

# Shire of Trayning

*Kununoppin, Trayning, Yelbeni*



## 2022/2023 BUDGET



*Rock Solid*

Adopted 20 July 2022  
Resolution 07-2022.49



## INDEX OF NOTES TO THE BUDGET

Note 1	Basis of Preparation	6
Note 2	Rates	9
Note 3	Net Current Assets	12
Note 4	Reconciliation of cash	14
Note 5	Fixed Assets	15
Note 6	Asset Depreciation	17
Note 7	Borrowings	18
Note 8	Leases	20
Note 9	Reserves	21
Note 10	Revenue Recognition	22
Note 11	Program Information	23
Note 12	Other Information	24
Note 13	Elected Members Remuneration	25
Note 14	Fees and Charges	26

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

**1 (a) BASIS OF PREPARATION**

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

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

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

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

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

**The local government reporting entity**

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 13 to the annual budget.

**2021/22 actual balances**

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

**Budget comparative figures**

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

**Comparative figures**

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

**Initial application of accounting standards**

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

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

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

**New accounting standards for application in future years**

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

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

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

**Judgements, estimates and assumptions**

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

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

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

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

**Rounding off figures**

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

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

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

**REVENUES**

**RATES**

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

**SERVICE CHARGES**

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

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

**PROFIT ON ASSET DISPOSAL**

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

**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**FEES AND CHARGES**

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

**INTEREST EARNINGS**

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

**OTHER REVENUE / INCOME**

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

**EXPENSES**

**EMPLOYEE COSTS**

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

**MATERIALS AND CONTRACTS**

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

**UTILITIES (GAS, ELECTRICITY, WATER, ETC.)**

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

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

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

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation and amortisation expense raised on all classes of assets.

**INTEREST EXPENSES**

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

**OTHER EXPENDITURE**

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

## 1 (c) KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

### OBJECTIVE

### ACTIVITIES

#### **Governance**

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.

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

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2022/23 Budgeted rate revenue	2022/23 Budgeted interim rates	2022/23 Budgeted back rates	2022/23 Budgeted total revenue	2021/22 Actual total revenue	2021/22 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>										
GRV Kununoppin/Trayning		0.22373	106	553,801	123,902	0	0	123,902	123,502	123,902
GRV Yebeni		0.22373	3	10,361	2,318	0	0	2,318	2,318	2,318
GRV Commercial		0.22373	12	70,844	15,850	0	0	15,850	15,850	15,850
UV Rural		0.015428	200	70,231,009	1,083,524	0	0	1,083,524	1,049,238	1,049,647
UV Mining		0.015428	0	0	0	0	0	0	1,546	0
<b>Sub-Total</b>			321	70,866,015	1,225,594	0	0	1,225,594	1,192,454	1,191,717
	<b>Minimum</b>	\$								
GRV Kununoppin/Trayning		400	28	10,215	11,200	0	0	11,200	11,600	11,600
GRV Yebeni		400	6	924	2,400	0	0	2,400	2,400	2,400
GRV Commercial		400	2	422	800	0	0	800	800	800
UV Rural		400	5		2,000	0	0	2,000	2,000	2,000
UV Mining		400	7		2,800	0	0	2,800	1,600	1,600
<b>Sub-Total</b>			48	11,561	19,200	0	0	19,200	18,400	18,400
			369	70,877,576	1,244,794	0	0	1,244,794	1,210,854	1,210,117
Discounts on general rates (Refer note 2(e))								(55,000)	(52,959)	(50,000)
Rates Written Back								0	6,629	0
<b>Total amount raised from general rates</b>								1,189,794	1,164,524	1,160,117
<b>(ii) Specified area and ex gratia rates</b>										
<b>Ex-gratia rates</b>										
Cooperative Bulk Handling					11,309	0	0	11,309	11,001	11,001
<b>Total specified area and ex gratia rates</b>								11,309	11,001	11,001
<b>Total rates</b>								1,201,103	1,175,525	1,171,118

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

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

## 2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Single full payment	12/09/2022	0	0.0%	7.0%
<b>Option two</b>				
First instalment	12/09/2022	0	0.0%	7.0%
Second instalment	14/11/2022	5	5.5%	7.0%
Third instalment	16/01/2023	5	5.5%	7.0%
Fourth instalment	16/03/2023	5	5.5%	7.0%

	2022/23 Budget revenue	2021/22 Actual revenue	2021/22 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	320	460	320
Instalment plan interest earned	1,000	1,259	1,000
Unpaid rates and service charge interest earned	4,000	5,820	4,000
	5,320	7,539	5,320

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

(d) Service Charges

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Early payment discounts

Rate, fee or charge to which discount is granted	Discount %	Discount (\$)	2022/23 Budget	2021/22 Actual	2021/22 Budget	Circumstances in which discount is granted
Rates	5.0%		\$ 55,000	\$ 52,959	\$ 50,000	When rates are paid in full by the due date
			55,000	52,959	50,000	

(f) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Note	Type	Discount %	Discount (\$)	2022/23 Budget	2021/22 Actual	2021/22 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
General rates		Waiver	100.0%		\$ 400	\$ 400	\$ 400	400 Council Decision, LGA s6.47	Community purposes
					400	400	400		



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

**3. NET CURRENT ASSETS**

	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
Note	\$	\$	\$
<b>(a) Composition of estimated net current assets</b>			
<b>Current assets</b>			
Cash and cash equivalents - unrestricted	48,534	1,971,061	380,147
Cash and cash equivalents - restricted	520,281	663,704	371,195
Financial assets - unrestricted	4,994	4,994	4,994
Receivables	446,379	446,379	135,484
Inventories	0	0	29,247
	<u>1,020,188</u>	<u>3,086,138</u>	<u>921,067</u>
<b>Less: current liabilities</b>			
Trade and other payables	(386,607)	(386,607)	(370,335)
Lease liabilities	0	(1,052)	87
Long term borrowings	(296,450)	(160,955)	(64,505)
Employee provisions	(131,619)	(131,619)	(143,991)
	<u>(814,676)</u>	<u>(680,233)</u>	<u>(578,744)</u>
<b>Net current assets</b>	<u>205,512</u>	<u>2,405,905</u>	<u>342,323</u>
<b>Less: Total adjustments to net current assets</b>	(205,512)	(483,947)	(342,323)
<b>Net current assets used in the Rate Setting Statement</b>	<u>0</u>	<u>1,921,958</u>	<u>0</u>

**3. NET CURRENT ASSETS (CONTINUED)**

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

**Items excluded from calculation of budgeted deficiency**

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

**(b) Non-cash amounts excluded from operating activities**

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

**Adjustments to operating activities**

	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
Note	\$	\$	\$
Less: Profit on asset disposals	(18,182)	(79,336)	(38,500)
Add: Loss on disposal of assets	11,542	0	22,800
Add: Depreciation on assets	1,157,892	1,094,639	1,026,689
Movement in current employee provisions associated with restricted cash	569	114	234
<b>Non cash amounts excluded from operating activities</b>	<u>1,151,821</u>	<u>1,015,417</u>	<u>1,011,223</u>

**(c) Current assets and liabilities excluded from budgeted deficiency**

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

**Adjustments to net current assets**

Less: Cash - restricted reserves	(520,281)	(663,704)	(424,611)
Less: Current assets not expected to be received at end of year			
- Current portion of self supporting loans receivable	(4,994)	(4,994)	(4,993)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	296,450	160,955	64,505
- Current portion of lease liabilities	0	1,052	(87)
- Current portion of employee benefit provisions held in reserve	23,313	22,744	22,863
<b>Total adjustments to net current assets</b>	<u>(205,512)</u>	<u>(483,947)</u>	<u>(342,323)</u>

3 (d) NET CURRENT ASSETS (CONTINUED)

**SIGNIFICANT ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

**TRADE AND OTHER PAYABLES**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire of 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.

**PREPAID RATES**

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

**INVENTORIES**

**General**

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

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

**Superannuation**

The Shire of 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.

**LAND HELD FOR RESALE**

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

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

**GOODS AND SERVICES TAX (GST)**

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

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

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

**TRADE AND OTHER RECEIVABLES**

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

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

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

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

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

**PROVISIONS**

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

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

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

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

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

**CONTRACT LIABILITIES**

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

**CONTRACT ASSETS**

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

#### 4. RECONCILIATION OF CASH

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

Note	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Cash at bank and on hand	568,815	2,634,765	751,342
<b>Total cash and cash equivalents</b>	<b>568,815</b>	<b>2,634,765</b>	<b>751,342</b>
Held as			
- Unrestricted cash and cash equivalents	48,534	1,971,061	380,147
- Restricted cash and cash equivalents	520,281	663,704	371,195
	568,815	2,634,765	751,342
<b>Restrictions</b>			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	520,281	663,704	371,195
- Restricted financial assets at amortised cost - term deposits	0	0	53,416
	520,281	663,704	424,611
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Financially backed reserves	520,281	663,704	424,611
	520,281	663,704	424,611
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	<b>642,806</b>	<b>2,715,376</b>	<b>716,371</b>
Depreciation	1,157,892	1,094,639	1,026,689
(Profit)/loss on sale of asset	(6,640)	(79,336)	(15,700)
Share of profit or (loss) of associates accounted for using the equity method	0	0	0
(Increase)/decrease in receivables	0	(314,437)	0
Increase/(decrease) in payables	0	14,325	0
Increase/(decrease) in contract liabilities	0	(158,153)	(158,170)
Increase/(decrease) in unspent non-operating grants	0	0	(1,691,681)
Non-operating grants, subsidies and contributions	(2,031,669)	(1,516,464)	0
<b>Net cash from operating activities</b>	<b>(237,611)</b>	<b>1,755,950</b>	<b>(122,491)</b>

#### SIGNIFICANT ACCOUNTING POLICES

##### CASH AND CASH EQUIVALENTS

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

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

##### FINANCIAL ASSETS AT AMORTISED COST

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

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

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

5. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program									2022/23 Budget total	2021/22 Actual total	2021/22 Budget total
	Governance	Law, order, public safety	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	0	370,020	0	0	0	0	0	370,020	0	45,070
Buildings - specialised	180,016	201,372	0	17,130	0	411,695	0	65,007	0	875,220	953,579	1,106,370
Furniture and equipment	42,000	0	0	0	0	0	0	0	0	42,000	22,069	63,000
Plant and equipment	60,324	0	59,710	0	0	0	406,862	0	50,383	577,279	700,237	794,160
	282,340	201,372	59,710	387,150	0	411,695	406,862	65,007	50,383	1,864,519	1,675,885	2,008,600
<i>Infrastructure</i>												
Infrastructure - roads	0	0	0	0	0	0	1,277,912	0	0	1,277,912	1,310,277	1,113,744
Infrastructure - footpaths	0	0	0	0	0	0	284,966	0	0	284,966	203,379	202,261
Infrastructure - water supply	0	0	0	0	0	0	0	0	0	0	125,273	111,417
Other infrastructure - airstrip	0	0	0	0	0	0	0	0	0	0	57,160	67,500
Other infrastructure - other	0	0	0	0	97,713	646,289	0	0	0	744,002	42,412	73,809
	0	0	0	0	97,713	646,289	1,562,878	0	0	2,306,880	1,738,501	1,568,731
<b>Total acquisitions</b>	<b>282,340</b>	<b>201,372</b>	<b>59,710</b>	<b>387,150</b>	<b>97,713</b>	<b>1,057,984</b>	<b>1,969,740</b>	<b>65,007</b>	<b>50,383</b>	<b>4,171,399</b>	<b>3,414,386</b>	<b>3,577,331</b>

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

**SIGNIFICANT ACCOUNTING POLICIES**

**RECOGNITION OF ASSETS**

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

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

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

5. FIXED ASSETS

(b) Disposals of Assets

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

	2022/23 Budget Net Book Value	2022/23 Budget Sale Proceeds	2022/23 Budget Profit	2022/23 Budget Loss	2021/22 Actual Net Book Value	2021/22 Actual Sale Proceeds	2021/22 Actual Profit	2021/22 Actual Loss	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program</b>												
Governance	54,292	51,818	0	(2,474)	48,484	51,818	3,334	0	51,300	45,000	0	(6,300)
Health	54,292	51,818	0	(2,474)	49,468	51,818	2,350	0	52,300	45,000	0	(7,300)
Transport	21,209	38,318	18,182	(1,073)	76,348	150,000	73,652	0	88,500	127,000	38,500	0
Other property and services	35,521	30,000	0	(5,521)	0	0	0	0	39,200	30,000	0	(9,200)
	165,314	171,954	18,182	(11,542)	174,300	253,636	79,336	0	231,300	247,000	38,500	(22,800)
<b>By Class</b>												
<u>Property, Plant and Equipment</u>												
Plant and equipment	165,314	171,954	18,182	(11,542)	174,300	253,636	79,336	0	231,300	247,000	38,500	(22,800)
	165,314	171,954	18,182	(11,542)	174,300	253,636	79,336	0	231,300	247,000	38,500	(22,800)

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

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

## 6. ASSET DEPRECIATION

### By Program

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

### By Class

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - water supply
Other infrastructure - airstrip
Other infrastructure - other

2022/23 Budget	2021/22 Actual	2021/22 Budget
\$	\$	\$
55,962	45,556	46,662
22,888	2,378	1,929
7,763	6,206	7,763
30,930	7,079	30,930
37,958	60,415	35,706
6,332	7,176	5,982
182,669	204,796	173,682
680,955	745,383	592,094
13,720	10,701	13,226
118,715	4,949	118,715
<b>1,157,892</b>	<b>1,094,639</b>	<b>1,026,689</b>
21,398	17,867	16,707
228,841	227,543	223,149
10,716	7,317	7,056
171,250	156,924	141,960
596,496	573,645	555,076
18,691	14,917	14,333
13,117	14,292	14,066
6,764	7,370	7,371
90,619	74,764	46,971
<b>1,157,892</b>	<b>1,094,639</b>	<b>1,026,689</b>

## SIGNIFICANT ACCOUNTING POLICIES

### DEPRECIATION

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

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

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

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

Buildings - non-specialised	40 years
Buildings - specialised	40 years
Furniture and equipment	10 years
Plant and equipment	10 years
Infrastructure - roads	Pavement 50 years, Bituminous Seal & Gravel Sheet 10 years
Infrastructure - Footpaths	Slab 10 years, Bituminous Seal & Gravel Sheet 10 years
Infrastructure - Airstrip	80 years
Infrastructure - Other	30 to 75 years
Infrastructure - Water	40 Years

### AMORTISATION

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

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

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

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

**7. INFORMATION ON BORROWINGS**

**(a) Borrowing repayments**

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2022/23	2022/23	Budget	2022/23	Actual	2021/22	2021/22	Actual	2021/22	Budget	2021/22	2021/22	Budget	2021/22	
				Principal	Budget	Budget	Principal	Principal		Actual	Actual	Actual	Actual		Principal	Budget	Budget	Budget	Principal
				1 July 2022	New Loans	Repayments	outstanding 30 June 2023	Repayments	1 July 2021	New Loans	Repayments	outstanding 30 June 2022	Repayments	1 July 2021	New Loans	Repayments	outstanding 30 June 2022	Repayments	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Housing</b>																			
Construct House	72	WATC	TBA	0	200,000	0	200,000	0	0	0	0	0	0	0	0	0	0	0	0
<b>Recreation and culture</b>																			
Community Recreation (	69	WATC		268,222	0	(15,304)	252,918	(9,928)	282,904	0	(14,682)	268,222	(10,743)	282,903	0	(14,805)	268,098	(10,426)	
Trayning Aquatic Centre	71	WATC		162,493	0	(19,204)	143,289	(2,508)	181,395	0	(18,902)	162,493	(4,084)	181,395	0	(18,902)	162,493	(2,809)	
<b>Economic services</b>																			
Loan 68 - Trayning Unm	68			54,875	0	(17,737)	37,138	(2,240)	72,081	0	(17,206)	54,875	(1,524)	72,082	0	(17,205)	54,877	(2,772)	
Loan 70 - Trayning Unm	70			30,280	0	(7,266)	23,014	(1,165)	37,307	0	(7,027)	30,280	(1,251)	37,306	0	(7,074)	30,232	(1,357)	
				515,870	200,000	(59,511)	656,359	(15,841)	573,687	0	(57,817)	515,870	(17,602)	573,686	0	(57,986)	515,700	(17,364)	
<b>Self Supporting Loans</b>																			
<b>Recreation and culture</b>																			
SSL - Bowls Resurfacin	67	WATC	0	12,836	0	(4,994)	7,842	(628)	17,651	0	(4,815)	12,836	(523)	17,651	0	(4,815)	12,836	(808)	
				12,836	0	(4,994)	7,842	(628)	17,651	0	(4,815)	12,836	(523)	17,651	0	(4,815)	12,836	(808)	
				528,706	200,000	(64,505)	664,201	(16,469)	591,338	0	(62,632)	528,706	(18,125)	591,337	0	(62,801)	528,536	(18,172)	

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.

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

**7. INFORMATION ON BORROWINGS**

**(b) New borrowings - 2022/23**

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Construct House	WATC	Debenture	10	4.1960%	\$ 200,000	\$ 0	\$ 200,000	\$ 0
					200,000	0	200,000	0

**(c) Unspent borrowings**

The Shire had no unspent borrowing funds as at 30th June 2022 nor is it expected to have unspent borrowing funds as at 30th June 2023.

**(d) Credit Facilities**

	2022/23 Budget	2021/22 Actual	2021/22 Budget
<b>Undrawn borrowing facilities credit standby arrangements</b>	\$	\$	\$
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
<b>Total amount of credit unused</b>	<b>220,000</b>	<b>220,000</b>	<b>220,000</b>
<b>Loan facilities</b>			
Loan facilities in use at balance date	664,201	528,706	528,536

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2022	2022/23 Budgeted Increase/ (Decrease)	Amount as at 30th June 2023
Westpac	To cover shortfalls	2007	\$ 200,000	\$ 0	\$ 200,000
			200,000	0	200,000

**SIGNIFICANT ACCOUNTING POLICIES**

**BORROWING COSTS**

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



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

**8. LEASE LIABILITIES**

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease	2022/23 Budget	Budget Lease	2022/23 Budget	Actual Principal	2021/22 Actual	Actual Lease	2021/22 Actual	Budget Principal	2021/22 Budget	Budget Lease	Budget Lease	2021/22 Budget		
					Principal	New Leases	Principal outstanding	Repayments		Principal repayments	Principal outstanding	Lease repayments	Principal	New Leases	Principal outstanding	Lease repayments	Principal	New Leases	Principal outstanding
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
<b>Governance</b>																			
Fuji Xerox DocuCentre IV	5007C42C	Fuji Xerox	4.5%	60 months	1,052	0	(1,052)	0	(14)	3,090	0	(2,038)	1,052	(95)	5,042	0	(2,038)	3,004	(95)
					1,052	0	(1,052)	0	(14)	3,090	0	(2,038)	1,052	(95)	5,042	0	(2,038)	3,004	(95)

**SIGNIFICANT ACCOUNTING POLICIES**

**LEASES**

At the inception of a contract, the Shire assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and a lease liability, at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

**LEASE LIABILITIES**

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

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

9. FINANCIALLY BACKED RESERVES

(a) Financially Backed Reserves - Movement

	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance	2021/22 Actual Opening Balance	2021/22 Actual Transfer to	2021/22 Actual Transfer (from)	2021/22 Actual Closing Balance	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by legislation</b>	0	0	0	0	0	0	0	0	0	0	0	0
<b>Restricted by council</b>												
(a) Leave reserve	22,744	569	0	23,313	22,630	114	0	22,744	22,630	233	0	22,863
(b) Plant reserve	206,315	5,157	0	211,472	520,902	2,573	(317,160)	206,315	520,903	5,474	(337,160)	189,217
(c) Building reserve	89,395	2,235	0	91,630	59,094	30,301	0	89,395	59,094	30,617	0	89,711
(d) Facilities reserve	130,706	3,267	(70,000)	63,973	7,550	123,156	0	130,706	7,550	85	0	7,635
(e) Medical reserve	55,863	1,396	0	57,259	55,584	279	0	55,863	55,584	574	0	56,158
(f) Rubbish tip reserve	139,431	3,485	(90,000)	52,916	29,270	110,161	0	139,431	29,270	10,301	0	39,571
(g) Swimming pool reserve	19,237	481	0	19,718	9,190	10,047	0	19,237	9,189	10,254	0	19,443
(h) Performance and retention reserve	13	0	(13)	0	13	0	0	13	13	0	0	13
	663,704	16,590	(160,013)	520,281	704,233	276,631	(317,160)	663,704	704,233	57,538	(337,160)	424,611
	663,704	16,590	(160,013)	520,281	704,233	276,631	(317,160)	663,704	704,233	57,538	(337,160)	424,611

(b) Financially Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave reserve	Ongoing	to be used to fund annual and long service leave requirements
(b) Plant reserve	Ongoing	to be used for the purchase of major land
(c) Building reserve	Ongoing	to be used for the construction of housing and other facilities
(d) Facilities reserve	Ongoing	to be used to provide new facilities to the Shire
(e) Medical reserve	Ongoing	to be used to maintain the services of a doctor and other medical services
(f) Rubbish tip reserve	Ongoing	to be used to upgrade and expand rubbish tips within the Shire
(g) Swimming pool reserve	Ongoing	to be used to upgrade the swimming pool and aquatic centre facilities
(h) Performance and retention reserve	Ongoing	to be used for a bonus arrangement to assist in personnel fulfilling their contract terms

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

**10. REVENUE RECOGNITION**

**SIGNIFICANT ACCOUNTING POLICIES**

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

<b>Revenue Category</b>	<b>Nature of goods and services</b>	<b>When obligations typically satisfied</b>	<b>Payment terms</b>	<b>Returns/Refunds/Warranties</b>	<b>Determination of transaction price</b>	<b>Allocating transaction price</b>	<b>Measuring obligations for returns</b>	<b>Revenue recognition</b>
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

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

**I1. PROGRAM INFORMATION**

Income and expenses	2022/23 Budget	2021/22 Actual	2021/22 Budget
<b>Income excluding grants, subsidies and contributions</b>	\$	\$	\$
Governance	9,882	24,976	17,638
General purpose funding	1,224,537	1,195,210	1,185,485
Law, order, public safety	6,385	6,794	6,328
Health	27,000	39,139	27,000
Housing	70,231	57,291	68,318
Community amenities	49,966	57,571	54,263
Recreation and culture	6,808	12,818	6,533
Transport	24,698	73,652	44,838
Economic services	26,300	32,402	8,251
Other property and services	23,636	107,579	29,153
	1,469,443	1,607,432	1,447,807
<b>Operating grants, subsidies and contributions</b>			
Governance	2,500	23,557	8,521
General purpose funding	297,174	1,816,089	572,347
Health	59,659	76,948	59,659
Education and welfare	600	11,738	507
Housing	104	4,178	101
Community amenities	0	2,334	0
Recreation and culture	3,060	7,301	0
Transport	236,838	795,913	330,184
Other property and services	2,600	13,439	5,822
	602,535	2,751,497	977,141
<b>Non-operating grants, subsidies and contributions</b>			
Governance	150,000	50,000	50,000
Law, order, public safety	102,417	545,455	776,335
Health	5,524	10,206	10,206
Community amenities	0	16,000	0
Recreation and culture	766,739	140,000	90,000
Transport	946,989	754,803	765,140
Economic services	60,000	0	0
	2,031,669	1,516,464	1,691,681
<b>Total Income</b>	4,103,647	5,875,393	4,116,629
<b>Expenses</b>			
Governance	(444,402)	(527,530)	(458,104)
General purpose funding	(76,628)	(72,727)	(66,544)
Law, order, public safety	(95,060)	(65,866)	(60,852)
Health	(132,578)	(134,905)	(152,626)
Education and welfare	(101,858)	(95,551)	(83,463)
Housing	(115,324)	(133,693)	(106,945)
Community amenities	(256,140)	(226,375)	(275,624)
Recreation and culture	(583,330)	(650,862)	(573,461)
Transport	(1,512,826)	(1,181,314)	(1,511,696)
Economic services	(139,872)	(123,450)	(108,267)
Other property and services	(2,823)	52,256	(2,676)
<b>Total expenses</b>	(3,460,841)	(3,160,017)	(3,400,258)
<b>Net result for the period</b>	642,806	2,715,376	716,371

## 12. OTHER INFORMATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
<b>The net result includes as revenues</b>			
<b>(a) Interest earnings</b>			
Investments			
- Reserve funds	16,590	3,441	7,538
- Other funds	2,152	8,167	2,617
Late payment of fees and charges *	300	248	0
Other interest revenue (refer note 1b)	5,000	7,079	5,000
	24,042	18,935	15,155
* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5%.			
<b>(b) Other revenue</b>			
Reimbursements and recoveries	18,515	31,132	32,058
	18,515	31,132	32,058
<b>The net result includes as expenses</b>			
<b>(c) Auditors remuneration</b>			
Audit services	50,000	46,500	47,500
Other services	5,000	6,950	2,500
	55,000	53,450	50,000
<b>(d) Interest expenses (finance costs)</b>			
Borrowings (refer Note 7(a))	16,469	18,125	18,172
Interest expense on lease liabilities	0	0	95
	16,469	18,125	18,267
<b>(e) Low Value lease expenses</b>			
Office equipment	1,052	2,133	2,133
	1,052	2,133	2,133

### 13. ELECTED MEMBERS REMUNERATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
<b>Elected member 1</b>			
President's allowance	12,350	12,350	12,350
Meeting attendance fees	5,478	6,068	4,770
Annual allowance for ICT expenses	2,100	2,100	2,100
Travel and accommodation expenses	400	391	3,280
	20,328	20,909	22,500
<b>Elected member 2</b>			
Deputy President's allowance	3,088	3,088	3,088
Meeting attendance fees	3,042	2,866	2,625
Annual allowance for ICT expenses	2,100	2,100	2,100
Travel and accommodation expenses	600	585	3,280
	8,830	8,639	11,093
<b>Elected member 3</b>			
Meeting attendance fees	2,452	1,834	2,625
Annual allowance for ICT expenses	2,100	1,575	2,100
Travel and accommodation expenses	600	565	3,280
	5,152	3,974	8,005
<b>Elected member 4</b>			
Meeting attendance fees	2,452	1,952	2,625
Annual allowance for ICT expenses	2,100	1,575	2,100
Travel and accommodation expenses	0	0	3,280
	4,552	3,527	8,005
<b>Elected member 5</b>			
Meeting attendance fees	2,452	1,413	2,625
Annual allowance for ICT expenses	2,100	2,100	2,100
Travel and accommodation expenses	0	0	760
	4,552	3,513	5,485
<b>Elected member 6</b>			
Meeting attendance fees	2,452	2,507	2,625
Annual allowance for ICT expenses	2,100	2,100	2,100
Travel and accommodation expenses	300	230	760
	4,852	4,837	5,485
<b>Elected member 7</b>			
Meeting attendance fees	0	2,047	2,993
Annual allowance for ICT expenses	0	1,575	2,100
Travel and accommodation expenses	0	646	764
	0	4,268	5,857
<b>Elected member 8</b>			
Meeting attendance fees	0	555	0
Annual allowance for ICT expenses	0	525	0
	0	1,080	0
<b>Total Elected Member Remuneration</b>	48,266	50,747	66,430
President's allowance	12,350	12,350	12,350
Deputy President's allowance	3,088	3,088	3,088
Meeting attendance fees	18,328	19,242	20,888
Annual allowance for ICT expenses	12,600	13,650	14,700
Travel and accommodation expenses	1,900	2,417	15,404
	48,266	50,747	66,430

## 14. FEES AND CHARGES

	<b>2022/23 Budget</b>	<b>2021/22 Actual</b>	<b>2021/22 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
Governance	9,882	10,622	9,861
General purpose funding	320	670	320
Law, order, public safety	2,085	2,531	2,028
Health	27,000	31,214	27,000
Housing	70,232	57,291	68,318
Community amenities	49,966	57,571	54,263
Recreation and culture	6,180	12,423	5,725
Economic services	26,300	29,026	8,251
Other property and services	15,636	101,156	15,210
	<b>207,601</b>	<b>302,504</b>	<b>190,976</b>

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



# SHIRE OF TRAYNING

## SCHEDULE OF FEES AND CHARGES 2022/23

\$

### Administration

#### Photocopying / Printing - (including if paper is supplied)

A4 - Black & White		
- Single Sided	Per page	0.50
- Double Sided	Per page	0.60
A4 - Colour		
- Single Sided	Per page	0.70
- Double Sided	Per page	0.80
A4 - Photo Paper/Card/Coloured Paper		
- Single Sided	Per page	1.50
A3 - Black & White		
- Single Sided	Per page	0.60
- Double Sided	Per page	0.70
A3 - Colour		
- Single Sided	Per page	0.80
- Double Sided	Per page	0.90

#### Large Format Printing

A1		
- Plain Bond	Per page	15.00
- Gloss	Per page	38.50
A1 - Plan Prints		
- Plain Bond	Per page	12.00
A2		
- Plain Bond	Per page	13.00
- Gloss	Per page	28.00
A3		
- Gloss	Per page	23.00

#### Laminating

Credit Card Size	Each	1.50
A5 Size	Each	2.00
A4 Size	Each	2.50
A3 Size	Each	3.00

#### Document Binding

To 10mm Thickness	Per document	5.00
To 25mm Thickness	Per document	10.50

*Plus Photocopying/Printing Costs if Applicable*

#### Advertising

Ninghan News - Black & White		
- 1/4 Page	Per issue	10.00
- 1/2 Page	Per issue	15.00
- Full Page	Per issue	20.00
Ninghan News - Colour		
- Full Page	Per issue	30.00
Local Telephone Directory		
- 1/8 Page	Annually	31.00
- 1/4 Page	Annually	43.00
- 1/2 Page	Annually	64.00
- Full Page	Annually	101.00

#### Library Internet Usage

Seniors		No Charge
Non-Senior	Per hour	2.50





# SHIRE OF TRAYNING

## SCHEDULE OF FEES AND CHARGES 2022/23

\$

### Publications

Ninghan News		No charge
History Books	Each	50.00
History Books Postage	Each	16.00
Local Telephone Directory	Each	3.50
Electoral Rolls	Each	22.00
Shire Maps	Each	16.00

### Secretarial & Office Services

General Secretarial Work	Per 1/4 hour	20.00
Facsimile		
- Send - within Australia	Per Recipient	5.50
- Send - Overseas	Per Recipient	11.00
- Receive	Per page	0.50

### Local Authority Vehicle Licence Plates

Plate Fee	Per Issue	200.00
-----------	-----------	--------

### Sundry Debt Collection cost

At Cost

### Freedom of Information

Application Fee		
- Non-Personal Information		30.50
Time Dealing with Application - Copying, Transcribing & Dupl	Per hour	30.50
Staff Supervised Access	Per hour	30.50
Duplication of Tape, Film or Computer Information	Per Item	At Cost
Delivery, Packaging & Postage	Per Item	At Cost

*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.*

## General Rates & Charges

### Rubbish Removal Charges

General Refuse Removal Charge	Per bin	213.00
Recyclable Refuse Charge	Per bin	130.00

### Payment By Instalments

Instalment Administration Charge	Per annum	15.00
Adhoc Payment Plan Administration Fee	Per annum	15.00
Instalment Interest Rate	Calculated daily	5.50%

### Penalty on Unpaid Rates

Penalty Interest Rate	Calculated daily	7.00%
Legal or Collection Fees	At cost	

### Property Inquiries

Electronic Advise of Sale (EAS)	Per EAS	88.00
Copy of Rates Notice		20.00
Copy of Rate Book		
- Electronic	Per copy	11.50
- Hardcopy	Per copy	39.50



# SHIRE OF TRAYNING

## SCHEDULE OF FEES AND CHARGES 2022/23

\$

### Housing & Accommodation

#### Housing

Aged Persons Units - Trayning	25% of income to Maximum - Per week	120.00
Single Persons Units - Trayning (as aged)	25% of income to Maximum - Per week	120.00
Single Persons Units - Trayning (as singles)	25% of income to Maximum - Per week	200.00
Independent Living Units - Kununoppin	25% of income to Maximum - Per week	120.00
3 x 2 Houses	Per Week	175.00
Lot 139A or Lot 139B Felgate Parade - Duplex	Per Week	150.00
Lot 150 Hughes St	Doctor's Residence - Per week	640.00
Lease of Council block (Pigyards) 35m x 80m Location Numt	Per annum	300.00
Lease of Council block (Pigyards)- Shed Block	Per annum	360.00

#### Caravan Park

Powered Van Sites		
- Per Night		22.00
- 3 Nights (Inc Pool & Gym Use)		55.00
- Per Week		100.00
Unpowered Van & Tent Sites		
- First 2 People	per night	7.50
- Each Additional Person	per night	2.50
Bond - Ablution Block Key - Refundable		20.00

#### Short Stay Accommodation

Short Stay Accommodation (minimum 2 night stay)	per night	150.00
---	-----------	--------

### Cemetery

#### Internment Burials

Internment of any adult in grave 1.8m deep	450.00
Internment of any child under 7 years of age in grave 1.4m deep	350.00
Internment of any stillborn child in ground set apart for such purpose	200.00
In private ground including the issue of a "Grant of Burial"	
Land for Grave 2.4m x 1.2m where directed	30.00
Land for Grave 2.4m x 2.4m where directed	60.00
Land for Grave 2.4m x 3.6m where directed	85.00

*-The above fees are payable for Reservations as well as internments*

Extra Charges - If Graves are required to be sunk deeper than 1.8m deep	
For each additional 0.3m	55.00
Re-opening of any ordinary grave	
For each internment	450.00
For each internment of a child under 7 years of age	450.00
For each internment of a stillborn child	450.00
Re-opening a brick grave	450.00
Monument/Plaque Fee	50.00

#### Niche Wall

Single Niche	150.00
Double Niche	200.00



# SHIRE OF TRAYNING

## SCHEDULE OF FEES AND CHARGES 2022/23

\$

### Halls, Pavilion & Community Centres

#### Facility Hire

Functions at which alcohol is **not** consumed:

- Friday Night (after 6pm), Saturday & Sunday	Per day	51.00
- Weekdays	Per day	30.50

Functions at which alcohol is consumed

Per day	102.00
---------	--------

*- Copy of permit to be sent to Bencubbin Police on each occasion.*

Low Profit making bodies/beautician/hair dresser

Per day	10.50
---------	-------

Commercial - eg Max Employment

Per day	168.50
---------	--------

Meetings:

- NFP Groups, Schools etc	Per day	No Charge
---------------------------	---------	-----------

#### Equipment Hire

Trestles - each	Per day	6.50
-----------------	---------	------

Chairs - each	Per day	1.50
---------------	---------	------

#### Bonds - Refundable

Hall, Pavilion & Community Centre

- No Alcohol	Refundable	102.00
--------------	------------	--------

- Alcohol	Refundable	306.00
-----------	------------	--------

Keys	Refundable	50.00
------	------------	-------

Equipment - if hired	Refundable	102.00
----------------------	------------	--------

#### Additional Charges

Additional Cleaning - If Required - <b>Minimum 2 Hours</b>	Per hour	84.00
--	----------	-------

Repair of Damage incurred during Hire	At Cost + 25% Admin Fee	
---------------------------------------	-------------------------	--

### Sporting Facilities

#### Swimming Pool

Entry		No charge
-------	--	-----------

VACSwim Swimming Leasons	Per Student	No charge
--------------------------	-------------	-----------

Interfaction Swimming Carnaval	Per Student	No charge
--------------------------------	-------------	-----------

**Please note that admission charge is donated to the school**

#### Ninghan Fitness Centre

Adult	Per Year	60.00
-------	----------	-------

Per Quarter	40.00
-------------	-------

Per Month	20.00
-----------	-------

Per Day	10.00
---------	-------

Family	Per year	90.00
--------	----------	-------

Pensioner (must hold pension concession card)	Per year	35.00
---	----------	-------

Student (13 - 17 years)	Per year	35.00
-------------------------	----------	-------

Replacement Access Cards	Per Card	6.00
--------------------------	----------	------

#### Other Sporting Facilities

Bowling Green Lights	per night	6.00
----------------------	-----------	------

Tennis Court Lights	per night	6.00
---------------------	-----------	------

Basketball Court Lights (other than Club nights)	per night	6.00
--	-----------	------



# SHIRE OF TRAYNING

## SCHEDULE OF FEES AND CHARGES 2022/23

\$

### Animal Registrations & Impound Fees

#### Dog Registrations

Sterilised - One Year		
- Pensioner		10.00
- Otherwise		20.00
Sterilised - Three Years		
- Pensioner		21.25
- Otherwise		42.50
Sterilised - Lifetime		
- Pensioner		50.00
- Otherwise		100.00
Unsterilised - One Year		
- Pensioner		25.00
- Otherwise		50.00
Unsterilised - Three Years		
- Pensioner		60.00
- Otherwise		120.00
Unsterilised - Lifetime		
- Pensioner		125.00
- Otherwise		250.00
Dangerous Dog - Sterilised / Unsterilised - including Pensioner	Per year	50.00
Registration of Approved Kennel Establishment	Per establishment	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
- Otherwise		20.00
<i>- Registrations after 31st May in any year - 50% of applicable fee.</i>		
Three Years		
- Pensioner		21.25
- Otherwise		42.50
Lifetime		
- Pensioner		50.00
- Otherwise		100.00
Approval to Breed	Per breeding cat	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	112.50
Daily Sustenance Fee	Per animal	12.50
Release from Pound Fee	Per animal	112.50
Destruction of Impounded Animal Fee	Per animal	No Charge

#### Animal Traps

Cat / Dog Trap	Per week	11.50
Trap Hire Bond	Refundable	51.00



# SHIRE OF TRAYNING

## SCHEDULE OF FEES AND CHARGES 2022/23

\$

### Health, Building & Town Planning

#### Planning, BRB and Health Fees

##### Building Fees – Building Regulations 2012

<b>A Building Permit Application <i>Uncertified</i></b>		
(i) Residential Class 1 & 10 (sheds, pools, masts etc)	0.32% x value of work (inc GST) minimum \$110	
(ii) Non Residential Class 10 farm storage shed	0.32% x value of work (inc GST) minimum \$110	
(iii) Application to extend duration of building permit		110.00
(iv) Amended Plans – <i>Minor</i>		110.00
<b>B Building Permit Application <i>Certified</i></b>		
(i) Residential Class 1 & 10	0.19% x value of work (inc GST) minimum \$110	
(ii) Non Residential Class 10 farm storage shed	0.19% x value of work (inc GST) minimum \$110	
(iii) Commercial Class 2 to 9	0.09% x value of work (inc GST) minimum \$110	
(iv) Application to extend duration of building permit		110.00
(v) Amended Plans – <i>Minor</i>		110.00
<b>C Demolition Permit Application</b>		
(i) Class 1 & 10		110.00
(ii) Class 2 to 9	Per storey	110.00
(iii) Application to extend duration of demolition permit		110.00
<b>D Building Approval Certificate Application</b>		
(i) Unauthorised building work	0.38% x value of work – minimum \$110	
(ii) No unauthorised building work		110.00
(iii) Strata Scheme Registration, Plan of subdivision Class 1&10	\$10 per strata unit – minimum \$110	
(iv) Extension of time permit is valid		110.00
<b>Other Applications</b>		
Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought)		2,160.15
<b>Other Fees &amp; Charges</b>		
Building Inspection Service Fee	Per hour	90.00
Material on street	Per m2 per month	1.00
Preliminary plans	% of Licence	25.00%

##### 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% of value of work (projects >\$20,000)

##### 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 2022/23

		\$
<b>Sewerage – Health Act 1911; Health (Treatment of Sewerage and Disposal of Effluent and liquid Waste)</b>		
Local Government Application Fee		118.00
Health Department of WA Application Fee		
(a) With Local Government Report		46.50
(b) Without Local Government Report		110.00
Local Government Report Fee		118.00
Grant of a Permit to Use an Apparatu (Including all Inspections) Fee		118.00
<b>Health (Public Buildings) Regulations 1992</b>		
Public Buildings - Application for Variation of Cert of Approval - Major Public Event Fee	Per Application	871.00
<b>Health (offensive Trades Fees) Regulations 1976</b>		
Slaughterhouse		298.00
Poultry processing establishments		298.00
Poultry Farming		298.00
Rabbit Farming		298.00
Fish Processing Business		298.00
Fellmongeries		171.00
Manure works		211.00
Laundries, Dry-cleaning		147.00
Offensive Trade Licences - Gut Scraping (Preperation Sausage Skin)		171.00
Other Offensive trade no specified		298.00
<b>Food Act 2008 Section 110</b>		
Food Business Application (notification & Registration)		0.00
Food Business Inspection (Low Risk)		50.00
Food Business Inspection (Medium Risk)		100.00
Food Business Inspection (High Risk)		150.00
<b>Others</b>		
Hairdressers & Skin Penetration Application		0
Hairdressers & Skin Penetration Inspection	Per Inspection	40.00
Public Buildings Inspection (Low Risk) - Inspected every 2 ye		0.00
Public Buildings Inspection (Medium Risk) - 1 inspection per		30.00
Public Buildings Inspection (High Risk) - 2 inspections per ye		50.00
<b>Caravan Park Licence</b>		
Grant or renewal fees		200.00
Long stay sites		6.00
Short stay sites and sites in transit parks		6.00
Camp site		3.00
Overflow site		1.50
Additional fees for renewal after expiry		20.00
Temporary Licence		100.00
Transfer of Licence		100.00
<b>Swimming Pool Inspection – 53(2) of the Building Regulations 2012</b>		
4 yearly pool fence inspection		57.45
<b>Trayning Tip</b>		
Dumping of Hazardous Materials	Per m3	210.00
- <i>Minimum - 2 m3.</i>		
Dumping of Hazardous Materials over 100m3	Per m3	58.00
<b>Kununoppin Tip</b>		
Black Water Dumping Fee	Per Litre	0.15
<b>Key Deposit - Refundable</b>		
		200.00



# SHIRE OF TRAYNING

## SCHEDULE OF FEES AND CHARGES 2022/23

\$

### Private Works

#### Plant Hire

##### Major Plant - with Operator - Wet Hire

Komatsu Grader	Per hour	170.00
Volvo L70E Loader	Per hour	150.00
8 Wheeler Truck	Per hour	170.00
8 Wheeler Truck with Sidetipper	Per hour	210.00
8 m3 Truck	Per hour	115.00
John Deere Tractor	Per hour	135.00
S/P Multi Tyred Roller	Per hour	110.00
Backhoe	Per hour	135.00
Bobcat	Per hour	115.00
Vibe Roller	Per hour	135.00
Ride On Mower	Per hour	120.00

*Rates are charged from time of leaving Shire Depot until return to Shire Depot*

##### Miscellaneous Plant

Tree Planter	Per day	195.00
Portable Toilet	Per day	175.00
Portable Toilet	Per week	345.00
SAM Trailer only to other Local Governments	Per day	100.00

#### Labour Hire

##### During Normal Working Hours

Works Supervisor	Per hour	140.00
Labour	Per hour	85.00

##### Outside of Normal Working Hours

Works Supervisor	Per hour	210.00
Labour	Per hour	130.00

*- Normal Working Hours are:- Monday to Friday - 7:00am to 4:00pm*

#### Materials

##### Materials Delivered

Sand / Gravel	Per tonne	45.00
Blue Metal	Per tonne	85.00
Blue Metal Mixed	Per tonne	50.00

*Minimum of 10 tonne for delivery out of town*

##### Materials Picked Up / Delivered in Town

Sand / Gravel	Per tonne	16.00
Blue Metal	Per tonne	70.00
Blue Metal Mixed	Per tonne	46.00

*1.8 tonne = 1m3*

##### Water - Standpipe

Per Kl 5.00

##### Key Deposit - Refundable - Cash Only

200.00

##### Gravel Royalties

Gravel purchased from Landholders by Shire of Trayning when pushed up by the landowner

Per Tonne 3.00  
Per cubic metre 5.00

Gravel purchased from Landholders by Shire of Trayning when pushed up by Shire of Trayning

Per Tonne 2.00  
Per cubic metre 3.00

## Capital Expenditure - Property, Plant & Equipment

Job No	Description	Total
BC01	Administration Centre	180,016
BC76	Emergency Services Shed	201,372
BC83	House - 46, Lot 122 Coronation Street	13,000
BC62	House - Lot 11 Wilson Street	3,500
BC30	Single Persons Units - 21 Glass Street	3,630
BC52	Aged Persons Units - 14 Coronation Street	13,500
BC02	Construct new house	350,000
BC05	Trayning Hall	70,000
BC34	Yelbeni Public Toilet & Gazebo	13,815
BC33	Kununoppin Hall	38,000
BC06	Ninghan Fitness Centre	4,620
BC84	Don Mason Community Centre	60,000
BC41	Kununoppin Community Centre	70,260
BC92	Kununoppin Equestrian Centre	56,000
BC85	Trayning Sports Ground Buildings	10,250
BC85	Trayning Sports Ground Infrastructure	43,750
BC93	Tennis Court Shelter/Storage	40,000
BC86	Trayning Church	5,000
BC60	Short Stay - Rance Cottage, Lot 139A Felgate Street	1,760
BC63	Short Stay - Conder Cottage, Lot 139B Felgate Street	1,760
BC36	Caravan Park	65,007
<b>Total Capital Building Projects</b>		<b>1,245,240</b>
4042560	Implementation of Altus Payroll	42,000
<b>Total Capital Furniture &amp; Equipment Purchases</b>		<b>42,000</b>
4042566	CEO Prado	60,324
4074701	Doctor's Prado	59,710
4123604	Dual Cab Utility	45,454
4123615	Water Cart	150,000
4123615	Tractor	140,000
4123615	Trailer Mounted Generator	28,700
4123615	Flail Mower	19,318
4123615	Herbicide Spray Unit	10,000
4123615	Tandem Trailer	8,000
4123615	Hydraulic Post Hole Borer	5,390
4142570	Works Supervisor Dual Cab	50,383
<b>Total Capital Plant &amp; Equipment Purchases</b>		<b>577,279</b>
<b>Total Property, Plant &amp; Equipment</b>		<b>1,864,519</b>



## Capital Expenditure - Infrastructure

Job	Description	Total
RCC012	Yelbeni South East Road	93,254
RCC046	Wilson Street	20,450
RTR015	Kellerberrin Yelbeni Road	283,600
RTR017	Sherzinger Road	239,194
RRG014	Kununoppin-Mukinbudin Road	641,414
<b>Total Capital Road Program</b>		<b>1,277,912</b>
FCC02	Mary Street, Trayning	19,153
FCC05	Hughes Street, Kununoppin	18,666
FCC70	Adam Street, Trayning	22,279
RCC71	Jubilee Street, Trayning	24,195
FCC76	Wilson Street, Kununoppin	100,532
FCC77	Leake Street, Kununoppin	58,566
FCC79	Scadden Street, Kununoppin	41,575
<b>Total Capital Footpath Program</b>		<b>284,966</b>
BC55	Kununoppin Transfer Station	97,713
BC07	Bowling Green	146,000
BC80	Outdoor Courts	456,939
BC88	Swimming Pool	43,350
<b>Total Capital Other Infrastructure Program</b>		<b>744,002</b>
<b>Total Infrastructure</b>		<b>2,306,880</b>