SHIRE OF TRAYNING

BUDGET REVIEW REPORT

FOR THE PERIOD ENDED 31 DECEMBER 2023

LOCAL GOVERNMENT ACT 1995 LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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		Budget v Actual Predicted					
	Note	Adopted Budget (a)	YTD Actual (b)	Variance Permanent (c)	Variance Temporary (Carryover) (d)	Year End (a)+(c)+(d)	
OPERATING ACTIVITIES		\$	\$	\$	\$	\$	
Net current assets at start of financial year							
surplus/(deficit)	4.5.1	3,061,135	3,223,825	162,690		3,223,825	A
Revenue from operating activities (excluding rates)							
Operating grants, subsidies and contributions	4.1.1	150,200	202,667	108,600	0	258,800	_
Fees and charges	4.1.2	231,436	162,536	30,000	0	261,436	_
Interest earnings	4.1.3	32,858	19,767	60,000	0	92,858	
Other revenue	4.1.4	150,258	138,153	74,000	0	224,258	
Profit on asset disposals	4.1.5	5,115	3,295	0	0	5,115	
		569,867	526,418	272,600	0	842,467	
Expenditure from operating activities							
Employee costs	4.2.1	(974,186)	(441,124)	35,000	0	(939,186)	•
Materials and contracts	4.2.2	(1,273,361)	(951,286)	(281,088)	0	(1,554,449)	A
Utility charges	4.2.3	(131,969)	(43,650)	10,000	0	(121,969)	•
Depreciation on non-current assets	4.2.4	(1,289,900)	(1,354,806)	(1,413,000)	0	(2,702,900)	A
Interest expenses	4.2.5	(58,501)	(10,545)	17,815	0	(40,686)	•
Insurance expenses	4.2.6	(135,099)	(133,622)	0	0	(135,099)	
Other expenditure	4.2.7	(84,092)	(42,284)	0	0	(84,092)	
Loss on asset disposals	4.2.8	(42,325)	(4,745)	0	0	(42,325)	
		(3,989,433)	(2,982,062)	(1,631,273)	0	(5,620,706)	
Non-cash amounts excluded from operating activities	4.5.2	1,327,758	1,356,288	1,413,000	0	2,740,758	
Amount attributable to operating activities		969,327	2,124,469	217,017	0	1,186,344	
INVESTING ACTIVITIES							
Non-operating grants, subsidies and contributions	4.3.1	2,465,593	306,322	(15,827)	(1,476,000)	973,766	•
Purchase land and buildings	4.3.2	(3,634,304)	(426,552)	(40,000)	1,800,000	(1,874,304)	•
Purchase plant and equipment	4.3.3	(695,894)	(399,374)	0	0	(695,894)	
Purchase furniture and equipment	4.3.4	(55,000)	(22,154)	0	0	(55,000)	
Purchase and construction of infrastructure-roads	4.3.5	(1,134,819)	(607,174)	(50,000)	0	(1,184,819)	_
Purchase and construction of infrastructure-other	4.3.6	(480,074)	(229,346)	(50,000)	0	(530,074)	
Proceeds from self supporting loans	4.3.7	5,180	2,566	0	0	5,180	
Proceeds from disposal of assets	4.3.8	133,000	79,091	0	0	133,000	
		(3,396,318)	(1,296,621)	(155,827)	324,000	(3,228,145)	
Non-cash amounts excluded from investing activities	4.5.2	0	0	0	0	0	
Amount attributable to investing activities		(3,396,318)	(1,296,621)	(155,827)	324,000	(3,228,145)	
FINANCING ACTIVITIES							
Repayment of debentures	4.4.1	(147,571)	(41,073)	0	64,810	(82,761)	\blacksquare
Proceeds from new borrowings	4.4.2	1,250,000	0	0	(450,000)	800,000	\blacksquare
Transfers to cash backed reserves (restricted assets)	4.4.3	(120,577)	(1,067)	0	0	(120,577)	
Transfers from cash backed reserves (restricted assets)	4.4.4	200,000	0	0	0	200,000	
Amount attributable to financing activities		1,181,852	(42,140)	0	(385,190)	796,662	
Budget deficiency before general rates		(1,245,139)	785,708	61,190	(61,190)	(1,245,139)	
Estimated amount to be raised from general rates		1,245,139	1,252,402			1,245,139	
Closing funding surplus(deficit)	3(c)	0	2,038,110	61,190	(61,190)	0	



1. BASIS OF PREPARATION

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

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

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

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

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

The local government reporting entity

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

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.

Rounding off figures

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

2022/23 actual balances

Balances shown in this budget review report as YTD Actual are as forecast at the time of budget review preparation and are subject to final adjustments.

Budget comparative figures

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

Judgements, estimates and assumptions

The preparation of the budget review 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



2. SUMMARY GRAPHS - BUDGET REVIEW



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



3 NET CURRENT FUNDING POSTION **EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)**

Operating activities excluded from 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.

(a)	Operating activities excluded from budgeted deficiency	Actual - Used for Budget 30 June 2023	Audited Actual 30 June 2023	Budget 30 June 2024	Actual 31 December 2023
		\$	\$	\$	\$
	The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.				
	Adjustments to operating activities				
	Less: Profit on asset disposals	(18,182)	(17,042)	(5,115)	(3,295)
	Less: Movement in liabilities associated with restricted cash	0		648	32
	Less: non-cash movements in non-current assets & liabilities	0	(-, ,	0	
	Add: Loss on disposal of assets	11,542		42,325	4,745
	Add: Depreciation on assets	1,157,892		1,289,900	1,354,806
	Non-cash amounts excluded from operating activities	1,151,252	1,427,214	1,327,758	1,356,288
(b)	Current assets and liabilities excluded from budgeted deficiency				
	The following current assets and liabilities have been excluded				
	from the net current assets used in the Rate Setting Statement.				
	Adjustments to net current assets				
	Less: Cash - reserve accounts	(520,281)	(784,980)	(704,678)	(786,047)
	Less: Current assets not expected to be received at end of year	(4,994)	(5,180)	(2,662)	(2,614)
	Add: Current liabilities not expected to be cleared at end of year				
	- Current portion of borrowings	296,450	82,760	186,430	25,186
	- Current portion of provisions held in reserve	23,313	23,285	23,958	23,317
	Add: Contract liability not expected to cleared at end of year		1,481	0	1,481
	Total adjustments to net current assets	(205,512)	(682,634)	(496,952)	(738,677)
(c)	Composition of estimated net current assets				
	Current assets				
	Cash and cash equivalents	568,815	4,300,813	1,182,453	3,013,007
	Financial assets	4,994	5,180	2,662	0
	Receivables	446,379	218,409	253,368	239,140
	Other current assets	0	88,223	0	30,845
	Inventories	0	,	4,549	419
	Less: current liabilities	1,020,188	4,614,346	1,443,032	3,283,411
	Trade and other payables	(386,607)	(338,942)	(509,224)	(184,906)
	Contract liabilities	0		0	(30,845)
	Lease liabilities	0	, , ,	0	(1,481)
	Long term borrowings	(296,450)	(, - ,	(186,430)	(25,186)
	Provisions	(131,619)		(250,426)	(253,860)
		(814,676)	(707,887)	(946,080)	(496,278)
	Net current assets	205,512	3,906,459	496,952	2,787,133
	Less: Total adjustments to net current assets	(205,512)	(682,634)	(496,952)	(738,677)
	Closing funding surplus / (deficit)	0		0	2,048,456
			-, -,		,,



3 COMMENTS/NOTES - NET CURRENT FUNDING POSITION (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

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.

FINANCIAL ASSETS AT AMORTISED COST

The Shire of Trayning 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.

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 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 of Trayning 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.

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.

CONTRACT ASSETS

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

CONTRACT LIABILITIES

Contract liabilities represent the Shire of Trayning's obligation to transfer goods or services to a customer for which the Shire of Trayning 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.

PROVISIONS

Provisions are recognised when the Shire of Trayning 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.

CURRENT AND NON-CURRENT CLASSIFICATION

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire of Trayning's operational cycle. In the case of liabilities where the Shire of Trayning 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 of Trayning's intentions to release for sale.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire of Trayning prior to the end of the financial year that are unpaid and arise when the Shire of Trayning 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 of Trayning recognises revenue for the prepaid rates that have not been refunded.

EMPLOYEE BENEFITS

Short-Term Employee Benefits

Provision is made for the Shire of Trayning'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 Trayning'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 net current funding position. Shire of Trayning's current obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the net current funding 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 of Trayning's obligations for long-term employee benefits where the Shire of Trayning does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, are presented as current provisions in the net current funding position.

4. PREDICTED VARIANCES

4.1.1 Operating grants, subsidies and contributions 3032036 Grants Commission - United Strant - additional funds received 3113316 Contributions & Donations Other - additional funds received 3113316 Contributions & Donations Other - additional funds received 28.817 4.1.2 Foes and charges 3141401 Private Works Income - had not budgeted for private works jobs 3141401 Private Works Income - had not budgeted for private works jobs 3141401 Private Works Income - had not budgeted for private works jobs 3141401 Private Works Income - had not budgeted for private works jobs 3143030 Sale of StrangSurplus Items - Metal waste recycled 4.1.3 Interest Earned Municipal - more interest earned than budgeted 303228 Interest Earned Municipal - more interest earned than budgeted 314203 Works Tearned Municipal - more interest earned brang budgeted 314203 Works Tearned Schemen - Contributions Foes recommendation of the Shires and Schemen - Contributions & Reimbursements - Verlage employment subsidies 314203 Works Tearn - Contributions & Reimbursements - trainee employment subsidies 314203 Works Tearn - Superannuation - position vacant part of year 2142010 Works Tearn - Superannuation - multiple positions vacant part of year 2142010 Works Tearn - Superannuation - multiple positions vacant part of year 2142013 Works Tearn - Superannuation - multiple positions vacant part of year 2142013 Works Tearn - Superannuation - multiple positions vacant part of year 2142013 Works Tearn - Superannuation - multiple positions vacant part of year 2142013 Works Tearn - Superannuation - multiple positions vacant part of year 2142013 Works Tearn - Superannuation - multiple positions vacant part of year 2142013 Works Tearn - Superannuation - multiple vacanties part of year 2142013 Works Tearn - Superannuation - multiple vacanties part of year 2142013 Works Tearn - Long Service Leave - pay out 1 ong service leave of departing staff (15,000) 2142014 Road Maintenance - Council - multiple vacanties part of year 2142013 Works Tearn - Long Service Leave - pay		Comments/Reason for Variance	Predicted Varian Permanent Tei	ce \$ nporary
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2143003 Tyres and Tubes - expected to be more than budgeted 2143005 Fuels and Oils - cost of fuel higher than budgeted 22,0000 4.2.3 Utility charges 2051012 Standpipe Expenses - less standpipe water used than budgeted 30,000 4.2.4 Depreciation on non-current assets 2042290 Depreciation - Other Governance - depreciation less than budgeted 2092290 Depreciation - Other Housing - depreciation more than budgeted 2112290 Depreciation - Swimming Areas - depreciation more than budgeted 2113290 Depreciation - Other Rec & Sport - depreciation more than budgeted 2122290 Depreciation - Roads, Depot etc - depreciation significantly higher due to revaluation 2124290 Depreciation - Airstrip - depreciation significantly higher due to revaluation 2124290 Depreciation - Tourism & Area Promotion - depreciation more than budgeted 2132290 Depreciation - Tourism & Area Promotion - depreciation more than budgeted (9,000) 2143100 Depreciation - Plant Operation - depreciation more than budgeted (80,000) 4.2.5 Interest expenses 2092026 - Interest on Loan 72 - loan taken out later than budgeted 30,000		· · · · · · · · · · · · · · · · · · ·		
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2092290 Depreciation - Other Housing - depreciation more than budgeted (22,000) 2112290 Depreciation - Swimming Areas - depreciation more than budgeted (22,000) 2113290 Depreciation - Other Rec & Sport - depreciation more than budgeted (10,000) 2122290 Depreciation - Roads, Depot etc - depreciation significantly higher due to revaluation (1,280,000) 2124290 Depreciation - Airstrip - depreciation significantly higher due to revaluation of assets (23,000) 2132290 Depreciation - Tourism & Area Promotion - depreciation more than budgeted (9,000) 2143100 Depreciation - Plant Operation - depreciation more than budgeted (80,000) 4.2.5 Interest expenses 2092026 - Interest on Loan 72 - loan taken out later than budgeted 4,452 2092027 - Interest on Loan 73 - loan taken out later than budgeted 13,363	4.2.4	Depreciation on non-current assets		
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2122290 Depreciation - Roads, Depot etc - depreciation significantly higher due to revaluation 2124290 Depreciation - Airstrip - depreciation significantly higher due to revaluation of assets 2132290 Depreciation - Tourism & Area Promotion - depreciation more than budgeted (9,000) 2143100 Depreciation - Plant Operation - depreciation more than budgeted (80,000) 4.2.5 Interest expenses 2092026 - Interest on Loan 72 - loan taken out later than budgeted 4,452 2092027 - Interest on Loan 73 - loan taken out later than budgeted 13,363		2113290 Depreciation - Other Rec & Sport - depreciation more than budgeted	, ,	
2124290 Depreciation - Airstrip - depreciation significantly higher due to revaluation of assets 2132290 Depreciation - Tourism & Area Promotion - depreciation more than budgeted (9,000) 2143100 Depreciation - Plant Operation - depreciation more than budgeted (80,000) 4.2.5 Interest expenses 2092026 - Interest on Loan 72 - loan taken out later than budgeted 4,452 2092027 - Interest on Loan 73 - loan taken out later than budgeted 13,363		2122290 Depreciation - Roads, Depot etc - depreciation significantly higher due to revaluation	, ,	
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2092027 - Interest on Loan 73 - Ioan taken out later than budgeted 13,363		·	4,452	
· · · · · · · · · · · · · · · · · · ·		2092027 - Interest on Loan 73 - loan taken out later than budgeted	13,363	
		Predicted Variances Carried Forward	(1,358,673)	0



4. PREDICTED VARIANCES

Comments/Reason for Variance	<u>-</u>	Predicted Va Permanent	ariance \$ Temporary
Predicted Va	ariances Brought Forward	(1,358,673)	0
Non-operating grants, subsidies and contributions			
3042352 Admin Grant Income - timing of LRCIP funds received in 2022/23			(21,000)
3092350 Grant Income - Growing regions - carry forward to 2024/2025			(1,350,000)
3113323 Grant Income Capital Sport & Rec - timing of LRCIP funds			30,000
3121301 Regional Road Group Grants - funding reduced for Harrod Road by RRG		(15,827)	
			(135,000)
	ing, HWS	, ,	
· · · · · · · · · · · · · · · · · · ·		(10,000)	
· · · · · · · · · · · · · · · · · · ·			1,800,000
, ,		15,000	
		(50,000)	
		(50,000)	
	votor tonko	(E0 000)	
4113539 Trayning Sports Precinct Capital - Teticulation for Proneer Park, relocate w	aler lanks	(50,000)	
ESTING ACTIVITIES			
Repayment of debentures			
4092511 Principal Repayment Loan 73 - Staff House - loan not taken out until 2024			16,202
4092512 Principal Repayment Loan 74 - GROH House - loan not taken out until 20	24		48,608
Proceeds from new borrowings			
5092713 Proceeds of New Loan - WACHS - carry forward to next year			(450,000)
HER ITEMS			
Net current assets at start of financial year surplus/(deficit)			
Variation in between estimated and actual surplus at 30 June 2023		162,690	0
Non-cash amounts excluded from operating activities			
Add back amendments to Depreciation		1,413,000	
Total Predicted Variances as per Annual Budget Review	_	61,190	(61,190)
	Non-operating grants, subsidies and contributions 3042352 Admin Grant Income - timing of LRCIP funds received in 2022/23 3092350 Grant Income - Growing regions - carry forward to 2024/2025 3113323 Grant Income Capital Sport & Rec - timing of LRCIP funds 3121301 Regional Road Group Grants - funding reduced for Harrod Road by RRG 3121320 Footpath Grant - timing of LRCIP funds Purchase land and buildings 4092541 Capital Works - Staff Housing - replace two damaged fences, replace ceil 4092542 Capital Works - Other Housing - renew additional Aged Persons Unit 4092543 WACHS Housing Capital - carry forward to 2024/25 4111540 Trayning Hall Refurbishment - works carried out under operating budget Purchase and construction of infrastructure-roads 4121002 Road Construction - RRG - increased use of contractors Purchase and construction of infrastructure-other 4113539 Trayning Sports Precinct Capital - reticulation for Pioneer Park, relocate w ESTING ACTIVITIES Repayment of debentures 4092512 Principal Repayment Loan 73 - Staff House - loan not taken out until 2024 4092512 Principal Repayment Loan 74 - GROH House - loan not taken out until 2027 Proceeds from new borrowings 5092713 Proceeds of New Loan - WACHS - carry forward to next year IEEE ITEMS Net current assets at start of financial year surplus/(deficit) Variation in between estimated and actual surplus at 30 June 2023 Non-cash amounts excluded from operating activities Add back amendments to Depreciation	Non-operating grants, subsidies and contributions 3042352 Admin Grant Income - timing of LRCIP funds received in 2022/23 3092350 Grant Income - Growing regions - carry forward to 2024/2025 3113323 Grant Income - Growing regions - carry forward to 2024/2025 3113323 Grant Income Capital Sport & Rec - timing of LRCIP funds 3121301 Regional Road Group Grants - funding reduced for Harrod Road by RRG 3121320 Footpath Grant - timing of LRCIP funds Purchase land and buildings 4092541 Capital Works - Staff Housing - replace two damaged fences, replace ceiling, HWS 4092542 Capital Works - Other Housing - renew additional Aged Persons Unit 4092543 WACHS Housing Capital - carry forward to 2024/25 4111540 Trayning Hall Refurbishment - works carried out under operating budget Purchase and construction of infrastructure-roads 4121002 Road Construction - RRG - increased use of contractors Purchase and construction of infrastructure-other 4113539 Trayning Sports Precinct Capital - reticulation for Pioneer Park, relocate water tanks ESTING ACTIVITIES Repayment of debentures 4092511 Principal Repayment Loan 73 - Staff House - loan not taken out until 2024 4092512 Principal Repayment Loan 74 - GROH House - loan not taken out until 2024 4092512 Principal Repayment Loan 74 - GROH House - loan not taken out until 2024 4092513 Proceeds from new borrowings 5092713 Proceeds of New Loan - WACHS - carry forward to next year HER ITEMS Net current assets at start of financial year surplus/(deficit) Variation in between estimated and actual surplus at 30 June 2023 Non-cash amounts excluded from operating activities Add back amendments to Depreciation	Permanent Predicted Variances Brought Forward (1,358,673) Non-operating grants, subsidies and contributions 3042352 Admin Grant Income - timing of LRCIP funds received in 2022/23 3092350 Grant Income - Growing regions - carry forward to 2024/2025 3113323 Grant Income Capital Sport & Rec - timing of LRCIP funds 3121301 Regional Road Group Grants - funding reduced for Harrod Road by RRG 3121320 Footpath Grant - timing of LRCIP funds Purchase land and buildings 4092541 Capital Works - Staff Housing - replace two damaged fences, replace ceiling, HWS 4092542 Capital Works - Other Housing - renew additional Aged Persons Unit 4092542 Qapital Works - Other Housing - renew additional Aged Persons Unit 4092543 WACHS Housing Capital - carry forward to 2024/25 4111540 Trayning Hall Refurbishment - works carried out under operating budget 4121002 Road Construction of infrastructure-roads 4121002 Road Construction - RRG - increased use of contractors 413539 Trayning Sports Precinct Capital - reticulation for Pioneer Park, relocate water tanks (50,000) Purchase and construction of infrastructure-other 4113539 Trayning Sports Precinct Capital - reticulation for Pioneer Park, relocate water tanks (50,000) Purchase Increased use of Contractors (50,000) Purchase and construction of infrastructure-other 4113539 Trayning Sports Precinct Capital - reticulation for Pioneer Park, relocate water tanks (50,000) Purchase and construction of infrastructure-other 4092512 Principal Repayment Loan 73 - Staff House - loan not taken out until 2024 4092512 Principal Repayment Loan 74 - GROH House - loan not taken out until 2024 4092512 Principal Repayment Loan 74 - GROH House - loan not taken out until 2024 4092512 Principal Repayment Loan 74 - GROH House - loan not taken out until 2024 4092512 Principal Repayment Loan 74 - GROH House - loan not taken out until 2024 4092512 Principal Repayment Loan 74 - GROH House - loan not taken out until 2024 4092512 Principal Repayment Loan 74 - GROH House - loan not taken out until 2024 4092512 Prin



SHIRE OF TRAYNING NOTES TO THE BUDGET REVIEW REPORT FOR THE PERIOD ENDED 31 DECEMBER 2023

5. BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

Description	Council Resolution	Classification	No Change - (Non Cash Items) Adjust.	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	Comments
			\$	\$	\$	\$	
Budget Adoption		Opening Surplus(Deficit)		182,690		182,690	
Purchase of Plant	10-2023.094	Capital Expenses		100,000		282,690	
Proceeds on Disposal of Asse	10-2023.094	Capital Revenue			(120,000)	162,690	
			0	282,690	(120.000)	162.690	

