



**SHIRE OF
TRAYNING**
Rock Solid

DRAFT

ANNUAL BUDGET

2025-2026



SHIRE OF TRAYNING
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2026

14. FEES AND CHARGES

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
By Program:			
Governance	10,503	15,229	10,208
General purpose funding	450	505	450
Law, order, public safety	2,132	3,341	2,072
Health	27,100	30,013	27,000
Housing	118,663	114,075	106,276
Community amenities	54,775	92,557	56,923
Recreation and culture	1,603	4,246	6,033
Economic services	36,703	38,072	33,859
Other property and services	16,464	41,519	16,000
	268,393	339,557	258,821

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

SHIRE OF TRAYNING
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

LOCAL GOVERNMENT ACT 1995

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The Shire of Trayning a Class 4 local government conducts the operations of a local government with the following community 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 2026

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
Revenue		\$	\$	\$
Rates	2(a)	1,419,892	1,307,937	1,306,828
Grants, subsidies and contributions		1,722,072	1,800,322	346,439
Fees and charges	14	268,393	339,557	258,821
Interest revenue	10(a)	49,494	68,139	41,687
Other revenue		260,346	217,057	123,280
		3,720,197	3,733,012	2,077,055
Expenses				
Employee costs		(1,323,714)	(1,217,134)	(1,019,167)
Materials and contracts		(1,636,339)	(1,112,811)	(1,246,688)
Utility charges		(128,844)	(120,693)	(128,508)
Depreciation	6	(2,804,028)	(2,819,813)	(2,740,662)
Finance costs	10(c)	(50,373)	(56,618)	(56,351)
Insurance		(146,072)	(139,597)	(147,268)
Other expenditure		(103,757)	(74,485)	(89,430)
		(6,193,127)	(5,541,151)	(5,428,074)
		(2,472,930)	(1,808,139)	(3,351,019)
Capital grants, subsidies and contributions		978,773	1,288,652	1,043,424
Profit on asset disposals	5	40,993	0	0
Loss on asset disposals	5	(28,007)	(2,400)	(2,400)
		991,759	1,286,252	1,041,024
Net result for the period		(1,481,171)	(521,887)	(2,309,995)
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(1,481,171)	(521,887)	(2,309,995)

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 2026

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	2025/26	2024/25	2024/25
	Budget	Actual	Budget
	\$	\$	\$
Rates	1,419,892	1,317,249	1,306,828
Grants, subsidies and contributions	1,967,278	1,301,745	346,439
Fees and charges	268,393	339,557	258,821
Interest revenue	49,494	68,139	41,687
Goods and services tax received	0	6,798	0
Other revenue	260,346	217,057	123,280
	3,965,403	3,250,545	2,077,055

Payments

Employee costs	(1,323,714)	(1,215,939)	(1,019,167)
Materials and contracts	(1,636,339)	(1,050,173)	(1,246,688)
Utility charges	(128,844)	(120,693)	(128,508)
Finance costs	(50,373)	(78,128)	(56,351)
Insurance paid	(146,072)	(139,597)	(147,268)
Other expenditure	(103,757)	(74,485)	(89,430)
	(3,389,099)	(2,679,015)	(2,687,412)

Net cash provided by (used in) operating activities	4	576,304	571,530	(610,357)
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CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	5(a)	(672,032)	(717,771)	(719,402)
Payments for construction of infrastructure	5(b)	(2,972,171)	(1,491,459)	(2,063,868)
Capital grants, subsidies and contributions		978,773	1,012,264	1,043,424
Proceeds from sale of property, plant and equipment	5(a)	315,500	4,600	4,600
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	0	2,662	2,662
Net cash (used in) investing activities		(2,349,930)	(1,189,704)	(1,732,584)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	7(a)	(130,473)	(147,220)	(147,220)
Payments for principal portion of lease liabilities	8	(1,627)	(1,551)	(1,551)
Net cash (used in) financing activities		(132,100)	(148,771)	(148,771)

Net (decrease) in cash held		(1,905,726)	(766,945)	(2,491,712)
Cash at beginning of year		3,266,611	4,033,556	3,982,075
Cash and cash equivalents at the end of the year	4	1,360,885	3,266,611	1,490,363

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 2026

OPERATING ACTIVITIES

Revenue from operating activities

		2025/26 Budget	2024/25 Actual	2024/25 Budget
	Note	\$	\$	\$
General rates	2(a)(i)	1,384,734	1,333,711	1,329,027
Rates excluding general rates	2(a)	35,158	(25,774)	(22,199)
Grants, subsidies and contributions		1,722,072	1,800,322	346,439
Fees and charges	14	268,393	339,557	258,821
Interest revenue	10(a)	49,494	68,139	41,687
Other revenue		260,346	217,057	123,280
Profit on asset disposals	5	40,993	0	0
		3,761,190	3,733,012	2,077,055

Expenditure from operating activities

Employee costs		(1,323,714)	(1,217,134)	(1,019,167)
Materials and contracts		(1,636,339)	(1,112,811)	(1,246,688)
Utility charges		(128,844)	(120,693)	(128,508)
Depreciation	6	(2,804,028)	(2,819,813)	(2,740,662)
Finance costs	10(c)	(50,373)	(56,618)	(56,351)
Insurance		(146,072)	(139,597)	(147,268)
Other expenditure		(103,757)	(74,485)	(89,430)
Loss on asset disposals	5	(28,007)	(2,400)	(2,400)
		(6,221,134)	(5,543,551)	(5,430,474)

Non cash amounts excluded from operating activities

	3(c)	2,796,782	2,801,577	2,748,672
Amount attributable to operating activities		336,838	991,038	(604,747)

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		978,773	1,288,652	1,043,424
Proceeds from disposal of property, plant and equipment	5(a)	315,500	4,600	4,600
Proceeds from financial assets at amortised cost - self supporting loans	7(a)	0	2,662	2,662
		1,294,273	1,295,914	1,050,686

Outflows from investing activities

Payments for property, plant and equipment	5(a)	(672,032)	(717,771)	(719,402)
Payments for construction of infrastructure	5(b)	(2,972,171)	(1,491,459)	(2,063,868)
		(3,644,203)	(2,209,230)	(2,783,270)

Amount attributable to investing activities

		(2,349,930)	(913,316)	(1,732,584)
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FINANCING ACTIVITIES

Inflows from financing activities

Transfers from reserve accounts	9(a)	109,000	46,500	0
		109,000	46,500	0

Outflows from financing activities

Repayment of borrowings	7(a)	(130,473)	(147,220)	(147,220)
Payments for principal portion of lease liabilities	8	(1,627)	(1,551)	(1,551)
Transfers to reserve accounts	9(a)	(217,912)	(399,403)	(391,538)
		(350,012)	(548,174)	(540,309)

Amount attributable to financing activities

		(241,012)	(501,674)	(540,309)
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MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

	3	2,254,104	2,678,056	2,877,640
Amount attributable to operating activities		336,838	991,038	(604,747)
Amount attributable to investing activities		(2,349,930)	(913,316)	(1,732,584)
Amount attributable to financing activities		(241,012)	(501,674)	(540,309)
Surplus/(deficit) remaining after the imposition of general rates	3	0	2,254,104	0

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

SHIRE OF TRAYNING
FOR THE YEAR ENDED 30 JUNE 2026
INDEX OF NOTES TO THE BUDGET

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SHIRE OF TRAYNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

1 BASIS OF PREPARATION

The annual budget of the Shire of Trayning which is a Class 4 local government 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 Leases* 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 11 to the annual budget.

2024/25 actual balances

Balances shown in this budget as 2024/25 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.

Statement of Cashflows

Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

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 2020-1 Amendments to Australian Accounting Standards*
 - *Classification of Liabilities as Current or Non-current*
- *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 2023-1 Amendments to Australian Accounting Standards*
 - *Supplier Finance Arrangements*
- *AASB 2023-3 Amendments to Australian Accounting Standards*
 - *Disclosure of Non-current Liabilities with Covenants: Tier 2*
- *AASB 2024-1 Amendments to Australian Accounting Standards*
 - *Supplier Finance Arrangements: Tier 2 Disclosures*

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

- *AASB 2022-10 Amendments to Australian Accounting Standards*
 - *Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*, became mandatory during the budget year. Amendments to *AASB 13 Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2025-26 statutory 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 2024-4b Amendments to Australian Accounting Standards*
 - *Effective Date of Amendments to AASB 10 and AASB 128* [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- *AASB 2022-9 Amendments to Australian Accounting Standards*
 - *Insurance Contracts in the Public Sector*
- *AASB 2023-5 Amendments to Australian Accounting Standards*
 - *Lack of Exchangeability*
- *AASB 18 (FP) Presentation and Disclosure in Financial Statements*
 - (Appendix D) [for for-profit entities]
- *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements*
 - (Appendix D) [for not-for-profit and superannuation entities]
- *AASB 2024-2 Amendments to Australian Accounting Standards*
 - *Classification and Measurement of Financial Instruments*
- *AASB 2024-3 Amendments to Australian Accounting Standards*
 - *Standards – Annual Improvements Volume 11*

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

Critical accounting estimates and judgements

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.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Expected credit losses on financial assets
- Assets held for sale
- Impairment losses of non-financial assets
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions

SHIRE OF TRAYNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES

(a) Rating Information

(a) Rating Information					2025/26	2025/26	2024/25	2024/25
Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	Budgeted rate revenue	Budgeted total revenue	Actual total revenue	Budget total revenue
				\$	\$	\$	\$	\$
(i) General rates								
GRV Kununoppin/Trayning	Gross rental valuation	0.18990	113	737,152	139,984	139,984	133,446	129,700
GRV Yelbeni	Gross rental valuation	0.18990	2	8,020	1,523	1,523	1,482	1,482
GRV Commercial	Gross rental valuation	0.18990	8	60,580	11,504	11,504	13,085	13,085
UV Rural	Unimproved valuation	0.00935	201	131,791,495	1,231,723	1,231,723	1,186,261	1,184,760
UV Mining	Unimproved valuation	0.00935	0	0	0	0	(563)	0
Total general rates			324	132,597,247	1,384,734	1,384,734	1,333,711	1,329,027
		Minimum						
		\$						
(ii) Minimum payment								
GRV Kununoppin/Trayning	Gross rental valuation	450	29	13,173	13,050	13,050	11,600	11,600
GRV Yelbeni	Gross rental valuation	450	7	2,390	3,150	3,150	2,800	2,800
GRV Commercial	Gross rental valuation	450	4	4,990	1,800	1,800	1,200	1,200
UV Rural	Unimproved valuation	450	7	194,005	3,150	3,150	2,000	2,000
UV Mining	Unimproved valuation	450	6	38,288	2,700	2,700	3,200	3,200
Total minimum payments			53	252,846	23,850	23,850	20,800	20,800
Total general rates and minimum payments			377	132,850,093	1,408,584	1,408,584	1,354,511	1,349,827
(iii) Ex-gratia rates								
Cooperative Bulk Handling					11,308	11,308	11,001	11,001
					1,419,892	1,419,892	1,365,512	1,360,828
Discounts (Refer note 2(d))						0	(57,575)	(54,000)
Total rates					1,419,892	1,419,892	1,307,937	1,306,828
Instalment plan charges						450	445	450
Instalment plan interest						1,300	1,402	1,300
Late payment of rate or service charge interest						2,000	1,694	2,000
						3,750	3,541	3,750

The Shire did not raise specified area rates for the year ended 30th June 2026.

*Rateable Value at time of adopting budget.

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 Unimprov

The general rates detailed for the 2025/26 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated exp 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 previo

The minimum payments 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 2026

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
		\$	%	%
Option one				
Single full payment	11/09/2025	0	0.0%	7.0%
Option three				
First instalment	11/09/2025	0	0.0%	7.0%
Second instalment	12/11/2025	5	5.5%	7.0%
Third instalment	14/01/2026	5	5.5%	7.0%
Fourth instalment	18/03/2026	5	5.5%	7.0%

SHIRE OF TRAYNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

The Shire did not raise service charges for the year ended 30th June 2026.

(d) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2025/26 Budget	2024/25 Actual	2024/25 Budget	Circumstances in which discount is granted
Rates	Rate	5.0%	0	\$ 0	\$ 57,575	\$ 54,000	Discount is no longer granted
				0	57,575	54,000	

(e) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2025/26 Budget	2024/25 Actual	2024/25 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	\$ 65	\$	0 Small amounts are written off if under certain threshold	
					0	65	0		

SHIRE OF TRAYNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Receivables
Contract assets
Inventories
Other assets
Non-current assets held for sale

Less: current liabilities

Trade and other payables
Capital grant/contribution liability
Lease liabilities
Long term borrowings
Employee provisions
Other provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

(b) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the 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
Add: Current liabilities not expected to be cleared at end of year
- Current portion of borrowings
- Current portion of lease liabilities
- Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
4	1,360,885	3,266,611	1,490,363
	91,466	91,466	140,412
	279,109	524,315	
	2,263	2,263	1,989
	0	0	94
	0	0	
	1,733,723	3,884,655	1,632,858
	(381,502)	(381,502)	(285,112)
	0	0	(30,845)
8	0	(1,627)	(1,624)
7	0	(130,473)	(130,473)
	(168,414)	(168,414)	(253,860)
	(26,505)	(26,505)	0
	(576,421)	(708,521)	(701,914)
	1,157,302	3,176,134	930,944
3(b)	(1,157,302)	(922,030)	(930,944)
	0	2,254,104	0
9	(1,163,317)	(1,054,405)	(1,093,043)
	0	130,473	130,473
	0	1,627	1,624
	6,015	275	30,002
	(1,157,302)	(922,030)	(930,944)

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.

(c) 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
Add: Loss on asset disposals
Add: Depreciation
Movement in current employee provisions associated with restricted cash
Non-cash movements in non-current assets and liabilities:
- Pensioner deferred rates

Non cash amounts excluded from operating activities

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
5	(40,993)	0	0
5	28,007	2,400	2,400
6	2,804,028	2,819,813	2,740,662
	5,740	(17,158)	5,610
	0	(3,478)	
	2,796,782	2,801,577	2,748,672

SHIRE OF TRAYNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

3. NET CURRENT ASSETS

(d) 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.

INVENTORY - 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.

Inventory - 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.

CONTRACT ASSETS

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

SHIRE OF TRAYNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

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	2025/26 Budget	2024/25 Actual	2024/25 Budget
Cash at bank and on hand		\$ 1,360,885	\$ 3,266,611	\$ 788,860
Term deposits		0	0	701,503
Total cash and cash equivalents		1,360,885	3,266,611	1,490,363
Held as				
- Unrestricted cash and cash equivalents		197,568	2,212,206	366,475
- Restricted cash and cash equivalents		1,163,317	1,054,405	1,123,888
	3(a)	1,360,885	3,266,611	1,490,363
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		1,163,317	1,054,405	1,123,888
		1,163,317	1,054,405	1,123,888
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	9	1,163,317	1,054,405	1,093,043
Unspent capital grants, subsidies and contribution liabilities		0	0	30,845
		1,163,317	1,054,405	1,123,888
Reconciliation of net cash provided by operating activities to net result				
Net result		(1,481,171)	(521,887)	(2,309,995)
Depreciation	6	2,804,028	2,819,813	2,740,662
(Profit)/loss on sale of asset	5	(12,986)	2,400	2,400
(Increase)/decrease in receivables		0	41,848	0
(Increase)/decrease in contract assets		245,206	(524,315)	0
(Increase)/decrease in inventories		0	(1,832)	0
(Increase)/decrease in other assets		0	13,186	0
Increase/(decrease) in payables		0	30,969	0
Increase/(decrease) in unspent capital grants		0	(276,388)	0
Capital grants, subsidies and contributions		(978,773)	(1,012,264)	(1,043,424)
Net cash from operating activities		576,304	571,530	(610,357)

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 2026

5. PROPERTY, PLANT AND EQUIPMENT

	2025/26 Budget					2024/25 Actual					2024/25 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Loss		Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Loss	
(a) Property, Plant and Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$		\$	\$	\$	\$	
Land - freehold land	0	0	0	0	0	0	0	0	0		0	(7,000)	4,600	(2,400)	
Buildings - non-specialised	53,295	0	0	0	0	340,482	0	0	0		297,336	0	0	0	
Buildings - specialised	123,970	0	0	0	0	306,213	0	0	0		349,066	0	0	0	
Furniture and equipment	0	0	0	0	0	52,894	0	0	0		53,000	0	0	0	
Plant and equipment	494,767	(302,514)	315,500	40,993	(28,007)	18,182	(7,000)	4,600	(2,400)		20,000	0	0	0	
Total	672,032	(302,514)	315,500	40,993	(28,007)	717,771	(7,000)	4,600	(2,400)		719,402	(7,000)	4,600	(2,400)	
(b) Infrastructure															
Infrastructure - roads	2,739,522	0	0	0	0	1,283,979	0	0	0		1,757,789	0	0	0	
Infrastructure - footpaths	45,000	0	0	0	0	122,378	0	0	0		143,280	0	0	0	
Infrastructure - water supply	0	0	0	0	0	0	0	0	0		7,140	0	0	0	
Other infrastructure - other	187,649	0	0	0	0	85,102	0	0	0		155,659	0	0	0	
Total	2,972,171	0	0	0	0	1,491,459	0	0	0		2,063,868	0	0	0	
Total	3,644,203	(302,514)	315,500	40,993	(28,007)	2,209,230	(7,000)	4,600	(2,400)		2,783,270	(7,000)	4,600	(2,400)	

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 2026

6. DEPRECIATION

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

By Program

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

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
24,232	23,133	22,178
275,988	257,121	258,363
15,967	14,128	10,902
258,345	248,821	228,696
1,955,987	1,992,771	1,991,442
65,594	68,200	63,894
15,163	16,521	16,631
27,716	30,198	30,679
165,036	168,920	117,876
2,804,028	2,819,813	2,740,662
33,981	38,409	33,981
28,377	28,569	28,377
6,226	6,541	6,075
31,439	31,541	31,439
91,954	61,040	85,056
8,448	8,329	8,412
244,566	292,682	239,247
2,137,468	2,104,150	2,086,506
21,446	21,237	21,446
200,123	227,315	200,123
2,804,028	2,819,813	2,740,662

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
Infrastructure - footpaths	Slab 10 years, bituminous seal & gravel sheet 10 years
Infrastructure - water supply	40 years
Other Infrastructure - airstrip	80 years
Other infrastructure - other	30 to 75 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 2026

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	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding	2025/26 Budget Interest Repayments	Actual Principal	2024/25 Actual New Loans	2024/25 Actual Principal Repayments	Actual Principal outstanding	2024/25 Actual Interest Repayments	Budget Principal	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding	2024/25 Budget Interest Repayments
				1 July 2025			30 June 2026		1 July 2024			30 June 2025		1 July 2024			30 June 2025	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Construct House	72	WATC	4.2%	166,304	0	(17,918)	148,386	(6,735)	183,499	0	(17,195)	166,304	(7,457)	183,498	0	(17,195)	166,303	(7,457)
Construct Houses	73	WATC	4.6%	183,832	0	(16,919)	166,913	(8,246)	200,000	0	(16,168)	183,832	(8,996)	200,000	0	(16,168)	183,832	(8,996)
GROH House	74	WATC	4.6%	551,495	0	(50,757)	500,738	(24,736)	600,000	0	(48,505)	551,495	(26,988)	600,000	0	(48,505)	551,495	(26,988)
Community Recreation C	69	WATC	3.3%	220,624	0	(16,903)	203,721	(8,029)	236,976	0	(16,352)	220,624	(8,880)	236,976	0	(16,352)	220,624	(8,880)
Trayning Aquatic Centre	71	WATC	1.6%	103,957	0	(20,137)	83,820	(1,873)	123,779	0	(19,822)	103,957	(1,890)	123,779	0	(19,822)	103,957	(1,890)
Trayning Unmanned Fuel	68	WATC	3.1%	0	0	0	0	0	18,850	0	(18,851)	0	(1,125)	18,850	0	(18,851)	0	(1,125)
Trayning Unmanned Fuel	70	WATC	2.7%	7,841	0	(7,839)	2	(560)	15,506	0	(7,665)	7,841	(766)	15,506	0	(7,665)	7,841	(766)
				1,234,053	0	(130,473)	1,103,580	(50,179)	1,378,610	0	(144,558)	1,234,053	(56,102)	1,378,609	0	(144,558)	1,234,052	(56,102)
Self Supporting Loans																		
Bowls Resurfacing	67	WATC	3.7%	0	0	0	0	0	2,662	0	(2,662)	0	(249)	2,662	0	(2,662)	0	(249)
				0	0	0	0	0	2,662	0	(2,662)	0	(249)	2,662	0	(2,662)	0	(249)
				1,234,053	0	(130,473)	1,103,580	(50,179)	1,381,272	0	(147,220)	1,234,053	(56,351)	1,381,271	0	(147,220)	1,234,052	(56,351)

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 2026

7. BORROWINGS

(b) New borrowings - 2025/26

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2026

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2025 nor is it expected to have unspent borrowing funds as at 30th June 2026.

(d) Credit Facilities

	2025/26 Budget	2024/25 Actual	2024/25 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	1,103,580	1,234,053	1,234,052

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2025	2025/26 Budgeted Increase/ (Decrease)	Amount as at 30th June 2026
			\$	\$	\$
Westpac	To cover shortfalls	2,007	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.

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal	2025/26 Budget New Leases	2025/26 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2026	2025/26 Budget Lease Interest Repayments	Actual Principal	2024/25 Actual New Leases	2024/25 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2025	2024/25 Actual Lease Interest repayments	Budget Principal	2024/25 Budget New Leases	2024/25 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2025	2024/25 Budget Lease Interest repayments
					1 July 2025	\$	\$	\$	\$	1 July 2024	\$	\$	\$	\$	\$	\$	\$	\$	\$
Photocopier				60mths	4,953	0	(1,627)	3,326	(194)	6,504	0	(1,551)	4,953	(267)	6,504	0	(1,551)	4,953	0
					4,953	0	(1,627)	3,326	(194)	6,504	0	(1,551)	4,953	(267)	6,504	0	(1,551)	4,953	0

MATERIAL 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 2026

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2025/26 Budget				2024/25 Actual				2024/25 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	275	5,740	0	6,015	24,392	5,883	(30,000)	275	24,392	5,610	0	30,002
(b) Plant reserve	271,922	95,733	0	367,655	1,854	270,068	0	271,922	1,855	270,046	0	271,901
(c) Building reserve	126,027	1,466	0	127,493	137,546	4,981	(16,500)	126,027	137,546	3,439	0	140,985
(d) Facilities reserve	293,212	46,138	(9,000)	330,350	245,328	47,884	0	293,212	245,329	45,133	0	290,462
(e) Medical reserve	62,080	1,510	0	63,590	59,911	2,169	0	62,080	59,911	1,498	0	61,409
(f) Rubbish Tip reserve	175,707	4,274	(100,000)	79,981	159,916	15,791	0	175,707	159,916	13,998	0	173,914
(g) Swimming Pool reserve	125,169	43,051	0	168,220	72,542	52,627	0	125,169	72,543	51,814	0	124,357
(h) Performance & Retention reserve	13	0	0	13	13	0	0	13	13	0	0	13
(i) Cemeteries reserve	0	20,000	0	20,000	0	0	0	0	0	0	0	0
	1,054,405	217,912	(109,000)	1,163,317	701,502	399,403	(46,500)	1,054,405	701,505	391,538	0	1,093,043

(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
Restricted by council		
(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 rehabilitate waste infrastructure
(g) Swimming Pool reserve	Ongoing	to be used to upgrade the swimming pool and aquatic centre facilities
(h) Performance & Retention reserve	Ongoing	to be used for a bonus arrangement to assist in personnel filling their contract terms
(i) Cemeteries reserve	Ongoing	to be used to upgrade and renew the cemeteries

SHIRE OF TRAYNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

10. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments	46,194	65,043	38,387
Other interest revenue	3,300	3,096	3,300
	49,494	68,139	41,687

The net result includes as expenses

(b) Auditors remuneration

Audit services	47,000	29,800	32,000
Other services	3,000	3,000	3,000
	50,000	32,800	35,000

(c) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	50,179	56,351	56,351
Interest on lease liabilities (refer Note 8)	194	267	0
	50,373	56,618	56,351

(d) Write offs

General rate	0	67	0
Fees and charges	2,238	0	2,175
	2,238	67	2,175

SHIRE OF TRAYNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

11. COUNCIL MEMBERS REMUNERATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Councillor Brown			
President's allowance	12,350	12,350	12,350
Meeting attendance fees	7,012	6,802	7,012
Annual allowance for ICT expenses	2,100	2,100	2,100
Travel and accommodation expenses	400	389	400
	21,862	21,641	21,862
Councillor Marchant			
Deputy President's allowance	3,088	3,088	3,088
Meeting attendance fees	3,042	2,877	3,042
Annual allowance for ICT expenses	2,100	2,100	2,100
	8,230	8,065	8,230
Councillor Barnes			
Meeting attendance fees	2,743	2,440	2,743
Annual allowance for ICT expenses	2,100	1,050	2,100
Annual allowance for travel and accommodation expenses	800	803	800
	5,643	4,293	5,643
Councillor Harken			
Meeting attendance fees	2,743	2,456	2,743
Annual allowance for ICT expenses	2,100	2,100	2,100
	4,843	4,556	4,843
Councillor Leslie			
Meeting attendance fees	2,743	2,456	2,743
Annual allowance for ICT expenses	2,100	2,100	2,100
	4,843	4,556	4,843
Councillor McHugh			
Meeting attendance fees	2,743	3,113	2,743
Annual allowance for ICT expenses	2,100	2,100	2,100
Travel and accommodation expenses	400	273	400
	5,243	5,486	5,243
Councillor Naughton			
Meeting attendance fees	2,743	2,759	2,743
Annual allowance for ICT expenses	2,100	2,100	2,100
	4,843	4,859	4,843
Total Council Member Remuneration	55,507	53,456	55,507
President's allowance	12,350	12,350	12,350
Deputy President's allowance	3,088	3,088	3,088
Meeting attendance fees	23,769	22,903	23,769
Annual allowance for ICT expenses	14,700	13,650	14,700
Travel and accommodation expenses	800	662	800
Annual allowance for travel and accommodation expenses	800	803	800
	55,507	53,456	55,507

SHIRE OF TRAYNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

12. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

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 REVENUE

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 2026

12. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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	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	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	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	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	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	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	Output method based on goods

SHIRE OF TRAYNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

13. PROGRAM INFORMATION

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

SCHEDULE OF FEES AND CHARGES 2025/26

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	16.00
- Gloss	Per page	41.00
A1 - Plan Prints - Plain Bond	Per page	13.00
A2 - Plain Bond	Per page	14.00
- Gloss	Per page	30.00
A3 - Gloss	Per page	25.00

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	11.00

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	32.00
- 1/4 Page	Annually	44.00
- 1/2 Page	Annually	66.00
- Full Page	Annually	104.00

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Library Internet Usage

Seniors		
Non-Senior	Per hour	2.50

SHIRE OF TRAYNING

SCHEDULE OF FEES AND CHARGES 2025/26

Publications

Ninghan News		
History Books	Each	51.00
History Books Postage	Each	17.00
Local Telephone Directory	Each	3.50
Electoral Rolls	Each	22.50
Shire Maps	Each	16.50

Promotional Items

KTY Mints	Each	1.50
KTY water bottles	Each	9.00
KTY spectacle cleaners	Each	2.00
KTY stubbie holders	Each	6.00

Secretarial & Office Services

General Secretarial Work	Per 1/4 hour	21.00
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Local Authority Vehicle Licence Plates

Plate Fee	Per Issue	225.00
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Sundry Debt Collection 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	
Delivery, Packaging & Postage	Per Item	

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	220.00
Recyclable Refuse Charge	Per bin	145.00

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%
Legal or Collection Fees	At cost	

Property Inquiries

Electronic Advice of Sale (EAS)	Per EAS	98.00
Copy of Rates Notice		22.00
Copy of Rate Book		
- Electronic	Per copy	13.50
- Hardcopy	Per copy	44.50

SHIRE OF TRAYNING

SCHEDULE OF FEES AND CHARGES 2025/26

Housing & Accommodation

Housing

Aged Persons Units - Trayning	25% of income to Maximum - Per week	180.00
Independent Living Units - Kununoppin	25% of income to Maximum - Per week	180.00
3 x 2 Houses or Units	Per Week	190.00
2 x 1 Houses or Units	Per Week	180.00
4 x 1 Houses or Units	Per Week	180.00
4 x 2 Houses or Units	Per Week	1,200.00
Lot 150 Hughes St	Doctor's Residence - Per week	640.00
Old DFES Shed	Per Week	100.00

Caravan Park

Powered Van Sites		
- Per Night		26.00
- 3 Nights (Inc Gym Use)		65.00
- Per Week		125.00
Unpowered Van & Tent Sites		
- First 2 People	per night	8.50
- Each Additional Person	per night	3.00
Clothes Dryer	per 30 minutes	3.00

Short Stay Accommodation

Short Stay Accommodation (minimum 2 night stay)	per night	165.00
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Cemetery

Internment Burials

Internment of any adult in grave 1.8m deep	495.00
Internment of any child under 7 years of age in grave 1.4m deep	386.00
Internment of any stillborn child in ground set apart for such purpose	221.00
In private ground including the issue of a "Grant of Burial"	
Land for Grave 2.4m x 1.2m where directed	41.00
Land for Grave 2.4m x 2.4m where directed	72.00
Land for Grave 2.4m x 3.6m where directed	98.00
<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	36.00
Re-opening of any ordinary grave	
For each internment	494.00
For each internment of a child under 7 years of age	494.00
For each internment of a stillborn child	494.00
Re-opening a brick grave	494.00
Monument/Plaque Fee	62.00

Niche Wall

Single Niche	165.00
Double Niche	222.00

SHIRE OF TRAYNING

SCHEDULE OF FEES AND CHARGES 2025/26

Pavilion & Community Centres

Facility Hire

Commercial	Per day	185.00
Low Profit making bodies/beautician/hair dresser	Per day	11.50
Private Function - Local Residents	Per day	
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	62.00
- Weekdays	Per day	42.00
Other Private Functions at which alcohol is consumed	Per day	114.00
<i>- Copy of permit to be sent to Bencubbin Police on each occasion alcohol will be consumed</i>		

Equipment Hire

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

Bonds - Refundable

Pavilion & Community Centre		
- No Alcohol	Refundable	114.00
- Alcohol	Refundable	325.00
Keys	Refundable	
Equipment - if hired	Refundable	110.00

Additional Charges

Additional Cleaning - If Required - Minimum 2 Hours	Per hour	93.00
Repair of Damage incurred during Hire		

Event Marquee

Marquee hire - private functions or places outside the Shire	2,575.00
Marquee hire - community groups within the Shire	1,500.00

Sporting Facilities

Swimming Pool

Entry	-
VACSwim Swimming Leasons	-
Interfaction Swimming Carnaval	-

Ninghan Fitness Centre

Adult	Per Year	72.00
	Per Quarter	46.00
	Per Month	26.00
	Per Day	16.00
Family	Per year	103.00
Pensioner (must hold pension concession card)	Per year	41.00
Student (13 - 17 years)	Per year	41.00
Replacement Access Cards	Per Card	15.00

SHIRE OF TRAYNING

SCHEDULE OF FEES AND CHARGES 2025/26

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	118.00
Daily Sustenance Fee	Per animal	15.50
Release from Pound Fee	Per animal	118.00
Destruction of Impounded Animal Fee	Per animal	

Animal Traps

Cat / Dog Trap	Per week	12.50
Trap Hire Bond	Refundable	105.00

SHIRE OF TRAYNING

SCHEDULE OF FEES AND CHARGES 2025/26

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	124.00
Travel	Per km	0.68
Material on street	Per m2 per month	1.00
Preliminary plans	% of Licence	0.25

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)

SHIRE OF TRAYNING

SCHEDULE OF FEES AND CHARGES 2025/26

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.

Sewerage – Health Act 1911; Health (Treatment of Sewerage and Disposal of Effluent and liquid

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
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Food Act 2008 Section 110

Food Business Application (notification & Registration)	-
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	-
Hairdressers & Skin Penetration Inspection	Per Inspection 40.00
Public Buildings Inspection (Low Risk) - Inspected every 2 ye	-
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
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Trayning Tip

Dumping of Hazardous Materials	Per m3	216.00
<i>- Minimum - 2 m3.</i>		
Dumping of Hazardous Materials over 100m3	Per m3	60.00

Kununoppin Tip

Black Water Dumping Fee	Per Litre	0.20
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Key Deposit - Refundable

205.00

SHIRE OF TRAYNING

SCHEDULE OF FEES AND CHARGES 2025/26

Private Works

Plant Hire

Major Plant - with Operator - Wet Hire

Grader	Per hour	185.00
Loader	Per hour	185.00
8 Wheeler Truck	Per hour	185.00
8 Wheeler Truck with Sidetipper	Per hour	225.00
8 m3 Truck	Per hour	130.00
Tractor	Per hour	150.00
S/P Multi Tyred Roller	Per hour	125.00
Excavator	Per hour	150.00
Bobcat	Per hour	130.00
Vibe Roller	Per hour	150.00
Ride On Mower	Per hour	135.00

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

Rates for neighbouring Shires at internal rates (labour, overheads & plant)

Miscellaneous Plant

Tree Planter	Per day	215.00
Portable Toilet	Per day	195.00
Portable Toilet	Per week	375.00
SAM Trailer only to other Local Governments	Per day	115.00

Labour Hire

During Normal Working Hours

Works Supervisor	Per hour	155.00
Labour	Per hour	98.00

Outside of Normal Working Hours

Works Supervisor	Per hour	234.00
Labour	Per hour	144.00

- Normal Working Hours are:- Monday to Friday - 7 am to 4 pm in winter, 6 am to 3 pm in summer

Materials

Materials Delivered

Sand / Gravel	Per tonne	54.00
Blue Metal	Per tonne	98.00
Blue Metal Mixed	Per tonne	62.00

Minimum of 10 tonne for delivery out of town

Materials Picked Up / Delivered in Town

Sand / Gravel	Per tonne	26.00
Blue Metal	Per tonne	82.00
Blue Metal Mixed	Per tonne	57.00

1.8 tonne = 1m3

Water - Standpipe

Per KI 5.60

Key Deposit - Refundable - Cash Only

215.00

Gravel Royalties

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

Per Tonne 3.00

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

Per Tonne 2.00
Per cubic metre 3.00