



Annual Budget

2018/19

Resolution: 06-2018.079

20th June 2018



SHIRE OF TRAYNING SCHEDULE OF FEES AND CHARGES 2018/19

		Nett Charge \$	GST \$	2018/19 Charge \$	2017/18 Charge \$
Administration					
Photocopying / Printing - (including if paper is supplied)					
A4 - Black & White					
- Single Sided	Per page	0.45	0.05	0.50	0.50
- Double Sided	Per page	0.55	0.05	0.60	0.60
A4 - Colour					
- Single Sided	Per page	0.64	0.06	0.70	0.70
- Double Sided	Per page	0.73	0.07	0.80	0.80
A4 - Photo Paper/Card/Coloured Paper					
- Single Sided	Per page	1.36	0.14	1.50	1.50
A3 - Black & White					
- Single Sided	Per page	0.55	0.05	0.60	0.60
- Double Sided	Per page	0.64	0.06	0.70	0.70
A3 - Colour					
- Single Sided	Per page	0.73	0.07	0.80	0.80
- Double Sided	Per page	0.82	0.08	0.90	0.90
Large Format Printing					
A1					
- Plain Bond	Per page	13.65	1.35	15.00	15.00
- Semi Gloss	Per page	35.00	3.50	38.50	38.50
- Full Gloss	Per page	35.00	3.50	38.50	38.50
A1 - Plan Prints					
- Plain Bond	Per page	10.91	1.09	12.00	12.00
A2					
- Plain Bond	Per page				
- Semi Gloss	Per page	25.45	2.55	28.00	28.00
- Full Gloss	Per page	25.45	2.55	28.00	28.00
A3					
- Plain Bond	Per page	5.45	0.55	6.00	6.00
- Semi Gloss	Per page	20.45	2.05	22.50	22.50
- Full Gloss	Per page	20.45	2.05	22.50	22.50
Laminating					
Credit Card Size	Each	1.36	0.14	1.50	1.50
A5 Size	Each	1.82	0.18	2.00	2.00
A4 Size	Each	2.27	0.23	2.50	2.50
A3 Size	Each	2.73	0.27	3.00	3.00
Document Binding					
To 10mm Thickness	Per document	4.55	0.45	5.00	5.00
To 25mm Thickness	Per document	9.55	0.95	10.50	10.50
<i>Plus Photocopying/Printing Costs if Applicable</i>					
Advertising					
Ninghan News - Black & White					
- 1/4 Page	Per issue	9.09	0.91	10.00	10.00
- 1/2 Page	Per issue	13.64	1.36	15.00	15.00
- Full Page	Per issue	18.18	1.82	20.00	20.00
Ninghan News - Colour					
- Full Page	Per issue	27.27	2.73	30.00	30.00
Local Telephone Directory					
- 1/8 Page	Annually	28.18	2.82	31.00	31.00
- 1/4 Page	Annually	39.09	3.91	43.00	43.00
- 1/2 Page	Annually	58.18	5.82	64.00	64.00
- Full Page	Annually	91.82	9.18	101.00	101.00
Publications					
Ninghan News					
- General	Per Issue	1.36	0.14	1.50	1.50
- General	Per annum	18.64	1.86	20.50	20.50
- Postal	Per annum	60.45	6.05	66.50	66.50
- Electronic	Per annum	10.45	1.05	11.50	11.50
History Books	Each	45.45	4.55	50.00	50.00
Local Telephone Directory	Each	3.18	0.32	3.50	3.50
Electoral Rolls	Each	20.00	2.00	22.00	22.00
Shire Maps	Each	14.55	1.45	16.00	16.00



SHIRE OF TRAYNING SCHEDULE OF FEES AND CHARGES 2018/19

		Nett Charge \$	GST \$	2018/19 Charge \$	2017/18 Charge \$
Secretarial & Office Services					
General Secretarial Work	Per 1/4 hour	18.18	1.82	20.00	20.00
Facsimile					
- Send - within Australia	Per Recipient	5.00	0.50	5.50	5.50
- Send - Overseas	Per Recipient	10.00	1.00	11.00	11.00
- Receive	Per page	0.45	0.05	0.50	0.50
Email					
- Incoming	Per page	0.45	0.05	0.50	0.50
- Outgoing	Per 1/4 hour	18.18	1.82	20.00	20.00
<i>Outgoing Email Production - Secretarial Fee is Applicable</i>					
Local Authority Vehicle Licence Plates					
Plate Fee	Per Issue	181.82	18.18	200.00	200.00
Plate Holding fee	Per Annum	18.18	1.82	20.00	20.00
Library Internet Usage					
Seniors				No Charge	No Charge
Non-Senior	Per hour	2.27	0.23	2.50	2.50
Sundry Debt Collection cost					
				At Cost	At Cost
Interest on unpaid accounts					
	Per Annum			11.00%	11.00%
Freedom of Information					
Application Fee					
- Non-Personal Information		30.00	0.00	30.50	30.50
- Personal Information		0.00	0.00	0.00	0.00
Time Dealing with Application - Copying, Transcribing & Duplicating	Per hour	30.00	0.00	30.50	30.50
Staff Supervised Access	Per hour	30.00	0.00	30.50	30.50
Photocopying	Per page	0.20	0.00	0.20	0.20
Duplication of Tape, Film or Computer Information	Per Item			At Cost	At Cost
Delivery, Packaging & Postage	Per Item			At Cost	At Cost
<i>In cases where charges levied are expected to be higher than \$25, the applicant will be provided with an estimate of charges as soon as possible after receipt of the application. The Shire reserves the right to request an advance deposit.</i>					
General Rates & Charges					
Gross Rental Value					
Cents Per Dollar					
- Commercial				21.8558	21.8558
- Kununoppin & Trayning				21.8558	21.8558
- Yelbeni				21.8558	21.8558
Minimum Rates				350.00	350.00
Unimproved Value - Cents Per Dollar					
Cents Per Dollar					
- Mining				2.0240	2.0851
- Rural				2.0240	2.0851
Minimum Rates				350.00	340.00
Rubbish Removal Charges					
General Refuse Removal Charge	Per bin	181.82	18.18	200.00	200.00
Recyclable Refuse Charge	Per bin	81.82	8.18	90.00	90.00
Concessions, Discounts & Waivers					
Early Payment of Rates Discount	Calculated daily			5.00%	5.00%
Payment By Instalments					
Instalment Administration Charge	Per instalment	15.00	0.00	15.00	15.00
Adhoc Payment Plan Administration Fee	Per instalment	15.00	0.00	15.00	15.00
Instalment Interest Rate	Calculated daily			5.50%	5.50%
Penalty on Unpaid Rates					
Penalty Interest Rate	Calculated daily			11.00%	11.00%
Legal or Collection Fees				At Cost	
Property Inquiries					
Electronic Advise of Sale (EAS)	Per EAS	76.36	7.64	84.00	84.00
Copy of Rates Notice		18.18	1.82	20.00	20.00
Copy of Rate Book					
- Electronic	Per copy	10.45	1.05	11.50	11.50
- Hardcopy	Per copy	35.91	3.59	39.50	39.50



SHIRE OF TRAYNING SCHEDULE OF FEES AND CHARGES 2018/19

		Nett Charge \$	GST \$	2018/19 Charge \$	2017/18 Charge \$
Council Member Sitting Fees & Allowances					
Sitting Fees					
President					
President's Allowance	Per annum	12,350.00	0.00	12,350.00	12,350.00
Council & Special Meeting attendance	Per meeting	380.00	0.00	380.00	380.00
Committee Meeting attendance fee	Per meeting	185.00	0.00	185.00	185.00
Deputy President					
Deputy President's Allowance	Per annum	3,088.00	0.00	3,088.00	3,088.00
Council Meetings	Per meeting	185.00	0.00	185.00	185.00
Committee Meetings	Per meeting	95.00	0.00	95.00	95.00
Councillors					
Council Meetings	Per meeting	185.00	0.00	185.00	185.00
Committee Meetings	Per meeting	95.00	0.00	95.00	95.00
Allowances					
All Members					
Communications Allowance	Per annum	1,550.00	0.00	1,550.00	1,550.00
IT Allowance	Per annum	550.00	0.00	550.00	550.00
Travel - Per Kilometre	Over 2600 cc	0.9554	0.00	0.9554	0.9554
	1600cc to 2600 cc	0.6866	0.00	0.6866	0.6866
	1600cc and Under	0.5669	0.00	0.5669	0.5669
Cemetery					
Internment Burials					
Internment of any adult in grave 1.8m deep		409.09	40.91	450.00	450.00
Internment of any child under 7 years of age in grave 1.4m deep		318.18	31.82	350.00	350.00
Internment of any stillborn child in ground set apart for such purpose		181.82	18.18	200.00	200.00
In private ground including the issue of a "Grant of Burial"					
Land for Grave 2.4m x 1.2m where directed		27.27	2.73	30.00	30.00
Land for Grave 2.4m x 2.4m where directed		54.55	5.45	60.00	60.00
Land for Grave 2.4m x 3.6m where directed		77.27	7.73	85.00	85.00
<i>-The above fees are payable for Reservations as well as internments</i>					
Extra Charges - If Graves are required to be sunk deeper than 1.8m deep					
For each additional 0.3m		50.00	5.00	55.00	55.00
Re-opening of any ordinary grave					
For each internment		409.09	40.91	450.00	450.00
For each internment of a child under 7 years of age		409.09	40.91	450.00	450.00
For each internment of a stillborn child		409.09	40.91	450.00	450.00
Re-opening a brick grave		409.09	40.91	450.00	450.00
Monument/Plaque Fee		45.45	4.55	50.00	50.00
Niche Wall					
Single Niche		136.36	13.64	150.00	150.00
Double Niche		181.82	18.18	200.00	200.00
Housing					
Aged Persons Units - Trayning	25% of income to Maximum - Per week	120.00	0.00	120.00	100.00
Single Persons Units - Trayning (as aged)	25% of income to Maximum - Per week	120.00	0.00	120.00	100.00
Single Persons Units - Trayning (as singles)	25% of income to Maximum - Per week	200.00	0.00	200.00	100.00
Independent Livinh Units - Kununoppin	25% of income to Maximum - Per week	120.00	0.00	120.00	100.00
Lot 150 Hughes St	Doctor's Residence - Per week	640.00	0.00	640.00	640.00
Lease of Council block (Pigyards) 35m x 80m Location Number 15570	Per annum	272.73	27.27	300.00	300.00
Lease of Council block (Pigyards)- Shed Block	Per annum	327.27	32.73	360.00	360.00



SHIRE OF TRAYNING SCHEDULE OF FEES AND CHARGES 2018/19

		Nett Charge \$	GST \$	2018/19 Charge \$	2017/18 Charge \$
Halls, Pavilion & Community Centres					
Facility Hire					
Functions at which alcohol is not consumed:					
- Friday Night (after 6pm), Saturday & Sunday	Per day	46.36	4.64	51.00	51.00
- Weekdays	Per day	27.73	2.77	30.50	30.50
Functions at which alcohol is consumed	Per day	92.73	9.27	102.00	102.00
<i>- Copy of permit to be sent to Bencubbin Police on each occasion.</i>					
Non Profit making bodies/beautician/hair dresser	Per day	9.55	0.95	10.50	10.50
Commercial - eg Max Employment	Per day	153.18	15.32	168.50	168.50
Meetings:					
- Landcare Groups, Schools	Per day			No Charge	No Charge
Equipment Hire					
Trestles - each	Per day	5.91	0.59	6.50	6.50
Chairs - each	Per day	1.36	0.14	1.50	1.50
Bonds - Refundable					
Hall, Pavilion & Community Centre					
- No Alcohol	Refundable	100.00	0.00	102.00	102.00
- Alcohol	Refundable	300.00	0.00	306.00	306.00
Keys	Refundable	50.00	0.00	50.00	50.00
Equipment - if hired	Refundable	100.00	0.00	102.00	102.00
Additional Charges					
Additional Cleaning - If Required - Minimum 2 Hours	Per hour	76.36	7.64	84.00	84.00
Repair of Damage incurred during Hire				At Cost + 25% Admin Fee	- 25% Admin Fee
Sporting Facilities & Caravan Park					
Ninghan Fitness Centre					
Adult					
	Per Year	54.55	5.45	60.00	60.00
	Per Quarter	36.36	3.64	40.00	40.00
	Per Month	18.18	1.82	20.00	20.00
	Per Day	9.09	0.91	10.00	10.00
Family	Per year	81.82	8.18	90.00	90.00
Pensioner (must hold pension concession card)	Per year	31.82	3.18	35.00	35.00
Student (13 - 17 years)	Per year	31.82	3.18	35.00	35.00
Replacement Access Cards	Per Card	5.45	0.55	6.00	6.00
Swimming Pool					
Season Ticket					
- Family	Per year	100.00	10.00	110.00	110.00
- Adult	Per year	38.18	3.82	42.00	42.00
- Child	Per year	22.73	2.27	25.00	25.00
<i>- Season Memberships 50% of above value from 1st of January of any given year.</i>					
<i>- As per Policy 5.6 - Swimming Pool Management Guidelines, a person aged 16 or above is deemed to be an adult.</i>					
Gate Admission					
- Adult	Per day	2.27	0.23	2.50	2.50
- Child	Per day	1.36	0.14	1.50	1.50
Non Swimmers / Spectators				No Charge	
<i>- As per Policy 5.6 - Swimming Pool Management Guidelines, a person aged 16 or above is deemed to be an adult.</i>					
Swimming Pool - School Use					
VACSwim Swimming Leasons	Per Student			1.50	1.50
Interfaction Swimming Carnival	Per Student			1.50	1.50
Non Swimmers / Spectators / Teachers				1.50	1.50
Please note that admission charge is donated to the school					
Other Sporting Facilities					
Bowling Green Lights	per night	5.45	0.55	6.00	6.00
Tennis Court Lights	per night	5.45	0.55	6.00	6.00
Basketball Court Lights (other than Club nights)	per night	5.45	0.55	6.00	6.00
Caravan Park					
Powered Van Sites					
- Per Night		20.00	2.00	22.00	22.00
- 3 Nights (Inc Pool & Gym Use)		50.00	5.00	55.00	55.00
- Per Week		90.91	9.09	100.00	100.00
Unpowered Van & Tent Sites					
- First 2 People	per night	6.82	0.68	7.50	7.50
- Each Additional Person	per night	2.27	0.23	2.50	2.50
Bond - Ablution Block Key - Refundable		20.00	0.00	20.00	20.00



SHIRE OF TRAYNING SCHEDULE OF FEES AND CHARGES 2018/19

		Nett Charge \$	GST \$	2018/19 Charge \$	2017/18 Charge \$
Animal Registrations & Impound Fees					
Dog Registrations					
Sterilised - One Year					
- Pensioner		10.00	0.00	10.00	10.00
- Otherwise		20.00	0.00	20.00	20.00
Sterilised - Three Years					
- Pensioner		21.25	0.00	21.25	21.25
- Otherwise		42.50	0.00	42.50	42.50
Sterilised - Lifetime					
- Pensioner		50.00	0.00	50.00	50.00
- Otherwise		100.00	0.00	100.00	100.00
Unsterilised - One Year					
- Pensioner		25.00	0.00	25.00	25.00
- Otherwise		50.00	0.00	50.00	50.00
Unsterilised - Three Years					
- Pensioner		60.00	0.00	60.00	60.00
- Otherwise		120.00	0.00	120.00	120.00
Unsterilised - Lifetime					
- Pensioner		125.00	0.00	125.00	125.00
- Otherwise		250.00	0.00	250.00	250.00
Dangerous Dog - Sterilised / Unsterilised - including Pensioner	Per year	50.00	0.00	50.00	50.00
Registration of Approved Kennel Establishment	Per establishment	200.00	0.00	200.00	200.00
<i>- Registrations after 31st May in any year - 50% of applicable fee</i>					
<i>- Assistance (eg. Guide) dogs exempt from applicable fees</i>					
<i>- Dogs used in droving or tending of stock - 25% of applicable fee</i>					
Cat Registrations					
One Year					
- Pensioner		10.00	0.00	10.00	10.00
- Otherwise		20.00	0.00	20.00	20.00
<i>- Registrations after 31st May in any year - 50% of applicable fee.</i>					
Three Years					
- Pensioner		21.25	0.00	21.25	21.25
- Otherwise		42.50	0.00	42.50	42.50
Lifetime					
- Pensioner		50.00	0.00	50.00	50.00
- Otherwise		100.00	0.00	100.00	100.00
Approval to Breed	Per breeding cat	100.00	0.00	100.00	100.00
<i>- All cats are to be Micro Chipped and those not approved for breeding, are to be Sterilized prior to Registration.</i>					
Impound Fees					
Impounding of Animal Fee	Per animal	102.27	10.23	112.50	112.50
Daily Sustenance Fee	Per animal	11.36	1.14	12.50	12.50
Release from Pound Fee	Per animal	102.27	10.23	112.50	112.50
Destruction of Impounded Animal Fee	Per animal			No Charge	No Charge
Animal Traps					
Cat / Dog Trap	Per week	10.45	1.05	11.50	11.50
Trap Hire Bond	Refundable	46.36	4.64	51.00	51.00



SHIRE OF TRAYNING SCHEDULE OF FEES AND CHARGES 2018/19

	Nett Charge \$	GST \$	2018/19 Charge \$	2017/18 Charge \$
Health, Building & Town Planning				
Planning, BRB and Health Fees effective 1 July 2014				
Building Fees – Building Regulations 2012				
A Building Permit Application <i>Uncertified</i>				
(i) Residential Class 1 & 10 (sheds, pools, masts and the like)	0.32% x value of work (inc GST) minimum \$97.70			
(ii) Non Residential Class 10 farm storage shed	0.32% x value of work (inc GST) minimum \$95			
(iii) Application to extend duration of building permit			95.00	
(iv) Amended Plans – <i>Minor</i>			95.00	
B Building Permit Application <i>Certified</i>				
(i) Residential Class 1 & 10	0.19% x value of work (inc GST) minimum \$97.70			
(ii) Non Residential Class 10 farm storage shed	0.19% x value of work (inc GST) minimum \$95			
(iii) Commercial Class 2 to 9	0.09% x value of work (inc GST) minimum \$97.70			
(iv) Application to extend duration of building permit			95.00	
(v) Amended Plans – <i>Minor</i>			95.00	
C Demolition Permit Application				
(i) Class 1 & 10			97.70	
(ii) Class 2 to 9			97.70	per storey
(iii) Application to extend duration of demolition permit			97.70	
D Building Approval Certificate Application				
(i) Unauthorised building work	0.38% x value of work – minimum \$95			
(ii) No unauthorised building work			95.00	
(iii) Strata Scheme Registration, Plan of subdivision Class 1&10	\$10 per strata unit – minimum \$100			
(iv) Extension of time permit is valid			95.00	
Building Services Levy (BSL)				
Building Permit or Demolition Permit > \$45,000		0.137% of value of work		
Building Permit or Demolition Permit < \$45,000			61.65	
Occupancy Permit or Approved Building Certificate for Approved Work, s47, 49, 50, 52 > \$45,000			61.65	
Occupancy Permit or Approved Building Certificate for Approved Work, s47, 49, 50, 52 < \$45,000			61.65	
Occupancy Permit or Approved Building Certificate for Unauthorised Work, s51 > \$45,000		0.274% of value of work		
Occupancy Permit or Approved Building Certificate for Unauthorised Work, s51 < \$45,000			123.30	
Building Construction Industry Training Levy				
		0.2% x value of work OVER the value of \$20,000		
Applications for occupancy permits, building approval certificates				
1 Application for an occupancy permit for a completed building			97.70	
2 Application for a temporary occupancy permit for an incomplete building			97.70	
3 Application for modification of an occupancy permit for additional use of a building on a temporary basis			97.70	
4 Application for a replacement occupancy permit for permanent change of the building's use, classification			97.70	
5 Application for an occupancy permit of building approval certificate for registration of strata scheme, plan of re-subdivision		10.80 for each Strata Unit		
		But not less than \$107.70		
6 Application for an occupancy permit for a building in respect of which unauthorised work as been done		0.18%		
		But not less than \$97.70		
				<i>Estimated value including GST</i>
7 Application for a building approval certificate for a building in respect of which unauthorised work has been done		0.38%		
		But not less than \$97.70		
				<i>Estimated value including GST</i>
8 Application to replace an occupancy permit for an existing building			97.70	
Other Applications				
Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought)			2,160.15	
Other Fees & Charges				
Building Inspection Service Fee			45.00	
		Plus \$0.91 per kilometre staff travel		
Material on street	Per m2 per month		1.00	
Preliminary plans	% of Licence		25.00%	
Planning Fees – Planning and Development Regulations 2009				
Due to the range and type of planning fees all applications need to be presented to the Shire office on a case by case basis to determine fees payable.				
The Planning fees are set out in the Western Australian Planning Commission Planning Bulletin.				



SHIRE OF TRAYNING SCHEDULE OF FEES AND CHARGES 2018/19

	Nett Charge \$	GST \$	2018/19 Charge \$	2017/18 Charge \$
Sewerage – Health Act 1911; Health (Treatment of Sewerage and Disposal of Effluent and liquid Waste) Regulations 1979 (Regs 4 & 4A)				
Local Government Application Fee	118.00	0.00	118.00	118.00
Health Department of WA Application Fee				
(a) With Local Government Report	46.50	0.00	46.50	46.50
(b) Without Local Government Report	110.00	0.00	110.00	110.00
Local Government Report Fee	118.00	0.00	118.00	118.00
Grant of a Permit to Use an Apparatu (Including all Inspections) Fee	118.00	0.00	118.00	118.00
Health (Public Buildings) Regulations 1992				
Public Buildings - Application for Variation of Cert of Approval - Major Public Event Fee			871.00	Per Application
Health (offensive Trades Fees) Regulations 1976				
Slaughterhouse	270.91	27.09	298.00	
Poultry processing establishments	270.91	27.09	298.00	
Poultry Farming	270.91	27.09	298.00	
Rabbit Farming	270.91	27.09	298.00	
Fish Processing Business	270.91	27.09	298.00	
Fellmongeries	155.45	15.55	171.00	
Manure works	191.82	19.18	211.00	
Laundries, Dry-cleaning	133.64	13.36	147.00	
Offensive Trade Licences - Gut Scraping (Preperation Sausage Skin)	155.45	15.55	171.00	
Other Offensive trade no specified	270.91	27.09	298.00	
Food Act 2008 Section 110				
Food Business Application (notification & Registration)			0.00	
Food Business Inspection (Low Risk)	45.45	4.55	50.00	
Food Business Inspection (Medium Risk)	90.91	9.09	100.00	
Food Business Inspection (High Risk)	136.36	13.64	150.00	
Others				
Hairdressers & Skin Penetration Application			0.00	
Hairdressers & Skin Penetration Inspection	36.36	3.64	40.00	Per Inspection
Public Buildings Inspection (Low Risk) - Inspected every 2 years			0.00	
Public Buildings Inspection (Medium Risk) - 1 inspection per year	27.27	2.73	30.00	
Public Buildings Inspection (High Risk) - 2 inspections per year	45.45	4.55	50.00	
Caravan Park Licence				
Grant or renewal fees		Per Annum	200.00	
Long stay sites		Per Site, Per Annum	6.00	
Short stay sites and sites in transit parks		Per Site, Per Annum	6.00	
Camp site		Per Annum	3.00	
Overflow site		Per Annum	1.50	
Additional fees for renewal after expiry			20.00	
Temporary Licence			100.00	
Transfer of Licence			100.00	
Swimming Pool Inspection – 53(2) of the Building Regulations 2012				
4 yearly pool fence inspection	52.23	5.22	57.45	55.00
Trayning Tip				
Dumping of Hazardous Materials	Per m3	181.82	18.18	200.00
- <i>Minimum - 2 m3.</i>				55.00
Dumping of Hazardous Materials over 100m3	Per m3	50.00	5.00	55.00
Kununoppin Tip				
Black Water Dumping Fee	Per Litre	0.09	0.01	0.10
Key Deposit - Refundable		181.82	18.18	200.00



SHIRE OF TRAYNING SCHEDULE OF FEES AND CHARGES 2018/19

		Nett Charge \$	GST \$	2018/19 Charge \$	2017/18 Charge \$
Private Works					
Plant Hire					
Major Plant - with Operator - Wet Hire					
Komatsu Grader	Per hour	150.00	15.00	165.00	165.00
Volvo L70E Loader	Per hour	120.00	12.00	132.00	132.00
8 Wheeler Truck	Per hour	145.45	14.55	160.00	160.00
8 Wheeler Truck with Sidetipper	Per hour	181.82	18.18	200.00	200.00
8 m3 Truck	Per hour	100.00	10.00	110.00	110.00
John Deere Tractor	Per hour	120.00	12.00	132.00	132.00
Road Broom / Tractor	Per hour	120.00	12.00	132.00	132.00
S/P Multi Tyred Roller	Per hour	95.00	9.50	104.50	104.50
Slasher / Tractor	Per hour	120.00	12.00	132.00	132.00
Backhoe	Per hour	120.00	12.00	132.00	132.00
Bobcat	Per hour	100.00	10.00	110.00	110.00
Vibe Roller	Per hour	120.00	12.00	132.00	132.00
Ride On Mower	Per hour	105.00	10.50	115.50	115.50
Major Plant - Dry Hire					
Volvo L70E Loader	Per Day	650.00	65.00	715.00	715.00
John Deere Tractor	Per Day	500.00	50.00	550.00	550.00
S/P Multi Tyred Roller	Per Day	450.00	45.00	495.00	495.00
Backhoe	Per Day	600.00	60.00	660.00	660.00
Vibe Roller	Per Day	450.00	45.00	495.00	495.00
<i>Minimum of 1 day hire</i>					
<i>Machine will be released to hirer with a full fuel tank.</i>					
<i>On return tank must be full or a charge of twice the current pump rate will be incurred to fill tank.</i>					
<i>Rates are charged from time of leaving Shire Depot until return to Shire Depot</i>					
Dry Hire by Arrangement - Note: Restrictions imposed by Policy No. 12.1 (5)			Rates on Application		
<i>- 2 hours minimum hire for all major plant</i>					
Miscellaneous Plant					
Tree Planter	Per day	170.00	17.00	187.00	187.00
Slasher	Per day	90.91	9.09	100.00	100.00
Road Broom	Per day	136.36	13.64	150.00	150.00
Portable Toilet	Per day	150.00	15.00	165.00	165.00
Portable Toilet	Per week	300.00	30.00	330.00	330.00
SAM Trailer only to other Local Governments	Per day	90.00	9.00	99.00	99.00
Labour Hire					
During Normal Working Hours					
Works Supervisor	Per hour	120.00	12.00	132.00	132.00
Labour	Per hour	75.00	7.50	82.50	82.50
Outside of Normal Working Hours					
Works Supervisor	Per hour	180.00	18.00	198.00	198.00
Labour	Per hour	112.50	11.25	123.75	123.75
<i>- Normal Working Hours are:- Monday to Friday - 7:00am to 4:00pm</i>					
Materials					
Materials Delivered Out of Town					
Sand / Gravel	Per tonne	36.36	3.64	40.00	40.00
Blue Metal	Per tonne	72.73	7.27	80.00	80.00
Blue Metal Mixed	Per tonne	45.45	4.55	50.00	50.00
<i>Minimum of 10 tonne for delivery</i>					
Materials Pick Up					
Sand / Gravel	Per tonne	11.00	1.10	12.10	12.10
Blue Metal	Per tonne	60.00	6.00	66.00	66.00
Blue Metal Mixed	Per tonne	40.00	4.00	44.00	44.00
Water - Standpipe	Per Kl		Admin Fee +	3.80	3.80
Key Deposit - Refundable - Cash Only		181.82	18.18	200.00	200.00
Gravel Royalties					
Gravel purchased from Landholders by Shire of Trayning when pushed up by the landowner					
	Per Tonne	2.50	0.25	2.75	2.75
	Per cubic metre	4.5	0.45	4.95	4.95
Gravel purchased from Landholders by Shire of Trayning when pushed up by Shire of Trayning					
	Per Tonne	1.49	0.15	1.64	1.64
	Per cubic metre	2.68	0.27	2.95	2.95

SHIRE OF TRAYNING
BUDGET
FOR THE YEAR ENDED 30 JUNE 2019

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SHIRE'S VISION

The Shire of Trayning is an active, safe and vibrant community that works together with honesty and respectful of the values of all. We are committed to a progressive, diverse and profitable community that supports healthy lifestyles sustained by good social values and engaged youth. Our natural assets are valued, protected and enhanced for future generations.

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30TH JUNE 2019**

BY NATURE OR TYPE

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
Revenue				
Rates	1	1,138,848	1,130,810	1,130,810
Operating grants, subsidies and contributions	9	1,572,709	644,514	980,188
Fees and charges	8	223,762	193,857	208,610
Interest earnings	10(a)	37,521	26,999	26,372
Other revenue	10(b)	214,821	163,683	41,300
		3,187,661	2,159,863	2,387,280
Expenses				
Employee costs		(141,994)	(907,000)	(1,097,223)
Materials and contracts		(1,790,474)	(1,252,536)	(879,677)
Utility charges		(20,110)	(20,000)	(108,386)
Depreciation on non-current assets	5	(1,016,630)	(618,465)	(1,010,730)
Interest expenses	10(d)	(17,508)	(9,338)	(20,152)
Insurance expenses		(129,643)	(89,850)	(89,850)
Other expenditure		0	0	(169,422)
		(3,116,359)	(2,897,189)	(3,375,440)
		71,302	(737,326)	(988,160)
Non-operating grants, subsidies and contributions	9	388,005	709,695	852,891
Profit on asset disposals	4(b)	0	0	10,517
Loss on asset disposals	4(b)	(49,500)	0	0
Net result		409,807	(27,631)	(124,752)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		409,807	(27,631)	(124,752)

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

FOR THE YEAR ENDED 30TH JUNE 2019

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 Trayning 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
FOR THE YEAR ENDED 30TH JUNE 2019**

BY PROGRAM

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
Revenue	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		101,980	49,044	48,505
General purpose funding		2,231,664	1,429,577	1,638,422
Law, order, public safety		11,712	6,070	14,277
Health		81,054	70,641	94,415
Education and welfare		5,200	465	350
Housing		70,012	38,622	55,167
Community amenities		59,670	56,934	60,217
Recreation and culture		15,723	12,539	13,922
Transport		519,079	359,603	270,211
Economic services		10,550	72,799	118,394
Other property and services		81,017	63,569	73,400
		3,187,661	2,159,863	2,387,280
Expenses excluding finance costs	5,10(c),(e),(f)			
Governance		(510,331)	(570,481)	(437)
General purpose funding		(85,793)	(11,029)	(13,559)
Law, order, public safety		(40,458)	(31,404)	(5,654)
Health		(136,471)	(116,739)	(150,789)
Education and welfare		(97,203)	(108,623)	(121,172)
Housing		(123,462)	(37,721)	(180,234)
Community amenities		(150,817)	(113,525)	(136,892)
Recreation and culture		(551,206)	(487,816)	(609,131)
Transport		(1,106,622)	(1,106,139)	(1,752,757)
Economic services		(132,422)	(273,212)	(298,070)
Other property and services		(164,066)	(31,162)	(86,593)
		(3,098,851)	(2,887,851)	(3,355,288)
Finance costs	6, 10(d)			
Governance		(471)	(732)	(1,997)
Recreation and culture		(11,860)	(5,816)	(12,426)
Economic services		(5,177)	(2,790)	(5,729)
		(17,508)	(9,338)	(20,152)
		71,302	(737,326)	(988,160)
Non-operating grants, subsidies and contributions	9	388,005	709,695	852,891
Profit on disposal of assets	4(b)	0	0	10,517
(Loss) on disposal of assets	4(b)	(49,500)	0	0
Net result		409,807	(27,631)	(124,752)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		409,807	(27,631)	(124,752)

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

FOR THE YEAR ENDED 30TH JUNE 2019

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	Administration and operation of facilities and services to members of Council.	Other Costs relate to tasks of assisting elected members and ratepayers on matters which do not concern specific Council services.
GENERAL PURPOSE FUNDING	General purpose funding.	Rates, general purpose government grants.
LAW, ORDER, PUBLIC SAFETY	Law, order and public safety.	Supervision of various local laws, fire prevention, emergency services and animals.
HEALTH	Health of the Community	Food quality control, pest control, immunisation services and community health service inspection.
EDUCATION AND WELFARE	Supporting education and welfare	Operation of Home and Community Care services, assistance to playgroups and other voluntary services.
HOUSING	Housing	Maintenance of staff and rental housing.
COMMUNITY AMENITIES	Waste and drainage	Refuse collection services, operation of refuse sites, maintenance of cemeteries, septic tank inspection and pump out services, storm water drainage maintenance and regional development.
RECREATION AND CULTURE	Recreation, heritage and culture	Maintenance of halls, community centres, aquatic centre, recreation facilities and reserves, operation of library, TV retransmission and preparation of Shire history.
TRANSPORT	Streets, roads and depots	Construction and maintenance of streets and roads, cleaning and lighting of streets, depot maintenance, airstrip maintenance and vehicle licensing services.
ECONOMIC SERVICES	Economic services	Regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control and economic services.
OTHER PROPERTY AND SERVICES	Other property and services	Private works operations, plant repairs and operation costs.

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2019**

BY NATURE OR TYPE

NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
	\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Rates	1,138,848	1,130,810	1,130,810
Operating grants, subsidies and contributions	1,568,394	640,354	1,829,116
Fees and charges	223,762	193,857	197,382
Interest earnings	37,521	26,999	26,218
Goods and services tax	198,791	120,754	24,000
Other revenue	214,821	163,683	41,800
	<u>3,382,137</u>	<u>2,276,457</u>	<u>3,249,326</u>
Payments			
Employee costs	(141,994)	(907,000)	(1,084,223)
Materials and contracts	(1,858,372)	(1,207,540)	(1,621,686)
Utility charges	(20,110)	(20,000)	(110,386)
Interest expenses	(17,508)	(9,338)	(21,296)
Insurance expenses	(129,643)	(89,850)	(90,850)
Goods and services tax	(198,791)	(120,754)	(4,000)
Other expenditure	0	0	(170,422)
	<u>(2,366,418)</u>	<u>(2,354,482)</u>	<u>(3,102,863)</u>
Net cash provided by (used in) operating activities	3	1,015,719	(78,025)
			146,463
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for purchase of property, plant & equipment	4(a)	(589,000)	(245,470)
Payments for construction of infrastructure	4(a)	(943,733)	(1,312,428)
Non-operating grants, subsidies and contributions used for the development of assets	9	388,005	709,695
Proceeds from sale of plant & equipment	4(b)	493,450	63,000
		<u>(651,278)</u>	<u>(785,203)</u>
Net cash provided by (used in) investing activities			(519,702)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of borrowings	6	(54,161)	(65,954)
Proceeds from self supporting loans	6(a)	4,315	4,160
Proceeds from new borrowings	6(b)	0	148,987
		<u>(49,846)</u>	<u>87,193</u>
Net cash provided by (used in) financing activities			(78,873)
Net increase (decrease) in cash held		314,595	(776,035)
Cash at beginning of year		650,954	1,426,989
Cash and cash equivalents at the end of the year	3	<u>965,549</u>	<u>650,954</u>
		<u>650,954</u>	<u>1,478,916</u>

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

**RATES SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2019**

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	(53,626)	215,903	215,903
		(53,626)	215,903	215,903
Revenue from operating activities (excluding rates)				
Governance		101,980	49,044	48,505
General purpose funding		1,092,816	298,767	507,612
Law, order, public safety		11,712	6,070	14,277
Health		81,054	70,641	94,415
Education and welfare		5,200	465	350
Housing		70,012	38,622	55,167
Community amenities		59,670	56,934	60,217
Recreation and culture		15,723	12,539	13,922
Transport		519,079	359,603	280,728
Economic services		10,550	72,799	118,394
Other property and services		81,017	63,569	73,400
		2,048,813	1,029,053	1,266,987
Expenditure from operating activities				
Governance		(551,802)	(571,213)	(2,434)
General purpose funding		(85,793)	(11,029)	(13,559)
Law, order, public safety		(40,458)	(31,404)	(5,654)
Health		(144,971)	(116,739)	(150,789)
Education and welfare		(97,203)	(108,623)	(121,172)
Housing		(123,462)	(37,721)	(180,234)
Community amenities		(150,817)	(113,525)	(136,892)
Recreation and culture		(563,066)	(493,632)	(621,557)
Transport		(1,106,622)	(1,106,139)	(1,752,757)
Economic services		(137,599)	(276,002)	(303,799)
Other property and services		(164,066)	(31,162)	(86,593)
		(3,165,859)	(2,897,189)	(3,375,440)
Operating activities excluded from budget				
(Profit) on asset disposals	4(b)	0	0	(10,517)
Loss on disposal of assets	4(b)	49,500	0	0
Depreciation on assets	5	1,016,630	618,465	1,010,730
Amount attributable to operating activities		(104,542)	(1,033,768)	(892,337)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9	388,005	709,695	852,891
Purchase property, plant and equipment	4(a)	(589,000)	(245,470)	(281,335)
Purchase and construction of infrastructure	4(a)	(943,733)	(1,312,428)	(1,154,291)
Proceeds from disposal of assets	4(a)	493,450	63,000	63,033
Amount attributable to investing activities		(651,278)	(785,203)	(519,702)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(54,161)	(65,954)	(83,033)
Proceeds from new borrowings	6(b)	0	148,987	0
Proceeds from self supporting loans	6(a)	4,315	4,160	4,160
Transfers to cash backed reserves (restricted assets)	7(a)	(493,140)	(322,580)	(453,191)
Transfers from cash backed reserves (restricted assets)	7(a)	178,545	869,922	402,396
Amount attributable to financing activities		(364,441)	634,535	(129,668)
Budgeted deficiency before general rates		(1,120,261)	(1,184,436)	(1,541,707)
Estimated amount to be raised from general rates	1	1,138,848	1,130,810	1,130,810
Net current assets at end of financial year - surplus/(deficit)	2	18,587	(53,626)	(410,897)

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

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

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
	\$		\$	\$	\$	\$	\$	\$
General rate								
GRV					0	0		
Kununoppin Trayning	0.218558	135	592,486	129,493	0	0	129,493	126,652
Yelbeni	0.218558	57	96,257	21,038	0	0	21,038	18,361
Commercial	0.218558	9	12,585	2,751	0	0	2,751	2,548
UV			0		0	0		
Rural	0.020240	214	50,233,700	1,016,730	0	0	1,016,730	1,016,236
Mining	0.020240	0	0	0	0	0	0	0
Sub-Totals		415	50,935,028	1,170,012	0	0	1,170,012	1,163,797
Minimum payment								
	\$							
GRV					0	0		
Kununoppin Trayning	350	30	13,411	10,500	0	0	10,500	9,610
Yelbeni	350	6	925	2,100	0	0	2,100	1,860
Commercial	350	2	455	700	0	0	700	620
UV					0	0		
Rural	350	6	54,700	2,100	0	0	2,100	2,040
Mining	350	1	4,403	350	0	0	350	0
Sub-Totals		45	73,894	15,750	0	0	15,750	14,130
		460	51,008,922	1,185,762	0	0	1,185,762	1,177,927
Discounts/concessions (Refer note 1(g))							(59,142)	(47,117)
Total amount raised from general rates							1,126,620	1,130,810
Ex-Gratia Rates							12,228	0
Total rates							1,138,848	1,130,810

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

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.

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

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				
Single Full Payment	Monday, August 13, 2018	0	0.00%	11.00%
Option three				
Four instalments	Monday, August 13, 2018	0	0.00%	11.00%
	Monday, October 15, 2018	15	5.50%	11.00%
	Thursday, December 13, 2018	15	5.50%	11.00%
	Wednesday, February 13, 2019	15	5.50%	11.00%

	2018/19 Budget revenue	2017/18 Actual
	\$	\$
Instalment plan admin charge revenue	1,665	1,665
Instalment plan interest earned	1,657	1,657
Unpaid rates and service charge interest earned	8,500	8,930
	11,822	12,252

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

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
Rates	5%	\$ 59,142	\$ 47,117	Payment of full rates amount owing including arrears, received within 21 days from issuing rate notices
		59,142	47,117	

(h) Waivers or concessions

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

**NOTES TO AND FORMING PART OF THE BUDGET
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	0	0
Cash - restricted reserves	965,549	650,954
Receivables	50,000	50,000
Inventories	8,000	8,000
	1,023,549	708,954
Less: current liabilities		
Trade and other payables	(8,635)	(76,533)
Long term borrowings	(512,493)	(566,654)
	(521,128)	(643,187)
Unadjusted net current assets	502,421	65,767
Adjustments		
Less: Cash - restricted reserves	(965,549)	(650,954)
Less: Current loans - clubs / institutions	(30,778)	(35,093)
Add: Current portion of borrowings	512,493	566,654
Adjusted net current assets - surplus/(deficit)	18,587	(53,626)

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 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 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 Trayning'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.

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

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 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.

PROVISIONS

Provisions are recognised when the Shire of Trayning 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 Trayning contributes to a number of superannuation funds on behalf of employees.

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

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 statement of financial position. The Shire of Trayning'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.

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

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 - restricted	965,549	650,954	1,478,916
	965,549	650,954	1,478,916
The following restrictions have been imposed by regulation or other externally imposed requirements:			
Long Service Leave Reserve	57,709	29,025	69,657
Plant Reserve	475,067	425,000	229,354
Building Reserve	91,928	89,640	126,705
Facilities Reserve	7,603	7,414	7,541
Medical Facilities Reserve	55,978	54,585	55,553
Refuse Site Reserve	29,477	28,744	4,225
Swimming Pool Reserve	9,246	9,016	45,325
Unspent Grants Reserve	0	0	743,208
Community Recreation Centre Reserve	0	0	18,184
Staff Housing Reserve	174,620	0	112,840
Economic Development Reserve	0	0	15,000
Sewerage Reserve	0	0	51,324
Performance and Retention Reserve	15,221	7,530	0
Gravel Reserve	0	0	0
IT Reserve	955	0	0
Caravan Park Upgrade Reserve	47,745	0	0
	965,549	650,954	1,478,916
Reconciliation of net cash provided by operating activities to net result			
Net result	409,807	(27,631)	(124,752)
Depreciation	1,016,630	618,465	1,010,730
(Profit)/loss on sale of asset	49,500	0	(10,517)
(Increase)/decrease in receivables	(4,315)	(4,160)	110,194
(Increase)/decrease in inventories	0	0	6,000
Increase/(decrease) in payables	(67,898)	44,996	7,699
Grants/contributions for the development of assets	(388,005)	(709,695)	(852,891)
Net cash from operating activities	1,015,719	(78,025)	146,463

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.

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

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program								2018/19 Budget total	2017/18 Actual total
	Governance	Health	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<i>Property, Plant and Equipment</i>										
Buildings - non-specialised	0	0	10,000	0	0	0	0	0	10,000	84,534
Buildings - specialised	42,000	0	0	0	0	0	0	0	42,000	0
Furniture and equipment	0	0	0	0	0	0	0	0	0	11,818
Plant and equipment	248,000	62,000	0	0	0	125,000	0	102,000	537,000	149,118
	290,000	62,000	10,000	0	0	125,000	0	102,000	589,000	245,470
<i>Infrastructure</i>										
Infrastructure - Roads	0	0	0	0	0	924,233	0	0	924,233	1,223,377
Infrastructure - Other	0	0	0	9,500	10,000	0	0	0	19,500	89,051
	0	0	0	9,500	10,000	924,233	0	0	943,733	1,312,428
Total acquisitions	290,000	62,000	10,000	9,500	10,000	1,049,233	0	102,000	1,532,733	1,557,898

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document.

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

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

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

	Net book value	Sale proceeds	2018/19 Budget		2017/18 Actual		2017/18 Budget	
	\$	\$	Profit	Loss	Profit	Loss	Profit	Loss
	\$	\$	\$	\$	\$	\$	\$	\$
By Program								
Governance	248,000	207,000	0	(41,000)	0	0	0	0
Health	67,950	59,450	0	(8,500)	0	0	0	0
Housing	100,000	100,000	0	0	0	0	0	0
Transport	33,000	33,000	0	0	0	0	10,517	0
Other property and services	94,000	94,000	0	0	0	0	0	0
	542,950	493,450	0	(49,500)	0	0	10,517	0
By Class								
<i>Property, Plant and Equipment</i>								
Land - freehold land	10,000	10,000	0	0	0	0	0	0
Plant and equipment	532,950	483,450	0	(49,500)	0	0	0	0
	542,950	493,450	0	(49,500)	0	0	0	0

A detailed breakdown of disposals on an individual asset basis can be found in the supplementary information attached to this budget document.

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

5. ASSET DEPRECIATION

By Program

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

By Class

Buildings - non-specialised
Furniture and equipment
Plant and equipment
Infrastructure - Roads
Infrastructure - Footpaths
Infrastructure - Parks and ovals
Infrastructure - Other
Infrastructure - Water supply

	2018/19 Budget	2017/18 Actual	2017/18 Budget
	\$	\$	\$
	(25,076)	(17,452)	(25,076)
	(1,420)	(666)	(520)
	(10,688)	0	(10,688)
	(20,986)	0	(20,986)
	(79,850)	(31,848)	(79,850)
	(4,310)	(1,484)	(4,310)
	(160,980)	(68,948)	(160,980)
	(637,600)	(436,459)	(637,600)
	(9,720)	(7,899)	(4,720)
	(66,000)	(53,709)	(66,000)
	(1,016,630)	(618,465)	(1,010,730)
	(233,561)	(142,086)	(232,205)
	(8,140)	(4,952)	(8,093)
	(82,556)	(50,223)	(82,077)
	(549,557)	(334,322)	(546,368)
	(26,643)	(16,208)	(26,488)
	(93,137)	(56,660)	(92,596)
	(9,896)	(6,020)	(9,838)
	(13,141)	(7,994)	(13,064)
	(1,016,630)	(618,465)	(1,010,730)

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	40 Years
Buildings - specialised	40 Years
Furniture and equipment	10 Years
Plant and equipment	10 Years
Sealed Roads and Streets	
formation	not depreciated
pavement	50 Years
seal - bituminous seals	10 Years
Gravel Roads	
formation	not depreciated
pavement	50 Years
gravel sheet	10 Years
Footpaths - slab	10 Years
Water supply piping & drainage systems	40 Years
Airstrip	
formation	not depreciated
seal - bituminous seals	10 Years
gravel sheet	10 Years

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

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Principal 30-Jun-18	New loans	Principal repayments		Principal outstanding		Interest repayments	
			2018/19 Budget	2017/18 Actual	2018/19 Budget	2017/18 Actual	2018/19 Budget	2017/18 Actual
			\$	\$	\$	\$	\$	\$
Governance								
Loan 65 - Works Crew Housing	14,209	0	14,209	27,237	0	14,209	471	732
Recreation and culture								
Loan 69 - Community Recreation Centre	324,487	0	13,405	12,968	311,082	324,487	10,727	5,543
Economic services								
Loan 68 - Trayning Unmanned	135,437	0	15,703	15,232	119,734	135,437	3,676	1,970
Loan 70 - Trayning Unmanned	57,428	0	6,529	6,357	50,899	57,428	1,501	820
Other property and services								
	531,561	0	49,846	61,794	481,715	531,561	16,375	9,065
Self Supporting Loans								
Recreation and culture								
Loan 67 - SSL Bowls Resurface	35,093	0	4,315	4,160	30,778	35,093	1,133	273
	35,093	0	4,315	4,160	30,778	35,093	1,133	273
	566,654	0	54,161	65,954	512,493	566,654	17,508	9,338

All borrowing repayments, other than Self Supporting Loans, will be financed by general purpose revenue.
The self supporting loan(s) repayment will be fully reimbursed.

(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

	2018/19 Budget	2017/18 Actual	2017/18 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	200,000	200,000	200,000
Bank overdraft at balance date	0	0	0
Credit card limit	20,000	20,000	20,000
Credit card balance at balance date	0	0	0
Total amount of credit unused	220,000	220,000	220,000
Loan facilities			
Loan facilities in use at balance date	512,493	566,654	566,654
Unused loan facilities at balance date	0	0	0

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.

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

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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Long Service Leave Reserve	29,025	28,684	0	57,709	28,905	68,924	(68,804)	29,025	68,905	752	0	69,657
Plant Reserve	425,000	209,567	(159,500)	475,067	284,988	140,012	0	425,000	375,000	129,750	(275,396)	229,354
Building Reserve	89,640	2,288	0	91,928	8,913	80,727	0	89,640	8,913	117,792	0	126,705
Facilities Reserve	7,414	189	0	7,603	7,350	64	0	7,414	7,350	191	0	7,541
Medical Facilities Reserve	54,585	1,393	0	55,978	54,145	440	0	54,585	54,145	1,408	0	55,553
Refuse Site Reserve	28,744	733	0	29,477	4,118	24,626	0	28,744	4,118	107	0	4,225
Swimming Pool Reserve	9,016	230	0	9,246	8,759	257	0	9,016	21,759	23,566	0	45,325
Unspent Grants Reserve	0	0	0	0	783,395	0	(783,395)	0	870,208	0	(127,000)	743,208
Community Recreation Centre Reserve	0	0	0	0	17,723	0	(17,723)	0	17,723	461	0	18,184
Staff Housing Reserve	0	174,620	0	174,620	0	0	0	0	0	112,840	0	112,840
Economic Development Reserve	0	0	0	0	0	0	0	0	0	15,000	0	15,000
Sewerage Reserve	0	0	0	0	0	0	0	0	0	51,324	0	51,324
Performance and Retention Reserve	7,530	7,691	0	15,221	0	7,530	0	7,530	0	0	0	0
Gravel Reserve	0	0	0	0	0	0	0	0	0	0	0	0
IT Reserve	0	20,000	(19,045)	955	0	0	0	0	0	0	0	0
Caravan Park Upgrade Reserve	0	47,745	0	47,745	0	0	0	0	0	0	0	0
	650,954	493,140	(178,545)	965,549	1,198,296	322,580	(869,922)	650,954	1,428,121	453,191	(402,396)	1,478,916

7. CASH BACKED RESERVES (CONTINUED)

(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
Long Service Leave Reserve	Ongoing	To be used to fund annual and long service leave requirements.
Plant Reserve	Ongoing	To be used for the purchase of major plant.
Building Reserve	Ongoing	To be used for the construction of housing and other facilities.
Facilities Reserve	Ongoing	To be used to provide new facilities to the shire.
Medical Facilities Reserve	Ongoing	To be used to maintain the services of a doctor and other medical services.
Refuse Site Reserve	Ongoing	To be used to upgrade and expand rubbish tips within the shire.
Swimming Pool Reserve	Ongoing	To be used to upgrade the swimming pool and aquatic centre facilities.
Unspent Grants Reserve	Ongoing	To be used to set aside grant and loan funds received and committed to be spent on specific projects or in future financial reporting periods.
Community Recreation Centre Reserve	Jun-18	To be used for the construction of a Community Recreation Centre.
Staff Housing Reserve	Ongoing	To be used for renewal of staff housing in the shire.
Economic Development Reserve	Ongoing	To be used to fund the marketing plans for the marketing of Trayning as a place to live.
Sewerage Reserve	Ongoing	To be used to fund the construction of a sewerage pond.
Performance and Retention Reserve	Ongoing	To be used for a bonus arrangement to assist in personnel fulfilling their contract terms.
Gravel Reserve	Ongoing	To be used for the costs of rehabilitation of gravel pits once the asset is exhausted.
IT Reserve	Ongoing	To be used for the systematic replacement of IT assets in a structured way.
Caravan Park Upgrade Reserve	Ongoing	To be used for upgrade of the caravan park.

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

8. FEES & CHARGES REVENUE

	2018/19 Budget	2017/18 Actual
	\$	\$
Governance	56,500	21,465
General purpose funding	0	1,665
Law, order, public safety	1,500	1,578
Health	0	28,000
Housing	70,012	38,482
Community amenities	59,670	59,220
Recreation and culture	15,723	14,590
Economic services	10,550	9,550
Other property and services	9,807	19,307
	223,762	193,857

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		
General purpose funding	1,053,630	256,771
Law, order, public safety	4,000	4,000
Education and welfare	4,500	0
Transport	509,579	359,603
Economic services	1,000	24,140
	1,572,709	644,514
Non-operating grants, subsidies and contributions		
Transport	388,005	709,695
	388,005	709,695

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

10. OTHER INFORMATION

	2018/19 Budget	2017/18 Actual	2017/18 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	15,332	4,935	4,936
- Other funds	2,032	1,528	1,700
Late payment of fees and charges *	10,000	9,949	10,000
Other interest revenue (refer note 1b)	10,157	10,587	9,736
	<u>37,521</u>	<u>26,999</u>	<u>26,372</u>
* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 11%.			
(b) Other revenue			
Reimbursements and recoveries	119,942	133,509	41,300
Other	94,879	30,174	0
	<u>214,821</u>	<u>163,683</u>	<u>41,300</u>
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	27,000	27,000	27,000
Other services	0	12,949	0
	<u>27,000</u>	<u>39,949</u>	<u>27,000</u>
(d) Interest expenses (finance costs)			
Borrowings (refer note 6(a))	17,508	9,338	20,152
	<u>17,508</u>	<u>9,338</u>	<u>20,152</u>
(e) Elected members remuneration			
Meeting fees	31,215	8,760	34,480
President's allowance	12,350	4,117	12,350
Deputy President's allowance	3,088	0	3,088
Travelling expenses	2,058	1,548	4,500
Telecommunications allowance	10,850	13,030	13,500
	<u>59,561</u>	<u>27,455</u>	<u>67,918</u>
(f) Operating lease expenses			
Office equipment	2,136	534	0
	<u>2,136</u>	<u>534</u>	<u>0</u>

SIGNIFICANT ACCOUNTING POLICIES

LEASES

Leases of fixed assets where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Shire of Trayning are classified as finance leases.

Finance leases are capitalised, recording an asset and a liability at the lower amounts equal to the fair value of the leased property or the present value of the minimum lease payments, including any guaranteed residual values. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

Leased assets are depreciated on a straight line basis over the shorter of their estimated useful lives or the lease term.

Lease payments for operating leases, where substantially all the risks and benefits remain with the lessor, are charged as expenses in the periods in which they are incurred.

Lease incentives under operating leases are recognised as a liability and amortised on a straight line basis over the life of the lease term.

11. MAJOR LAND TRANSACTIONS

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

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

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
	\$	\$	(\$)	\$
Ninghan Fitness Centre	352	40	(80)	312
Toy Library	770	0	0	770
Red FM Radio/Gym	317	0	0	317
Kununoppin Fire Brigade	500	0	0	500
Shire Housing Bonds	6,759	200	(460)	6,499
Trayning Golf Club	5,903	0	(5,903)	0
Unidentified Deposits	3,018	0	(3,018)	0
South Ninghan Catchment Group	2,416	0	0	2,416
Repertory Funds	1,707	0	0	1,707
Aqua Bubble Donations	971	0	0	971
Ninghan Farm Focus Group	250	0	0	250
Playgroup Funds	1,226	0	0	1,226
	24,189	240	(9,461)	14,968

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

**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 Trayning 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.