck	per hour or part thereof	\$176.00
Side-Tipper Truck & Trailer	per hour or part thereof	\$220.00
Side-Tipper Truck Trailer (only) - excluding truck	per km (max \$440 per day)	\$4.40
Plant Trailer - including truck hire	per hour or part thereof	\$198.00
Truck - 6 wheel	per hour or part thereof	\$176.00
Truck - Maintenance Truck - 5 tonne	per hour or part thereof	\$132.00
Backhoe	per hour or part thereof	\$187.00
Vibe Roller	per hour or part thereof	\$187.00
Road Broom - excluding loader	per hour or part thereof	\$77.00
Tree Pruner - including loader	per hour or part thereof	\$220.00
Mosquito Fogging	per hour or part thereof	\$22.00
Labourer	per hour or part thereof	\$99.00
Labourer - outside normal working hours	per hour or part thereof	\$132.00
Spray Trailer - no vehicle - no operator	per day or part thereof	\$77.00
Mobile Traffic Lights	per day or part thereof	\$220.00
Multi-message Sign	per day or part thereof	\$110.00
Multi-message Sign - community groups	per day or part thereof	\$11.00
Ride-on Mower	per hour or part thereof	\$100.00
Post Hole Digger or Plate Compactor - no operator	per day or part thereof	\$165.00
Small equipment (approved by WS) - no operator	per hour (min 2 hours)	\$33.00
Cement spreader - excluding truck/ute	per day or part thereof	\$220.00
Stand down time	per hour or part thereof	50% rates
Travel Time for all Plant	per hour (min 1 hour)	\$88.00
Supply of gravel & sand (cost of truck hire-no charge for materials)	1 - 5 Loads - Per load	\$275.00
	6 -10 Loads - Per load	\$247.50
	> 10 loads - Per load	\$231.00
Plant Hire outside normal working hours (additional to rates above)	per hour or part thereof	\$60.00
Surplus Blue Metal	m ³	Cost plus 20%



