



SHIRE OF TRAYNING
KUNUNOPPIN - TRAYNING - YELBENI



Rock Solid

Annual Budget

2023-2024



Adopted 19 July 2023

Council Resolution 07.2023.065

SHIRE OF TRAYNING
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2024
LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

Statement of Comprehensive Income by Type	2
Statement of Cash Flows	3
Statement of Financial Activity	4
Index of Notes to the Budget	5
Fees and Charges Schedule	25

SHIRE'S VISION

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

SHIRE OF TRAYNING
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
Revenue		\$	\$	\$
Rates	2(a)	1,245,139	1,204,578	1,201,103
Grants, subsidies and contributions	10	150,200	2,858,376	602,535
Fees and charges	13	231,436	209,576	207,601
Interest revenue	11(a)	32,858	48,105	24,042
Other revenue	11(b)	150,258	139,087	18,515
		1,809,891	4,459,722	2,053,796
Expenses				
Employee costs		(974,186)	(772,587)	(917,676)
Materials and contracts		(1,273,361)	(1,221,954)	(1,028,959)
Utility charges		(131,969)	(121,886)	(127,324)
Depreciation	6	(1,289,900)	(1,091,356)	(1,157,892)
Finance costs	11(d)	(58,501)	(17,721)	(16,469)
Insurance		(135,099)	(136,536)	(127,085)
Other expenditure		(84,092)	(58,146)	(73,894)
		(3,947,108)	(3,420,186)	(3,449,299)
		(2,137,217)	1,039,536	(1,395,503)
Capital grants, subsidies and contributions	10	2,465,593	1,546,089	2,031,669
Profit on asset disposals	5	5,115	17,042	18,182
Loss on asset disposals		(42,325)	(183,582)	(11,542)
		2,428,383	1,379,549	2,038,309
Net result for the period		291,166	2,419,085	642,806
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		291,166	2,419,085	642,806

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

SHIRE OF TRAYNING
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024

CASH FLOWS FROM OPERATING ACTIVITIES

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
Receipts		\$	\$	\$
Rates		1,245,139	1,213,607	1,201,103
Grants, subsidies and contributions		150,200	3,054,256	602,535
Fees and charges		231,436	209,576	207,601
Interest revenue		32,858	48,105	24,042
Goods and services tax received		0	(18,838)	0
Other revenue		150,258	139,087	18,515
		1,809,891	4,645,793	2,053,796

Payments

Employee costs		(974,186)	(769,521)	(917,676)
Materials and contracts		(1,273,361)	(912,515)	(1,028,959)
Utility charges		(131,969)	(121,886)	(127,324)
Finance costs		(58,501)	(16,100)	(16,469)
Insurance		(135,099)	(136,536)	(127,085)
Other expenditure		(84,092)	(58,146)	(73,894)
		(2,657,208)	(2,014,704)	(2,291,407)

Net cash provided by (used in) operating activities

4 (847,317) 2,631,089 (237,611)

CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	5(a)	(4,485,198)	(762,238)	(1,864,519)
Payments for construction of infrastructure	5(b)	(1,614,893)	(1,963,365)	(2,306,880)
Capital grants, subsidies and contributions		2,465,593	1,546,089	2,031,669
Proceeds from sale of property, plant and equipment	5(a)	253,000	79,507	171,954
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	5,180	4,994	4,994
Net cash provided by (used in) investing activities		(3,376,318)	(1,095,013)	(1,962,782)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	7(a)	(147,571)	(64,373)	(64,505)
Proceeds from new borrowings	7(a)	1,250,000	200,000	200,000
Net cash provided by (used in) financing activities		1,102,429	135,627	135,495

Net increase (decrease) in cash held

		(3,121,206)	1,671,703	(2,064,898)
Cash at beginning of year		4,303,659	2,632,523	2,634,765
Cash and cash equivalents at the end of the year	4	1,182,453	4,304,226	569,867

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

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

		2023/24	2022/23	2022/23
	NOTE	Budget	Actual	Budget
OPERATING ACTIVITIES				
Revenue from operating activities				
		\$	\$	\$
General Rates	2(a)	1,234,138	1,193,577	1,189,794
Rates excluding General Rates	2(a)	11,001	11,001	11,309
Grants, subsidies and contributions	10	150,200	2,858,376	602,535
Fees and charges	13	231,436	209,576	207,601
Interest revenue	11(a)	32,858	48,105	24,042
Other revenue	11(b)	150,258	139,087	18,515
Profit on asset disposals	5	5,115	17,042	18,182
		1,815,006	4,476,764	2,071,978
Expenditure from operating activities				
Employee costs		(974,186)	(772,587)	(917,676)
Materials and contracts		(1,273,361)	(1,221,954)	(1,028,959)
Utility charges		(131,969)	(121,886)	(127,324)
Depreciation	6	(1,289,900)	(1,091,356)	(1,157,892)
Finance costs	11(d)	(58,501)	(17,721)	(16,469)
Insurance		(135,099)	(136,536)	(127,085)
Other expenditure		(84,092)	(58,146)	(73,894)
Loss on asset disposals	5	(42,325)	(183,582)	(11,542)
		(3,989,433)	(3,603,768)	(3,460,841)
Non-cash amounts excluded from operating activities	3(b)	1,327,758	1,257,896	1,151,252
Amount attributable to operating activities		(846,669)	2,130,892	(237,611)
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions	10	2,465,593	1,546,089	2,031,669
Proceeds from disposal of assets	5	253,000	79,507	171,954
Proceeds from financial assets at amortised cost - self supporting loans	7(a)	5,180	4,994	4,994
		2,723,773	1,630,590	2,208,617
Outflows from investing activities				
Payments for property, plant and equipment	5(a)	(4,485,198)	(762,238)	(1,864,519)
Payments for construction of infrastructure	5(b)	(1,614,893)	(1,963,365)	(2,306,880)
		(6,100,091)	(2,725,603)	(4,171,399)
Non-cash amounts excluded from investing activities	3(c)	0	0	0
Amount attributable to investing activities		(3,376,318)	(1,095,013)	(1,962,782)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from new borrowings	7(a)	1,250,000	200,000	200,000
Transfers from reserve accounts	8(a)	200,000	109,998	160,013
		1,450,000	309,998	360,013
Outflows from financing activities				
Repayment of borrowings	7(a)	(147,571)	(64,373)	(64,505)
Transfers to reserve accounts	8(a)	(120,577)	(230,396)	(16,590)
		(268,148)	(294,769)	(81,095)
Amount attributable to financing activities		1,181,852	15,229	278,918
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	3	3,041,135	1,990,027	1,921,958
Amount attributable to operating activities		(846,669)	2,130,892	(237,611)
Amount attributable to investing activities		(3,376,318)	(1,095,013)	(1,962,782)
Amount attributable to financing activities		1,181,852	15,229	278,918
Surplus or deficit at the end of the financial year	3	0	3,041,135	483

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

SHIRE OF TRAYNING
FOR THE YEAR ENDED 30 JUNE 2024
INDEX OF NOTES TO THE BUDGET

Note 1	Basis of Preparation	6
Note 2	Rates and Service Charges	8
Note 3	Net Current Assets	11
Note 4	Reconciliation of cash	13
Note 5	Fixed Assets	14
Note 6	Depreciation	15
Note 7	Borrowings	16
Note 8	Reserve Accounts	18
Note 9	Revenue Recognition	19
Note 10	Program Information	20
Note 11	Other Information	22
Note 12	Elected Members Remuneration	23
Note 13	Fees and Charges	24

1(a) **BASIS OF PREPARATION**

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

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 4 to the annual budget.

2022/23 actual balances

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

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Initial application of accounting standards

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

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

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

New accounting standards for application in future years

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

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

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

Judgements, estimates and assumptions

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

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

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

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

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

REVENUES

RATES

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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

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

SERVICE CHARGES

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

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

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

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2023/24 Budgeted rate revenue	2023/24 Budgeted interim rates	2023/24 Budgeted back rates	2023/24 Budgeted total revenue	2022/23 Actual total revenue	2022/23 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) General rates										
GRV Kununoppin/Trayning	Gross rental valuation	0.223730	108	561,833	125,699	0	0	125,699	124,706	123,902
GRV Yelbeni	Gross rental valuation	0.223730	3	10,361	2,318	0	0	2,318	2,318	2,318
GRV Commercial	Gross rental valuation	0.223730	12	70,844	15,850	0	0	15,850	15,850	15,850
UV Rural	Unimproved valuation	0.013069	198	86,054,480	1,124,646	0	0	1,124,646	1,083,524	1,083,524
UV Mining	Unimproved valuation	0.013069	0	0	0	0	0	0	0	0
Total general rates			321	86,697,519	1,268,513	0	0	1,268,513	1,226,398	1,225,594
(ii) Minimum payment										
		\$								
GRV Kununoppin/Trayning	Gross rental valuation	400	28	10,289	11,200	0	0	11,200	11,200	11,200
GRV Yelbeni	Gross rental valuation	400	6	924	2,400	0	0	2,400	2,400	2,400
GRV Commercial	Gross rental valuation	400	2	422	800	0	0	800	800	800
UV Rural	Unimproved valuation	400	5	108,020	2,000	0	0	2,000	2,989	2,000
UV Mining	Unimproved valuation	400	14	117,934	5,600	0	0	5,600	4,975	2,800
Total minimum payments			55	237,588	22,000	0	0	22,000	22,364	19,200
Total general rates and minimum payments			376	86,935,107	1,290,513	0	0	1,290,513	1,248,762	1,244,794
(iv) Ex-gratia rates										
Cooperative Bulk Handling					11,001	0	0	11,001	11,001	11,309
Total ex-gratia rates			0	0	11,001	0	0	11,001	11,001	11,309
					1,301,514	0	0	1,301,514	1,259,763	1,256,103
Discounts (Refer note 2(d))								(56,375)	(52,402)	(55,000)
Adjust,ents								0	(2,783)	0
Total rates					1,301,514	0	0	1,245,139	1,204,578	1,201,103

The Shire did not raise specified area rates for the year ended 30th June 2024.

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

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

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	30/08/2023	0	0.00%	7.00%
Option two				
First instalment	30/08/2023	0	0.00%	7.00%
Second instalment	30/10/2023	5	5.50%	7.00%
Third instalment	3/01/2024	5	5.50%	7.00%
Fourth instalment	4/03/2024	5	5.50%	7.00%

	2023/24 Budget revenue	2022/23 Actual revenue	2022/23 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	1,000	1,215	320
Instalment plan interest earned	1,000	1,399	1,000
Unpaid rates and service charge interest earned	4,000	4,824	4,000
	6,000	7,438	5,320

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

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

(d) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2023/24 Budget	2022/23 Actual	2022/23 Budget	Circumstances in which discount is granted
Rates	Rate	5.00%	\$	\$ 56,375	\$ 52,402	\$ 55,000	When rates are paid in full by the due date
				56,375	52,402	55,000	

(e) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2023/24 Budget	2022/23 Actual	2022/23 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Rates written off - small value	Rate	Waiver	%	\$	\$ 0	\$ 54	\$ 0	0	Small amounts written off if under certain threshold
					0	54	0		

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

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
 Financial assets
 Receivables
 Inventories

Less: current liabilities

Trade and other payables
 Long term borrowings
 Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
4	1,182,453	4,303,659	568,815
	2,662	5,180	4,994
	253,368	253,368	446,379
	4,549	4,549	0
	1,443,032	4,566,756	1,020,188
	(509,224)	(509,224)	(386,607)
7	(186,430)	(82,893)	(296,450)
	(250,426)	(250,426)	(131,619)
	(946,080)	(842,543)	(814,676)
	496,952	3,724,213	205,512
3(c)	(496,952)	(683,078)	(205,512)
	0	3,041,135	0

(b) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals
 Less: Movement in liabilities associated with restricted cash
 Add: Loss on asset disposals
 Add: Depreciation
 Movement in current employee provisions associated with restricted cash

Non cash amounts excluded from operating activities

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
5	(5,115)	(17,042)	(18,182)
		(515)	(569)
5	42,325	183,582	11,542
6	1,289,900	1,091,356	1,157,892
	648	515	569
	1,327,758	1,257,896	1,151,252

(c) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - reserve accounts
 Less: Current assets not expected to be received at end of year
 - Current financial assets at amortised cost - self supporting loans
 Add: Current liabilities not expected to be cleared at end of year
 - Current portion of borrowings
 - Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

8	(704,678)	(784,101)	(520,281)
	(2,662)	(5,180)	(4,994)
	186,430	82,893	296,450
	23,958	23,310	23,313
	(496,952)	(683,078)	(205,512)

3(d) NET CURRENT ASSETS (CONTINUED)

MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

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

4. RECONCILIATION OF CASH

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

	Note	2023/24 Budget	2022/23 Actual	2022/23 Budget
Cash at bank and on hand		\$ 1,182,453	\$ 4,303,659	\$ 568,815
Total cash and cash equivalents		1,182,453	4,303,659	568,815
Held as				
- Unrestricted cash and cash equivalents	3(a)	477,775	3,319,558	48,534
- Restricted cash and cash equivalents	3(a)	704,678	984,101	520,281
		1,182,453	4,303,659	568,815
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		704,678	984,101	520,281
		704,678	984,101	520,281
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	8	704,678	784,101	520,281
Unspent borrowings	7(c)	0	200,000	0
		704,678	984,101	520,281
Reconciliation of net cash provided by operating activities to net result				
Net result		291,166	2,419,085	642,806
Depreciation	6	1,289,900	1,091,356	1,157,892
(Profit)/loss on sale of asset	5	37,210	166,540	(6,640)
(Increase)/decrease in receivables		0	214,748	0
(Increase)/decrease in inventories		0	(1,516)	0
(Increase)/decrease in other assets		0	154	0
Increase/(decrease) in payables		0	315,488	0
Increase/(decrease) in contract liabilities		0	(28,677)	0
Capital grants, subsidies and contributions		(2,465,593)	(1,546,089)	(2,031,669)
Net cash from operating activities		(847,317)	2,631,089	(237,611)

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

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

5. FIXED ASSETS

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

	2023/24 Budget Additions	2023/24 Budget Disposals - Net Book Value	2023/24 Budget Disposals - Sale Proceeds	2023/24 Budget Disposals - Profit or Loss	2022/23 Actual Additions	2022/23 Disposals - Net Book Value	2022/23 Actual Disposals - Sale Proceeds	2022/23 Actual Disposals - Profit or Loss	2022/23 Budget Additions	2022/23 Budget Disposals - Net Book Value	2022/23 Budget Disposals - Sale Proceeds	2022/23 Budget Disposals - Profit or Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment												
Land - freehold land	0	0	0	0	0	16,500	2,727	(13,773)	0	0	0	0
Buildings - non-specialised	3,100,096	0	0	0	27,289	0	0	0	370,020	0	0	0
Buildings - specialised	534,208	0	0	0	501,986	209,497	39,689	(169,808)	875,220	0	0	0
Furniture and equipment	55,000	0	0	0	19,841	0	0	0	42,000	0	0	0
Plant and equipment	795,894	290,210	253,000	(37,210)	213,122	20,049	37,091	17,042	577,279	165,314	171,954	6,640
Total	4,485,198	290,210	253,000	(37,210)	762,238	246,046	79,507	(166,539)	1,864,519	165,314	171,954	6,640
(b) Infrastructure												
Infrastructure - roads	1,134,819	0	0	0	1,222,767	0	0	0	1,277,912	0	0	0
Other infrastructure - footpaths	249,284	0	0	0	242,595	0	0	0	284,966	0	0	0
Other infrastructure - other	230,790	0	0	0	498,003	0	0	0	744,002	0	0	0
Total	1,614,893	0	0	0	1,963,365	0	0	0	2,306,880	0	0	0
Total	6,100,091	290,210	253,000	(37,210)	2,725,603	246,046	79,507	(166,539)	4,171,399	165,314	171,954	6,640

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

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

6. DEPRECIATION

By Class

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Other infrastructure - footpaths
Other infrastructure - water supply
Other infrastructure - airstrip
Other infrastructure - other
Right of use - furniture and fittings

By Program

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

2023/24 Budget	2022/23 Actual	2022/23 Budget
\$	\$	\$
21,600	19,801	21,398
232,604	211,439	228,841
8,758	8,028	10,716
249,346	182,734	171,250
646,533	548,223	596,496
17,644	16,174	18,691
16,730	15,336	13,117
7,379	6,764	6,764
89,306	81,864	90,619
0	994	0
1,289,900	1,091,357	1,157,892
67,905	29,756	55,962
27,461	5,671	22,888
7,763	5,522	7,763
30,930	27,507	30,930
38,886	54,349	37,958
6,332	5,156	6,332
193,040	197,326	182,669
785,148	587,588	680,955
13,720	12,621	13,720
118,715	165,861	118,715
1,289,900	1,091,357	1,157,892

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - 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
Other infrastructure - footpaths	Slab 10 years, Bituminous Seal & Gravel Sheet 10 years
Other infrastructure - water supply	40 Years
Other infrastructure - airstrip	80 Years
Other infrastructure - other	30 to 75 Years

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

7. 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 Principal 1 July 2023	2023/24 Budget New Loans	2023/24 Budget Principal Repayments	Budget Principal outstanding 30 June 2024	2023/24 Budget Interest Repayments	Actual Principal 1 July 2022	2022/23 Actual New Loans	2022/23 Actual Principal Repayments	Actual Principal outstanding 30 June 2023	2022/23 Actual Interest Repayments	Budget Principal 1 July 2022	2022/23 Budget New Loans	2022/23 Budget Principal Repayments	Budget Principal outstanding 30 June 2023	2022/23 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Housing				0			0					0					0	
Construct House	72	WATC	4.16%	200,000	0	(16,502)	183,498	(8,152)	0	200,000	0	200,000	0	0	200,000	0	200,000	0
Construct Houses	73	WATC	4.55%	0	200,000	(16,202)	183,798	(8,908)	0	0	0	0	0	0	0	0	0	0
GROH House	74	WATC	4.55%	0	600,000	(48,608)	551,392	(26,726)	0	0	0	0	0	0	0	0	0	0
WACHS Development	75	WATC	4.55%	0	450,000	0	450,000	0	0	0	0	0	0	0	0	0	0	0
Recreation & Culture																		
Community Recreation C	69	WATC	3.34%	252,795	0	(15,819)	236,976	(9,413)	268,099	0	(15,304)	252,795	(9,871)	268,222	0	(15,304)	252,918	(9,928)
Trayning Aquatic Centre	71	WATC	1.59%	143,289	0	(19,511)	123,778	(2,201)	162,493	0	(19,204)	143,289	(3,611)	162,493	0	(19,204)	143,289	(2,508)
Economic Services																		
Trayning Unmanned Fuel	68	WATC	3.07%	37,272	0	(18,287)	18,985	(1,691)	54,877	0	(17,605)	37,272	(2,674)	54,875	0	(17,737)	37,138	(2,240)
Trayning Unmanned Fuel	70	WATC	2.69%	22,966	0	(7,462)	15,504	(968)	30,232	0	(7,266)	22,966	(891)	30,280	0	(7,266)	23,014	(1,165)
				656,322	1,250,000	(142,391)	1,763,931	(58,059)	515,701	200,000	(59,379)	656,322	(17,047)	515,870	200,000	(59,511)	656,359	(15,841)
Self Supporting Loans																		
SSL - Bowls Resurfacing	67	WATC	3.7%	7,842	0	(5,180)	2,662	(442)	12,836	0	(4,994)	7,842	(674)	12,836	0	(4,994)	7,842	(628)
				7,842	0	(5,180)	2,662	(442)	12,836	0	(4,994)	7,842	(674)	12,836	0	(4,994)	7,842	(628)
				664,164	1,250,000	(147,571)	1,766,593	(58,501)	528,537	200,000	(64,373)	664,164	(17,721)	528,706	200,000	(64,505)	664,201	(16,469)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.

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

7. BORROWINGS

(b) New borrowings - 2023/24

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Staff House	WATC	Debenture	10	4.55%	200,000	51,111	200,000	0
GROH House	WATC	Debenture	10	4.55%	600,000	153,331	600,000	0
WACHS Development	WATC	Debenture	10	4.55%	450,000	122,753	450,000	0
					1,250,000	327,195	1,250,000	0

(c) Unspent borrowings

Loan Details	Purpose of the loan	Year loan taken	Amount b/fwd.	Amount used 2023/24 Budget	New loans unspent at 30 June 2024	Amount as at 30 June 2024
			\$	\$	\$	\$
WATC	Staff house	2023	200,000	200,000	0	0
			200,000	200,000	0	0

(d) Credit Facilities

	2023/24 Budget	2022/23 Actual	2022/23 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	1,766,593	664,164	664,201
Unused loan facilities at balance date	0	200,000	0

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2023	2023/24 Budgeted Increase/ (Decrease)	Amount as at 30th June 2024
			\$	\$	\$
Westpac	To cover shortfalls	2007	200,000	0	200,000
			200,000	0	200,000

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

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

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

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2023/24 Budget Opening Balance	2023/24 Budget Transfer to	2023/24 Budget Transfer (from)	2023/24 Budget Closing Balance	2022/23 Actual Opening Balance	2022/23 Actual Transfer to	2022/23 Actual Transfer (from)	2022/23 Actual Closing Balance	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	23,259	699	0	23,958	22,744	515	0	23,259	22,744	569	0	23,313
(b) Plant reserve	210,991	6,343	(200,000)	17,334	206,315	4,676	0	210,991	206,315	5,157	0	211,472
(c) Building reserve	131,159	2,749	0	133,908	89,394	41,765	0	131,159	89,395	2,235	0	91,630
(d) Facilities reserve	199,286	44,190	0	243,476	130,706	178,578	(109,998)	199,286	130,706	3,267	(70,000)	63,973
(e) Medical reserve	57,129	1,718	0	58,847	55,863	1,266	0	57,129	55,863	1,396	0	57,259
(f) Rubbish tip reserve	142,591	14,287	0	156,878	139,431	3,160	0	142,591	139,431	3,485	(90,000)	52,916
(g) Swimming pool reserve	19,673	50,591	0	70,264	19,237	436	0	19,673	19,237	481	0	19,718
(h) Performance and retention reserve	13	0	0	13	13	0	0	13	13	0	(13)	0
	784,101	120,577	(200,000)	704,678	663,703	230,396	(109,998)	784,101	663,704	16,590	(160,013)	520,281

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) 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 plant and equipment
(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 filling their contract terms

9. REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
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
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 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
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 2024

10 PROGRAM INFORMATION

(a) Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

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

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

General purpose funding

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

Law, order, public safety

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

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

Health

To provide an operational framework for environmental and community health.

Food quality and pest control, immunisation services and community health service inspection.

Education and welfare

To provide services to disadvantaged persons, the elderly, children and youth.

Operation of Home and Community Care services, assistance to playgroups and other voluntary services.

Housing

To provide and maintain staff and elderly residents housing.

Control and maintenance of staff and other rental housing, including aged accommodation units.

Community amenities

To provide services required by the community.

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

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

Maintenance of public halls, community centres, aquatic centre, recreation facilities and reserves, operation of library, television retransmission and preparation of Shire history.

Transport

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

Construction and maintenance of streets and roads; cleaning and lighting of streets; depot maintenance, airstrip maintenance and vehicle licensing services.

Economic services

To help promote the shire and its economic wellbeing.

Regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control and economic services.

Other property and services

To monitor and control council's overheads operating accounts.

Private works operation, plant repair and operation costs and engineering operation costs.

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

10 PROGRAM INFORMATION (Continued)

(b) Income and expenses

	2023/24 Budget	2022/23 Actual	2022/23 Budget
Income excluding grants, subsidies and contributions	\$	\$	\$
Governance	10,427	18,637	9,882
General purpose funding	1,293,780	1,262,334	1,224,537
Law, order, public safety	6,300	12,426	6,385
Health	140,707	84,161	27,000
Education and welfare	621	977	0
Housing	86,534	57,367	70,231
Community amenities	53,043	54,027	49,966
Recreation and culture	8,577	51,183	6,808
Transport	10,877	24,007	24,698
Economic services	32,700	28,041	26,300
Other property and services	21,240	25,230	23,636
	1,664,806	1,618,390	1,469,443
Grants, subsidies and contributions			
Governance	0	0	2,500
General purpose funding	0	2,017,121	297,174
Health	0	0	59,659
Education and welfare	10,000	14,331	600
Housing	0	0	104
Recreation and culture	0	5,425	3,060
Transport	140,200	818,899	236,838
Other property and services	0	2,600	2,600
	150,200	2,858,376	602,535
Capital grants, subsidies and contributions			
Governance	29,153	53,490	150,000
Law, order, public safety	0	175,562	102,417
Health	15,736	0	5,524
Housing	1,350,000	0	0
Recreation and culture	150,164	391,007	766,739
Transport	920,540	923,562	946,989
Economic services	0	2,467	60,000
	2,465,593	1,546,088	2,031,669
Total Income	4,280,599	6,022,854	4,103,647
Expenses			
Governance	(486,160)	(466,654)	(444,402)
General purpose funding	(78,864)	(59,690)	(76,628)
Law, order, public safety	(106,667)	(80,848)	(95,060)
Health	(184,312)	(125,636)	(132,578)
Education and welfare	(94,533)	(103,673)	(101,858)
Housing	(150,748)	(174,743)	(115,324)
Community amenities	(255,813)	(205,541)	(256,140)
Recreation and culture	(625,697)	(859,433)	(583,330)
Transport	(1,813,129)	(1,113,345)	(1,512,826)
Economic services	(190,612)	(169,728)	(139,872)
Other property and services	(2,898)	(244,478)	(2,823)
Total expenses	(3,989,433)	(3,603,769)	(3,460,841)
Net result for the period	291,166	2,419,085	642,806

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

11. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Investments			
- Reserve accounts	25,577	15,090	16,590
- Other funds	2,281	26,792	2,152
Late payment of fees and charges *	0	0	300
Other interest revenue	5,000	6,223	5,000
	<u>32,858</u>	<u>48,105</u>	<u>24,042</u>

* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5%.

(b) Other revenue

Reimbursements and recoveries	150,258	139,087	18,515
	<u>150,258</u>	<u>139,087</u>	<u>18,515</u>

The net result includes as expenses

(c) Auditors remuneration

Audit services	50,000	35,000	50,000
Other services	6,925	0	5,000
	<u>56,925</u>	<u>35,000</u>	<u>55,000</u>

(d) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	58,501	17,721	16,469
	<u>58,501</u>	<u>17,721</u>	<u>16,469</u>

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

12. ELECTED MEMBERS REMUNERATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Elected member 1			
President's allowance	12,350	12,350	12,350
Meeting attendance fees	7,012	6,160	5,478
Annual allowance for ICT expenses	2,100	2,100	2,100
Travel and accommodation expenses	400	255	400
	21,862	20,865	20,328
Elected member 2			
Deputy President's allowance	3,088	3,088	3,088
Meeting attendance fees	3,333	2,542	3,042
Annual allowance for ICT expenses	2,100	2,100	2,100
Travel and accommodation expenses	400	493	600
	8,921	8,223	8,830
Elected member 3			
Meeting attendance fees	2,743	2,440	2,452
Annual allowance for ICT expenses	2,100	1,471	2,100
Travel and accommodation expenses	900	864	600
	5,743	4,775	5,152
Elected member 4			
Meeting attendance fees	2,743	2,322	2,452
Annual allowance for ICT expenses	2,100	2,100	2,100
	4,843	4,422	4,552
Elected member 5			
Meeting attendance fees	2,743	1,901	2,452
Annual allowance for ICT expenses	2,100	2,100	2,100
Travel and accommodation expenses	300	0	0
	5,143	4,001	4,552
Elected member 6			
Meeting attendance fees	2,743	2,019	2,452
Annual allowance for ICT expenses	2,100	2,100	2,100
Travel and accommodation expenses	400	188	300
	5,243	4,307	4,852
Elected member 7			
Meeting attendance fees	2,070	0	0
Annual allowance for ICT expenses	1,575	0	0
Travel and accommodation expenses	300	0	0
	3,945	0	0
Total Elected Member Remuneration	55,700	46,593	48,266
President's allowance	12,350	12,350	12,350
Deputy President's allowance	3,088	3,088	3,088
Meeting attendance fees	23,387	17,384	18,328
Annual allowance for ICT expenses	14,175	11,971	12,600
Travel and accommodation expenses	2,700	1,800	1,900
	55,700	46,593	48,266

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

13. FEES AND CHARGES

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
By Program:			
Governance	9,909	10,777	9,882
General purpose funding	1,000	1,215	320
Law, order, public safety	2,000	3,150	2,085
Health	27,000	30,916	27,000
Housing	86,427	55,453	70,232
Community amenities	53,043	54,027	49,966
Recreation and culture	6,397	4,753	6,180
Economic services	32,700	26,008	26,300
Other property and services	12,960	23,277	15,636
	231,436	209,576	207,601

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

SHIRE OF TRAYNING

SCHEDULE OF FEES AND CHARGES 2023/24

\$

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

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

SHIRE OF TRAYNING

SCHEDULE OF FEES AND CHARGES 2023/24

			\$
Promotional Items			
KTY Mints	Each		1.50
KTY water bottles	Each		9.00
KTY spectacle cleaners	Each		2.00
KTY coffee mug	Each		10.00
KTY stubbie holders	Each		6.00
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
<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			
Rubbish Removal Charges			
General Refuse Removal Charge	Per bin		220.00
Recyclable Refuse Charge	Per bin		140.00
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 Advice of Sale (EAS)	Per EAS		92.00
Copy of Rates Notice			20.00
Copy of Rate Book			
- Electronic	Per copy		12.00
- Hardcopy	Per copy		41.00

SHIRE OF TRAYNING

SCHEDULE OF FEES AND CHARGES 2023/24

\$

Housing & Accommodation

Housing

Aged Persons Units - Trayning	25% of income to Maximum - Per week	125.00
Single Persons Units - Trayning (as aged)	25% of income to Maximum - Per week	125.00
Single Persons Units - Trayning (as singles)	25% of income to Maximum - Per week	210.00
Independent Living Units - Kununoppin	25% of income to Maximum - Per week	125.00
3 x 2 Houses	Per Week	180.00
Lot 139A or Lot139B Felgate Parade - Duplex	Per Week	155.00
Lot 150 Hughes St	Doctor's Residence - Per week	
Lease of Council block (Pigyards) 35m x 80m Location Numt	Per annum	310.00
Lease of Council block (Pigyards)- Shed Block	Per annum	375.00

Caravan Park

Powered Van Sites		
- Per Night		25.00
- 3 Nights (Inc Pool & Gym Use)		60.00
- Per Week		120.00
Unpowered Van & Tent Sites		
- First 2 People	per night	8.00
- Each Additional Person	per night	3.00
Clothes Dryer	per 30 minutes	3.00
Bond - Ablution Block Key - Refundable		20.00

Short Stay Accommodation

Short Stay Accommodation (minimum 2 night stay)	per night	155.00
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Cemetery

Internment Burials

Internment of any adult in grave 1.8m deep	465.00
Internment of any child under 7 years of age in grave 1.4m deep	360.00
Internment of any stillborn child in ground set apart for such purpose	210.00
In private ground including the issue of a "Grant of Burial"	
Land for Grave 2.4m x 1.2m where directed	35.00
Land for Grave 2.4m x 2.4m where directed	65.00
Land for Grave 2.4m x 3.6m where directed	90.00
<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	60.00
Re-opening of any ordinary grave	
For each internment	465.00
For each internment of a child under 7 years of age	465.00
For each internment of a stillborn child	465.00
Re-opening a brick grave	465.00
Monument/Plaque Fee	55.00

Niche Wall

Single Niche	155.00
Double Niche	210.00

SHIRE OF TRAYNING

SCHEDULE OF FEES AND CHARGES 2023/24

\$

Halls, Pavilion & Community Centres

Facility Hire

Commercial - eg Max Employment, Yelbeni Rural	Per day	175.00
Low Profit making bodies/beautician/hair dresser	Per day	11.00
Private Function - Local Residents	Per day	No Charge
Local Not for Profits Groups, School etc	Per day	
Other Functions at which alcohol is not consumed:		
- Friday Night (after 6pm), Saturday & Sunday	Per day	55.00
- Weekdays	Per day	35.00
Other Private Functions at which alcohol is consumed	Per day	105.00

- Copy of permit to be sent to Bencubbin Police on each occasion alcohol will be consumed

Equipment Hire

Trestles - each	Per day	7.00
Chairs - each	Per day	2.00

Bonds - Refundable

Hall, Pavilion & Community Centre		
- No Alcohol	Refundable	110.00
- Alcohol	Refundable	315.00
Keys	Refundable	
Equipment - if hired	Refundable	105.00

Additional Charges

Additional Cleaning - If Required - Minimum 2 Hours	Per hour	87.00
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	65.00
	Per Quarter	45.00
	Per Month	25.00
	Per Day	15.00
Family	Per year	95.00
Pensioner (must hold pension concession card)	Per year	40.00
Student (13 - 17 years)	Per year	40.00
Replacement Access Cards	Per Card	10.00

Other Sporting Facilities

Bowling Green Lights	per night	10.00
Multipurpose Court Lights	per night	10.00

SHIRE OF TRAYNING

SCHEDULE OF FEES AND CHARGES 2023/24

\$

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 2023/24

\$

Health, Building & Town Planning

Planning, BRB and Health Fees

Building Fees – Building Regulations 2012

A Building Permit Application <i>Uncertified</i>		
(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
(v) Certification fee		385.00
B Building Permit Application <i>Certified</i>		
(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
C Demolition Permit Application		
(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
D Building Approval Certificate Application		
(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
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	Per hour	120.00
Travel	Per km	0.66
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 2023/24

			\$
Sewerage – Health Act 1911; Health (Treatment of Sewerage and Disposal of Effluent and liquid Waste)			
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
Health (Public Buildings) Regulations 1992			
Public Buildings - Application for Variation of Cert of Approval - Major Public Event Fee	Per Application		871.00
Health (offensive Trades Fees) Regulations 1976			
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
Food Act 2008 Section 110			
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
Others			
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
Caravan Park Licence			
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
Swimming Pool Inspection – 53(2) of the Building Regulations 2012			
4 yearly pool fence inspection			57.45
Trayning Tip			
Dumping of Hazardous Materials	Per m3		210.00
<i>- Minimum - 2 m3.</i>			
Dumping of Hazardous Materials over 100m3	Per m3		58.00
Kununoppin Tip			
Black Water Dumping Fee	Per Litre		0.15
Key Deposit - Refundable			
			200.00

SHIRE OF TRAYNING

SCHEDULE OF FEES AND CHARGES 2023/24

\$

Private Works

Plant Hire

Major Plant - with Operator - Wet Hire

Grader	Per hour	175.00
Loader	Per hour	175.00
8 Wheeler Truck	Per hour	175.00
8 Wheeler Truck with Sidetipper	Per hour	215.00
8 m3 Truck	Per hour	120.00
Tractor	Per hour	140.00
S/P Multi Tyred Roller	Per hour	115.00
Excavator	Per hour	140.00
Bobcat	Per hour	120.00
Vibe Roller	Per hour	140.00
Ride On Mower	Per hour	125.00

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

Miscellaneous Plant

Tree Planter	Per day	200.00
Portable Toilet	Per day	180.00
Portable Toilet	Per week	355.00
SAM Trailer only to other Local Governments	Per day	105.00

Labour Hire

During Normal Working Hours

Works Supervisor	Per hour	145.00
Labour	Per hour	90.00

Outside of Normal Working Hours

Works Supervisor	Per hour	220.00
Labour	Per hour	135.00

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

Materials

Materials Delivered

Sand / Gravel	Per tonne	50.00
Blue Metal	Per tonne	90.00
Blue Metal Mixed	Per tonne	55.00

Minimum of 10 tonne for delivery out of town

Materials Picked Up / Delivered in Town

Sand / Gravel	Per tonne	20.00
Blue Metal	Per tonne	75.00
Blue Metal Mixed	Per tonne	50.00

1.8 tonne = 1m3

Water - Standpipe

Per Kl 5.20

Key Deposit - Refundable - Cash Only

210.00

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