



**SHIRE OF TRAYNING**  
**KUNUNOPPIN - TRAYNING - YELBENI**



*Rock Solid*

# Annual Budget

## 2023-2024

**DRAFT**



**Adopted**  
**Council Resolution**

**SHIRE OF TRAYNING**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**LOCAL GOVERNMENT ACT 1995**

**TABLE OF CONTENTS**

Statement of Comprehensive Income	2
Statement of Cash Flows	3
Statement of Financial Activity	4
Index of Notes to the Budget	5
Schedule of Fees and Charges	26

**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 its people. 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.

**DRAFT**

**SHIRE OF TRAYNING**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
<b>Revenue</b>		\$	\$	\$
Rates	2(a)	1,306,828	1,244,207	1,245,139
Grants, subsidies and contributions		411,548	2,328,417	150,200
Fees and charges	14	258,821	279,375	231,436
Interest revenue	10(a)	41,737	109,064	32,858
Other revenue		29,564	224,720	150,258
		2,048,498	4,185,783	1,809,891
<b>Expenses</b>				
Employee costs		(1,018,875)	(1,025,851)	(974,186)
Materials and contracts		(1,225,565)	(1,663,984)	(1,273,361)
Utility charges		(126,008)	(112,149)	(131,969)
Depreciation	6	(2,740,662)	(2,697,688)	(1,289,900)
Finance costs	10(c)	(56,351)	(22,802)	(58,501)
Insurance		(147,268)	(134,531)	(135,099)
Other expenditure		(89,448)	(85,174)	(84,092)
		(5,404,177)	(5,742,179)	(3,947,108)
		(3,355,679)	(1,556,396)	(2,137,217)
Capital grants, subsidies and contributions		976,211	1,068,698	2,465,593
Profit on asset disposals	5	0	7,967	5,115
Loss on asset disposals	5	(24,103)	(11,381)	(42,325)
		976,211	1,065,284	2,428,383
<b>Net result for the period</b>		<b>(2,383,571)</b>	<b>(491,112)</b>	<b>291,166</b>
<b>Other comprehensive income for the period</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Share of comprehensive income of associates accounted for using the equity method		0	0	0
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>(2,383,571)</b>	<b>(491,112)</b>	<b>291,166</b>

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 2025**

**CASH FLOWS FROM OPERATING ACTIVITIES**

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
<b>Receipts</b>				
		\$	\$	\$
Rates		1,306,828	1,296,075	1,245,139
Grants, subsidies and contributions		411,548	2,340,386	150,200
Fees and charges		258,821	279,375	231,436
Interest revenue		41,737	109,064	32,858
Goods and services tax received		0	14,160	0
Other revenue		29,564	224,720	150,258
		2,048,498	4,263,780	1,809,891

**Payments**

Employee costs		(1,018,875)	(969,834)	(974,186)
Materials and contracts		(1,225,565)	(1,652,066)	(1,273,361)
Utility charges		(126,008)	(112,149)	(131,969)
Finance costs		(56,351)	(24,647)	(58,501)
Insurance paid		(147,268)	(134,531)	(135,099)
Other expenditure		(89,448)	(85,174)	(84,092)
		(2,663,515)	(2,978,401)	(2,657,208)

**Net cash provided by (used in) operating activities**

4 (1,615,017) 1,285,379 (847,317)

**CASH FLOWS FROM INVESTING ACTIVITIES**

Payments for purchase of property, plant & equipment	5(a)	(902,454)	(1,941,991)	(4,485,198)
Payments for construction of infrastructure	5(b)	(2,058,883)	(1,561,433)	(1,614,893)
Capital grants, subsidies and contributions		996,211	1,036,640	2,465,593
Proceeds from sale of property, plant and equipment	5(a)	91,600	141,728	253,000
Proceeds on financial assets at amortised cost - self supporting loans	7	2,662	5,180	5,180

**Net cash (used in) investing activities**

(1,870,864) (2,319,876) (3,376,318)

**CASH FLOWS FROM FINANCING ACTIVITIES**

Repayment of borrowings	7(a)	(147,220)	(82,760)	(147,571)
Payments for principal portion of lease liabilities	8	(1,551)	(1,481)	(1,481)
Proceeds from new borrowings	7(a)	0	800,000	1,250,000

**Net cash provided by (used in) financing activities**

(148,771) 715,759 1,100,948

**Net (decrease) in cash held**

(2,634,652) (318,738) (3,122,687)

Cash at beginning of year

3,982,075 4,300,813 4,303,659

**Cash and cash equivalents at the end of the year**

4 **1,347,423** **3,982,075** **1,180,972**

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 2025**

**OPERATING ACTIVITIES**

**Revenue from operating activities**

	Note	2024/25 Budget	2023/24 Actual	2023/24 Budget
General rates	2(a)(i)	\$ 1,329,027	\$ 1,270,010	\$ 1,268,513
Rates excluding general rates	2(a)	(22,199)	(25,803)	(23,374)
Grants, subsidies and contributions		411,548	2,328,417	150,200
Fees and charges	14	258,821	279,375	231,436
Interest revenue	10(a)	41,737	109,064	32,858
Other revenue		29,564	224,720	150,258
Profit on asset disposals	5	0	7,967	5,115
		<b>2,048,498</b>	<b>4,193,750</b>	<b>1,815,006</b>

**Expenditure from operating activities**

Employee costs		(1,018,875)	(1,025,851)	(974,186)
Materials and contracts		(1,225,565)	(1,663,984)	(1,271,880)
Utility charges		(126,008)	(112,149)	(131,969)
Depreciation	6	(2,740,662)	(2,697,688)	(1,289,900)
Finance costs	10(c)	(56,351)	(22,802)	(58,501)
Insurance		(147,268)	(134,531)	(135,099)
Other expenditure		(89,448)	(85,174)	(84,092)
Loss on asset disposals	5	(24,103)	(11,381)	(42,325)
		<b>(5,428,280)</b>	<b>(5,753,560)</b>	<b>(3,987,952)</b>

Non cash amounts excluded from operating activities

		2,770,365	2,702,209	1,327,758
--	--	-----------	-----------	-----------

**Amount attributable to operating activities**

		<b>(609,417)</b>	<b>1,142,398</b>	<b>(845,188)</b>
--	--	------------------	------------------	------------------

**INVESTING ACTIVITIES**

**Inflows from investing activities**

Capital grants, subsidies and contributions		996,211	1,068,698	2,465,593
Proceeds from disposal of assets	5	91,600	141,728	253,000
Proceeds from financial assets at amortised cost - self supporting lo	7(a)	2,662	5,180	5,180
		<b>1,090,473</b>	<b>1,215,606</b>	<b>2,723,773</b>

**Outflows from investing activities**

Payments for property, plant and equipment	5(a)	(902,454)	(1,941,991)	(4,485,198)
Payments for construction of infrastructure	5(b)	(2,058,883)	(1,561,433)	(1,614,893)
		<b>(2,961,337)</b>	<b>(3,503,424)</b>	<b>(6,100,091)</b>
<b>Amount attributable to investing activities</b>		<b>(1,870,864)</b>	<b>(2,287,818)</b>	<b>(3,376,318)</b>

**FINANCING ACTIVITIES**

**Inflows from financing activities**

Proceeds from new borrowings	7(a)	0	800,000	1,250,000
Transfers from reserve accounts	9(a)	0	211,330	200,000
		<b>0</b>	<b>1,011,330</b>	<b>1,450,000</b>

**Outflows from financing activities**

Repayment of borrowings	7(a)	(147,220)	(82,760)	(147,571)
Payments for principal portion of lease liabilities	8	(1,551)	(1,481)	(1,481)
Transfers to reserve accounts	9(a)	(248,588)	(127,853)	(120,577)
		<b>(397,359)</b>	<b>(212,094)</b>	<b>(269,629)</b>
<b>Amount attributable to financing activities</b>		<b>(397,359)</b>	<b>799,236</b>	<b>1,180,371</b>

**MOVEMENT IN SURPLUS OR DEFICIT**

**Surplus at the start of the financial year**

Surplus at the start of the financial year	3	2,877,640	3,223,824	3,041,135
Amount attributable to operating activities		(609,417)	1,142,398	(845,188)
Amount attributable to investing activities		(1,870,864)	(2,287,818)	(3,376,318)
Amount attributable to financing activities		(397,359)	799,236	1,180,371
<b>Surplus/(deficit) remaining after the imposition of general rates</b>	<b>3</b>	<b>0</b>	<b>2,877,640</b>	<b>0</b>

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

**SHIRE OF TRAYNING**  
**FOR THE YEAR ENDED 30 JUNE 2025**  
**INDEX OF NOTES TO THE BUDGET**

Note 1	Basis of Preparation	6
Note 2	Rates and Service Charges	7
Note 3	Net Current Assets	10
Note 4	Reconciliation of cash	13
Note 5	Property, Plant and Equipment	14
Note 6	Depreciation	15
Note 7	Borrowings	16
Note 8	Lease Liabilities	18
Note 9	Reserve Accounts	19
Note 10	Other Information	20
Note 11	Elected Members Remuneration	21
Note 12	Revenue and Expenditure	22
Note 13	Program Information	24
Note 14	Fees and Charges	25

**DRAFT**

SHIRE OF TRAYNING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025

## 1 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 11 to the annual budget.

### 2023/24 actual balances

Balances shown in this budget as 2023/24 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to 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
- 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 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 2024-25 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 Venture
- 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 2022-9 Amendments to Australian Accounting Standards
  - Insurance Contracts in the Public Sector
- AASB 2023-5 Amendments to Australian Accounting Standards
  - Lack of Exchangeability

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
- estimation of provisions
- estimation of fair value of leases

SHIRE OF TRAYNING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2024/25 Budgeted rate revenue	2024/25 Budgeted interim rates	2024/25 Budgeted total revenue	2023/24 Actual total revenue	2023/24 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
<b>(i) General rates</b>									
GRV Kununoppin/Trayning	Gross rental valuation	0.18476	109	701,999	129,700	0	129,700	125,699	125,699
GRV Yelbeni	Gross rental valuation	0.18476	2	8,072	1,482	0	1,482	2,318	2,318
GRV Commercial	Gross rental valuation	0.18476	10	70,822	13,085	0	13,085	18,009	15,850
UV Rural	Unimproved valuation	0.01082	198	109,400,991	1,184,760	0	1,184,760	1,124,886	1,124,646
UV Mining	Unimproved valuation	0.01082	0	0	0	0	0	(902)	0
<b>Total general rates</b>			319	110,257,991	1,329,027	0	1,329,027	1,270,010	1,268,513
<b>(j) Minimum payment</b>									
		Minimum							
		\$							
GRV Kununoppin/Trayning	Gross rental valuation	400	29	11,600	11,600	0	11,600	11,200	11,200
GRV Yelbeni	Gross rental valuation	400	7	2,800	2,800	0	2,800	2,400	2,400
GRV Commercial	Gross rental valuation	400	3	1,200	1,200	0	1,200	800	800
UV Rural	Unimproved valuation	400		111,009	2,000	0	2,000	2,000	2,000
UV Mining	Unimproved valuation	400		73,619	3,200	0	3,200	5,600	5,600
<b>Total minimum payments</b>				202,968	20,800	0	20,800	22,000	22,000
<b>Total general rates and minimum payments</b>			371	110,460,801	1,349,827	0	1,349,827	1,292,010	1,290,513
<b>(k) Ex-gratia rates</b>									
Cooperative Bulk Handling					11,001	0	11,001	11,001	11,001
					1,360,828	0	1,360,828	1,303,011	1,301,514
Rates Written Off					0	0	0	(7,532)	0
Discounts (Refer note 2(d))					0	0	(54,000)	(51,273)	(56,375)
<b>Total rates</b>					1,360,828	0	1,306,828	1,244,207	1,245,139

DRAFT

The Shire did not raise specified area rates for the year ended 30th June 2025.

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 2024/25 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 2025**

**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.

<b>Instalment options</b>	<b>Date due</b>	<b>Instalment plan admin charge</b>	<b>Instalment plan interest rate</b>	<b>Unpaid rates interest rates</b>
		\$	%	
<b>Option one</b>				
Single full payment	12/09/2024	0	0.0%	7.0%
<b>Option two</b>				
First instalment	12/09/2024	0	0.0%	7.0%
Second instalment	14/11/2024	5	5.5%	7.0%
Third instalment	16/01/2025	5	5.5%	7.0%
Fourth instalment	20/03/2025	5	5.5%	7.0%

	<b>2024/25 Budget revenue</b>	<b>2023/24 Actual revenue</b>	<b>2023/24 Budget revenue</b>
Instalment plan admin charge revenue	\$ 450	\$ 440	\$ 1,000
Instalment plan interest earned	1,350	1,455	1,000
Unpaid rates and service charge interest earned	2,000	3,353	4,000
	<b>3,750</b>	<b>5,248</b>	<b>6,000</b>

**SHIRE OF TRAYNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**2. RATES AND SERVICE CHARGES (CONTINUED)**

**(c) Service Charges**

The Shire did not raise service charges for the year ended 30th June 2025.

**(d) Early payment discounts**

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2024/25 Budget	2023/24 Actual	2023/24 Budget	Circumstances in which discount is granted
Rates	Rate	5.0%	0	\$ 54,000	\$ 51,123	\$ 56,375	When rates are paid in full by the due date
				54,000	51,123	56,375	

**(e) Waivers or concessions**

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2024/25 Budget	2023/24 Actual	2023/24 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	571	\$	0 Small amounts are written off if under certain threshold	
					0	571	0		

DRAFT

**SHIRE OF TRAYNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**3. NET CURRENT ASSETS**

**(a) Composition of estimated net current assets**

**Current assets**

Cash and cash equivalents  
 Financial assets  
 Receivables  
 Inventories  
 Other assets

**Less: current liabilities**

Trade and other payables  
 Capital grant/contribution liability  
 Lease liabilities  
 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**

**(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  
 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 lease liabilities  
 - Current portion of employee benefit provisions held in reserve

**Total adjustments to net current assets**

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$	\$	\$
4	1,347,423	3,982,075	1,180,972
	0	2,662	2,662
	140,412	140,412	253,368
	1,989	1,989	4,549
	94	94	0
	1,489,918	4,127,232	1,441,551
	(285,112)	(285,112)	(507,743)
	(30,845)	(30,845)	0
8	(1,624)	(1,551)	(1,481)
7	(130,473)	(147,220)	(186,430)
	(253,860)	(253,860)	(250,426)
	(701,914)	(718,588)	(946,080)
	788,004	3,408,644	495,471
3(b)	(788,004)	(531,004)	(495,471)
	0	2,877,640	0
9	(950,093)	(701,505)	(704,678)
	0	(2,662)	(2,662)
	130,473	147,220	186,430
	1,624	1,551	1,481
	29,992	24,392	23,958
	(788,004)	(531,004)	(495,471)

DRAFT

**SHIRE OF TRAYNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**3. NET CURRENT ASSETS**

**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 amounts excluded from operating activities**

Note	2024/25 Budget 30 June 2025	2023/24 Actual 30 June 2024	2023/24 Budget 30 June 2024
	\$ 0	\$ (7,967)	\$ (5,115)
5	24,103	11,381	42,325
	2,740,662	2,697,688	1,289,900
	5,600	1,107	648
	2,770,365	2,702,209	1,327,758

**DRAFT**

### 3. NET CURRENT ASSETS

#### (e) 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 a 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 2025**

**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	2024/25 Budget	2023/24 Actual	2023/24 Budget
Cash at bank and on hand		\$ 645,920	\$ 3,280,572	\$ 1,180,972
Term deposits		701,503	701,503	0
<b>Total cash and cash equivalents</b>		<b>1,347,423</b>	<b>3,982,075</b>	<b>1,180,972</b>
Held as				
- Unrestricted cash and cash equivalents		366,485	3,079,725	306,294
- Restricted cash and cash equivalents		980,938	902,350	874,678
	3(a)	1,347,423	3,982,075	1,180,972
<b>Restrictions</b>				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		980,938	902,350	874,678
		980,938	902,350	874,678
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	9	950,093	701,505	704,678
Unspent borrowings	7(c)	0	170,000	170,000
Unspent capital grants, subsidies and contribution liabilities		30,845	30,845	0
		980,938	902,350	874,678
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		(2,383,571)	(491,112)	291,166
Depreciation	6	2,740,662	2,697,688	1,289,900
(Profit)/loss on sale of asset	5	24,103	3,414	37,210
(Increase)/decrease in receivables		0	77,997	0
(Increase)/decrease in inventories		0	(268)	0
Increase/(decrease) in payables		0	(53,830)	0
Increase/(decrease) in other assets		0	88,129	0
Increase/(decrease) in other provision		0	(32,058)	0
Increase/(decrease) in employee provisions		0	32,059	0
Capital grants, subsidies and contributions		(996,211)	(1,036,640)	(2,465,593)
<b>Net cash from operating activities</b>		<b>(615,017)</b>	<b>1,285,379</b>	<b>(847,317)</b>

**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 2025**

**5. PROPERTY, PLANT AND EQUIPMENT**

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

	2024/25 Budget				2023/24 Actual					2023/24 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
<b>(a) Property, Plant and Equipment</b>	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land - freehold land	0	(7,000)	4,600	(2,400)	0	14,000	10,819	3,455	(6,636)	0	0	0	0	0
Buildings - non-specialised	304,536	0	0	0	1,378,668	0	0	0	0	3,100,096	0	0	0	0
Buildings - specialised	347,918	0	0	0	0	0	0	0	0	534,208	0	0	0	0
Furniture and equipment	0	0	0	0	22,154	0	0	0	0	55,000	0	0	0	0
Plant and equipment	250,000	(108,703)	87,000	(21,703)	541,169	131,142	130,900	4,512	(4,745)	795,894	290,210	253,000	5,115	(42,325)
<b>Total</b>	<b>902,454</b>	<b>(115,703)</b>	<b>91,600</b>	<b>(24,103)</b>	<b>1,941,991</b>	<b>145,142</b>	<b>141,728</b>	<b>7,967</b>	<b>(11,381)</b>	<b>4,485,198</b>	<b>290,210</b>	<b>253,000</b>	<b>5,115</b>	<b>(42,325)</b>
<b>(b) Infrastructure</b>														
Infrastructure - roads	1,752,843	0	0	0	1,160,406	0	0	0	0	1,134,819	0	0	0	0
Infrastructure - footpaths	143,280	0	0	0	128,948	0	0	0	0	249,284	0	0	0	0
Infrastructure - water supply	7,140	0	0	0	0	0	0	0	0	0	0	0	0	0
Other infrastructure - airstrip	0	0	0	0	0	0	0	0	0	230,790	0	0	0	0
Other infrastructure - other	155,620	0	0	0	272,000	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>2,058,883</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,561,434</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,614,893</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>2,961,337</b>	<b>(115,703)</b>	<b>91,600</b>	<b>(24,103)</b>	<b>3,503,424</b>	<b>145,142</b>	<b>141,728</b>	<b>7,967</b>	<b>(11,381)</b>	<b>6,100,091</b>	<b>290,210</b>	<b>253,000</b>	<b>5,115</b>	<b>(42,325)</b>

**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 2025**

**6. DEPRECIATION**

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
	\$	\$	\$
<b>By Class</b>			
Buildings - non-specialised	22,178	21,830	21,600
Buildings - specialised	258,363	254,312	232,604
Furniture and equipment	10,902	10,731	8,758
Plant and equipment	228,696	225,110	249,346
Infrastructure - roads	1,991,442	1,960,216	646,533
Infrastructure - footpaths	63,894	62,892	17,644
Infrastructure - water supply	16,631	16,370	16,730
Other infrastructure - airstrip	30,679	30,198	7,379
Other infrastructure - other	117,876	116,028	89,306
	<b>2,740,662</b>	<b>2,697,688</b>	<b>1,289,900</b>
<b>By Program</b>			
Governance	34,981	34,749	67,905
Law, order, public safety	28,102	28,102	27,461
Health	6,073	6,787	7,763
Education and welfare	31,439	31,133	30,930
Housing	85,056	59,473	38,886
Community amenities	8,412	8,329	6,332
Recreation and culture	239,247	235,999	193,040
Transport	2,086,506	2,066,287	785,148
Economic services	21,446	21,238	13,720
Other property and services	200,123	205,590	118,715
	<b>2,740,662</b>	<b>2,697,688</b>	<b>1,289,900</b>

**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 life 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 2025

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 2024	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments	Actual Principal 1 July 2023	2023/24 Actual New Loans	2023/24 Actual Principal Repayments	Actual Principal outstanding 30 June 2024	2023/24 Actual Interest Repayments	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
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Housing</b>				0			0					0					0	
Construct House	72	WATC	4.2%	183,498	0	(17,195)	166,303	(7,457)	200,000	0	(16,502)	183,498	(8,852)	200,000	0	(16,502)	183,498	(8,152)
Construct Houses	73	WATC	4.6%	200,000	0	(16,168)	183,832	(8,996)	0	200,000	0	200,000	0	0	200,000	(16,202)	183,798	(8,908)
GROH House	74	WATC	4.6%	600,000	0	(48,505)	551,495	(26,988)	0	600,000	0	600,000	0	0	600,000	(48,608)	551,392	(26,726)
WACHS Development	75	WATC	4.6%	0	0	0	0	0	0	0	0	0	0	0	450,000	0	450,000	0
<b>Recreation &amp; Culture</b>				0			0					0					0	
Community Recreation C	69	WATC	3.3%	236,976	0	(16,352)	220,624	(8,880)	252,795	0	(15,819)	236,976	(9,204)	252,795	0	(15,819)	236,976	(9,413)
Trayning Aquatic Centre	71	WATC	1.6%	123,779	0	(19,822)	103,957	(1,890)	143,289	0	(19,510)	123,779	(2,692)	143,289	0	(19,511)	123,778	(2,201)
<b>Economic Services</b>				0			0					0					0	
Trayning Unmanned Fuel	68	WATC	3.1%	18,850	0	(18,851)	(1)	(1,125)	37,137	0	(18,287)	18,850	(1,133)	37,272	0	(18,287)	18,985	(1,691)
Trayning Unmanned Fuel	70	WATC	2.7%	15,506	0	(7,665)	7,841	(766)	22,968	0	(7,462)	15,506	(648)	22,966	0	(7,462)	15,504	(968)
				1,378,609	0	(144,558)	1,234,051	(56,102)	656,189	0	(77,580)	1,378,609	(22,529)	656,322	1,250,000	(142,391)	1,763,931	(58,059)
<b>Self Supporting Loans</b>																		
Bowls Resurfacing	67	WATC	3.7%	2,662	0	(2,662)	0	(249)	7,842	0	(5,180)	2,662	(273)	7,842	0	(5,180)	2,662	(442)
				2,662	0	(2,662)	0	(249)	7,842	0	(5,180)	2,662	(273)	7,842	0	(5,180)	2,662	(442)
				1,381,271	0	(147,220)	1,234,051	(56,351)	664,031	800,000	(82,760)	1,381,271	(22,802)	664,164	1,250,000	(147,571)	1,766,593	(58,501)

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

DRAFT

**SHIRE OF TRAYNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**7. BORROWINGS**

**(b) New borrowings - 2024/25**

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2025

**(c) Unspent borrowings**

Loan Details	Purpose of the loan	Year loan taken	Amount b/fwd.	Amount used 2024/25 Budget	New loans unspent at 30 June 2025	Amount as at 30 June 2025
GROH House	Construct House	2023/24	\$ 170,000	\$ 170,000	\$ 0	\$ 0
			170,000	170,000	0	0

**(d) Credit Facilities**

	2024/25 Budget	2023/24 Actual	2023/24 Budget
<b>Undrawn borrowing facilities credit standby arrangements</b>	\$	\$	\$
Bank overdraft limit	200,000	200,000	200,000
Bank overdraft at balance date	0	0	0
Credit card limit	20,000	20,000	20,000
Credit card balance at balance date	0	0	0
<b>Total amount of credit unused</b>	<b>220,000</b>	<b>220,000</b>	<b>220,000</b>
<b>Loan facilities</b>			
Loan facilities in use at balance date	1,234,567	1,381,271	1,766,593

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2024	2024/25 Budgeted increase (decrease)	Amount as at 30th June 2025
Westpac	To cover shortfalls	2,007	200,000	0	\$ 200,000
			200,000	0	200,000

**MATERIAL ACCOUNTING POLICIES**

**BORROWING COSTS**

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

SHIRE OF TRAYNING  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2025

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2024	2024/25 Budget New Leases	2024/25 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2025	2024/25 Budget Lease Interest Repayments	Actual Principal 1 July 2023	2023/24 Actual New Leases	2023/24 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2024	2023/24 Actual Lease Interest repayments	Budget Principal 1 July 2023	2023/24 Budget New Leases	2023/24 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2024	2023/24 Budget Lease Interest repayments
Photocopier				60mths	\$ 6,504	\$ 0	\$ (1,551)	\$ 4,953	\$ 0	\$ 7,985	\$ 0	\$ (1,481)	\$ 6,504	\$ 0	\$ 7,985	\$ 0	\$ (1,481)	\$ 6,504	\$ 0
					6,504	0	(1,551)	4,953	0	7,985	0	(1,481)	6,504	0	7,985	0	(1,481)	6,504	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.

DRAFT

**SHIRE OF TRAYNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**9. RESERVE ACCOUNTS**

**(a) Reserve Accounts - Movement**

	2024/25 Budget				2023/24 Actual				2023/24 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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(a) Leave reserve	24,392	5,600	0	29,992	23,285	1,107	0	24,392	23,259	699	0	23,958
(b) Plant reserve	1,855	127,439	0	129,294	211,206	1,957	(211,330)	1,855	210,991	6,343	(200,000)	17,334
(c) Building reserve	137,546	3,381	0	140,927	131,006	6,240	0	137,546	131,159	2,749	0	133,908
(d) Facilities reserve	245,329	45,012	0	290,341	199,040	45,819	0	245,329	199,286	44,190	0	243,476
(e) Medical Reserve	59,911	1,473	0	61,384	57,150	2,718	0	59,911	57,129	1,718	0	58,847
(f) Rubbish Tip Reserve	159,916	13,926	0	173,842	142,750	17,166	0	159,916	142,591	14,287	0	156,878
(g) Swimming pool reserve	72,543	51,757	0	124,300	149,695	52,848	0	72,543	19,673	50,591	0	70,264
(h) Performance & Retention reserve	13			13		0	0	13	13	0	0	13
	701,505	248,588	0	950,093	700,982	127,853	(211,330)	701,505	784,101	120,577	(200,000)	704,678

**(b) Reserve Accounts - Purposes**

In accordance with Council resolutions in relation to each reserve account, the purposes for which the monies 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 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

**SHIRE OF TRAYNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**10. OTHER INFORMATION**

The net result includes as revenues

**(a) Interest earnings**

	2024/25 Budget	2023/24 Actual	2023/24 Budget
	\$	\$	\$
Investments	38,437	104,256	27,858
Other interest revenue	3,300	4,808	5,000
	<u>41,737</u>	<u>109,064</u>	<u>32,858</u>

The net result includes as expenses

**(b) Auditors remuneration**

Audit services	32,000	30,590	50,000
Other services	3,000	3,000	6,925
	<u>35,000</u>	<u>33,590</u>	<u>56,925</u>

**(c) Interest expenses (finance costs)**

Borrowings (refer Note 7(a))	56,351	22,802	58,501
	<u>56,351</u>	<u>22,802</u>	<u>58,501</u>

DRAFT

**SHIRE OF TRAYNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**11. ELECTED MEMBERS REMUNERATION**

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
	\$	\$	\$
<b>Councillor Brown</b>			
President's allowance	12,350	12,350	12,350
Meeting attendance fees	7,012	7,061	7,012
Annual allowance for ICT expenses	2,100	2,100	2,100
Travel and accommodation expenses	400	142	400
	21,862	21,653	21,862
<b>Councillor Marchant</b>			
Deputy President's allowance	3,088	2,316	3,088
Meeting attendance fees	3,042	2,153	3,333
Annual allowance for ICT expenses	2,100	2,100	2,100
Travel and accommodation expenses	0	0	400
	8,230	6,569	8,921
<b>Councillor Barnes</b>			
Meeting attendance fees	2,743	2,692	2,743
Annual allowance for ICT expenses	2,100	2,100	2,100
Travel and accommodation expenses	800	717	900
	5,643	5,509	5,743
<b>Councillor Harken</b>			
Meeting attendance fees	2,743	1,413	2,743
Annual allowance for ICT expenses	2,100	1,575	2,100
Travel and accommodation expenses	0	0	300
	4,843	2,988	5,143
<b>Councillor Leslie</b>			
Meeting attendance fees	2,743	2,271	2,743
Annual allowance for ICT expenses	2,100	2,100	2,100
	4,843	4,371	4,843
<b>Councillor McHugh</b>			
Meeting attendance fees	2,743	2,625	2,743
Annual allowance for ICT expenses	2,100	2,100	2,100
Travel and accommodation expenses	400	252	300
	5,243	4,977	5,143
<b>Councillor Naughton</b>			
Meeting attendance fees	2,743	1,700	2,070
Annual allowance for ICT expenses	2,100	1,575	1,575
Travel and accommodation expenses	0	0	400
	4,843	3,275	4,045
<b>Former Councillor Waters</b>			
Meeting attendance fees	0	909	0
Deputy President's allowance	0	772	0
Annual allowance for ICT expenses	0	525	0
Travel and accommodation expenses	0	268	0
	0	2,474	0
<b>Total Elected Member Remuneration</b>	55,507	51,816	55,700
President's allowance	12,350	12,350	12,350
Deputy President's allowance	3,088	3,088	3,088
Meeting attendance fees	23,769	20,824	23,387
Annual allowance for ICT expenses	14,700	14,175	14,175
Travel and accommodation expenses	1,600	1,379	2,700
	55,507	51,816	55,700

DRAFT

**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 the 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**

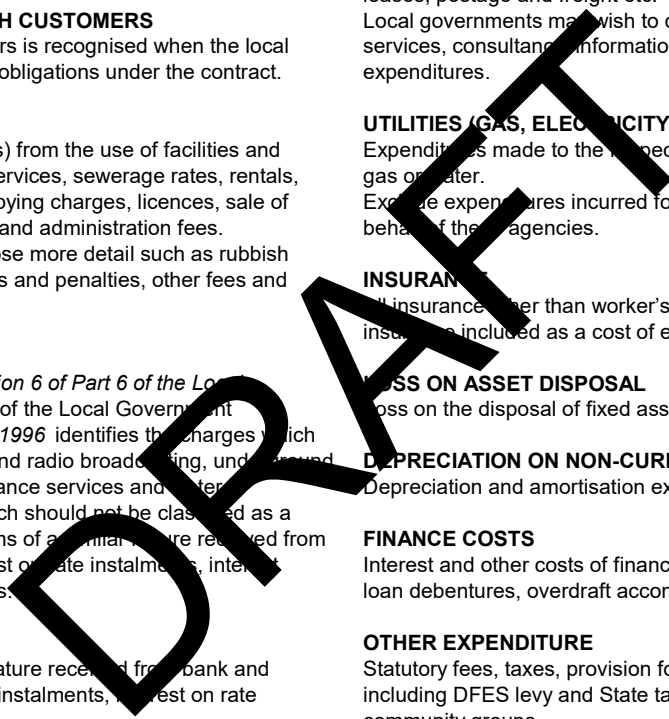
Depreciation and amortisation expenses raised on all classes of assets.

**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 2025**

**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:

<b>Revenue Category</b>	<b>Nature of goods and services</b>	<b>When obligations typically satisfied</b>	<b>Payment terms</b>	<b>Returns/Refunds/Warranties</b>	<b>Timing of Revenue recognition</b>
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, reinstatement 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

DRAFT



**SHIRE OF TRAYNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2025**

**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, 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 residential 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**

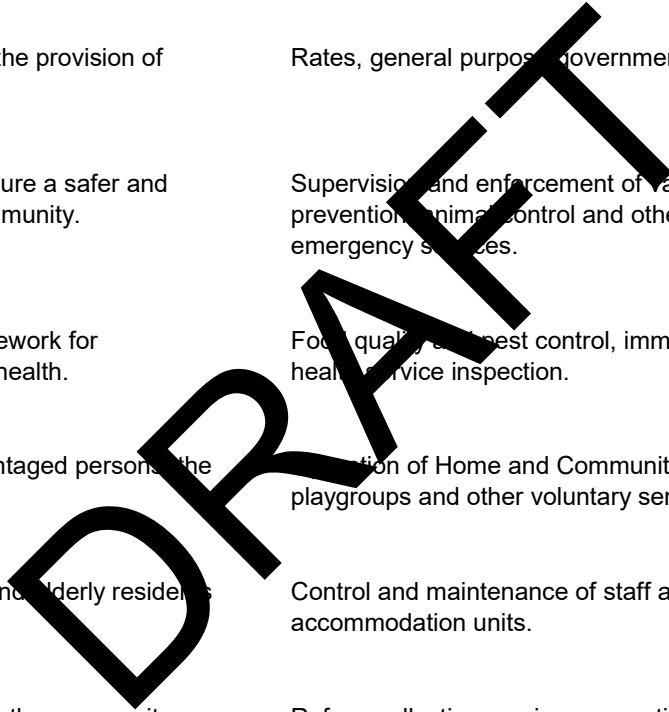
To help promote the shire and its economic wellbeing.

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 2025**

**14. FEES AND CHARGES**

	<b>2024/25 Budget</b>	<b>2023/24 Actual</b>	<b>2023/24 Budget</b>
	\$	\$	\$
<b>By Program:</b>			
Governance	10,208	11,356	9,909
General purpose funding	450	500	1,000
Law, order, public safety	2,072	2,281	2,000
Health	27,000	33,398	27,000
Housing	106,276	58,720	86,427
Community amenities	56,923	53,427	53,043
Recreation and culture	6,033	6,675	6,397
Economic services	33,859	36,894	32,700
Other property and services	16,000	76,004	12,960
	258,821	279,375	231,436

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

DRAFT

# SHIRE OF TRAYNING SCHEDULE OF FEES AND CHARGES 2024/25

## 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	15.50
- Gloss	Per page	40.00
A1 - Plan Prints - Plain Bond	Per page	12.50
A2 - Plain Bond	Per page	13.50
- Gloss	Per page	29.00
A3 - Gloss	Per page	24.00

### 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 2024/25

### Promotional Items

KTY Mints	Each	1.50
KTY water bottles	Each	9.00
KTY spectacle cleaners	Each	2.00
KTY coffee mug	Each	Delete
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 & Duplication	Per hour	30.50
Staff Supervised Access	Per hour	30.50
Duplication of Tape, Film or Computer Information	Per Item	At Cost
Delivery, Packaging & Postage	Per Item	At Cost

*In cases where charges levied are expected to be greater than \$250 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	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	5.5%

### Penalty on Unpaid Rates

Penalty Interest Rate	Calculated daily	7.0%
Legal or Collection Fees	At cost	

### Property Inquiries

Electronic Advice of Sale (EAS)	Per EAS	95.00
Copy of Rates Notice		21.00
Copy of Rate Book		
- Electronic	Per copy	13.00
- Hardcopy	Per copy	43.00

# SHIRE OF TRAYNING

## SCHEDULE OF FEES AND CHARGES 2024/25

### 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	Per Week	190.00
2 x 1 Houses or Units	Per Week	180.00
Lot 150 Hughes St	Doctor's Residence - Per week	640.00

#### 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

#### Short Stay Accommodation

Short Stay Accommodation (minimum 2 night stay)	per night	160.00
---	-----------	--------

### Cemetery

#### Internment Burials

Internment of any adult in grave 1.8m deep	480.00
Internment of any child under 7 years of age in grave 1.8m deep	375.00
Internment of any stillborn child in ground set apart for such purpose	215.00
In private ground including the issue of a "Grant of Burial"	
Land for Grave 2.4m x 1.2m where directed	40.00
Land for Grave 2.4m x 2.4m where directed	70.00
Land for Grave 2.4m x 3.6m where directed	95.00

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

Extra Charges - If Graves are required to be sunk deeper than 1.8m deep	
For each additional 0.3m	35.00
Re-opening of any ordinary grave	
For each internment	480.00
For each internment of a child under 7 years of age	480.00
For each internment of a stillborn child	480.00
Re-opening a brick grave	480.00
Monument/Plaque Fee	60.00

#### Niche Wall

Single Niche	160.00
Double Niche	215.00

# SHIRE OF TRAYNING SCHEDULE OF FEES AND CHARGES 2024/25

## Halls, Pavilion & Community Centres

### Facility Hire

Commercial - eg Max Employment, Yelbeni Rural	Per day	180.00
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 <b>not</b> consumed:		
- Friday Night (after 6pm), Saturday & Sunday	Per day	60.00
- Weekdays	Per day	40.00
Other Private Functions at which alcohol is consumed	Per day	110.00
<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

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 - <b>Minimum 2 Hours</b>	Per hour	90.00
Repair of Damage incurred during Hire	At Cost + 25% Admin Fee	

### Event Marquee

Marquee hire - private functions or places outside the Shire	2,500.00
Marquee hire - community groups within the Shire	No charge

## Sporting Facilities

### Swimming Pool

Entry	No charge
VACSwim Swimming Leasings	No charge
Interfection Swimming Carnival	No charge

### Ninghan Fitness Centre

Adult	Per Year	70.00
	Per Quarter	45.00
	Per Month	25.00
	Per Day	15.00
Family	Per year	100.00
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

DRAFT

# SHIRE OF TRAYNING

## SCHEDULE OF FEES AND CHARGES 2024/25

### 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	115.00
Daily Sustenance Fee	Per animal	15.00
Release from Pound Fee	Per animal	115.00
Destruction of Impounded Animal Fee	Per animal	No Charge

#### Animal Traps

Cat / Dog Trap	Per week	12.00
Trap Hire Bond	Refundable	100.00

# SHIRE OF TRAYNING SCHEDULE OF FEES AND CHARGES 2024/25

## Health, Building & Town Planning

### Planning, BRB and Health Fees

#### Building Fees – Building Regulations 2012

<b>A Building Permit Application <i>Uncertified</i></b>			
(i) Residential Class 1 & 10 (sheds, pools, masts etc)	0.32% x value of work (inc GST)	minimum \$110	
(ii) Non Residential Class 10 farm storage shed	0.32% x value of work (inc GST)	minimum \$110	
(iii) Application to extend duration of building permit			110.00
(iv) Amended Plans – <i>Minor</i>			110.00
(v) Certification fee			385.00
<b>B Building Permit Application <i>Certified</i></b>			
(i) Residential Class 1 & 10	0.19% x value of work (inc GST)	minimum \$110	
(ii) Non Residential Class 10 farm storage shed	0.19% x value of work (inc GST)	minimum \$110	
(iii) Commercial Class 2 to 9	0.09% x value of work (inc GST)	minimum \$110	
(iv) Application to extend duration of building permit			110.00
(v) Amended Plans – <i>Minor</i>			110.00
<b>C Demolition Permit Application</b>			
(i) Class 1 & 10			110.00
(ii) Class 2 to 9		Per storey	110.00
(iii) Application to extend duration of demolition permit			110.00
<b>D Building Approval Certificate Application</b>			
(i) Unauthorised building work	0.38% x value of work – minimum	\$110	
(ii) No unauthorised building work			110.00
(iii) Strata Scheme Registration, Plan of subdivision Class 1 & 10	\$10 per strata unit – minimum	\$110	
(iv) Extension of time permit is valid			110.00
<b>Other Applications</b>			
Application as defined in regulation 107 (for each building standard in respect of which a demolition is sought)			2,160.15
<b>Other Fees &amp; Charges</b>			
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	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)

#### 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 2024/25

<b>Sewerage – Health Act 1911; Health (Treatment of Sewerage and Disposal of Effluent and liquid</b>		
Local Government Application Fee		118.00
Health Department of WA Application Fee		
(a) With Local Government Report		46.50
(b) Without Local Government Report		110.00
Local Government Report Fee		118.00
Grant of a Permit to Use an Apparatu (Including all Inspections) Fee		118.00
 <b>Health (Public Buildings) Regulations 1992</b>		
Public Buildings - Application for Variation of Cert of Approval - Major Public Event Fee	Per Application	871.00
 <b>Food Act 2008 Section 110</b>		
Food Business Application (notification & Registration)		0.00
Food Business Inspection (Low Risk)		50.00
Food Business Inspection (Medium Risk)		100.00
Food Business Inspection (High Risk)		150.00
 <b>Others</b>		
Hairdressers & Skin Penetration Application		0.00
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		50.00
 <b>Caravan Park Licence</b>		
Grant or renewal fees		200.00
Long stay sites		6.00
Short stay sites and sites in transit parks		6.00
Camp site		3.00
Overflow site		1.50
Additional fees for renewal after expi		20.00
Temporary Licence		100.00
Transfer of Licence		100.00
 <b>Swimming Pool Inspection 53(2) of the Building Regulations 2012</b>		
4 yearly pool fence inspection		57.45
 <b>Traying Tip</b>		
Dumping of Hazardous Materials	Per m3	210.00
<i>- Minimum - 2 m3.</i>		
Dumping of Hazardous Materials over 100m3	Per m3	58.00
 <b>Kununoppin Tip</b>		
Black Water Dumping Fee	Per Litre	0.16
 <b>Key Deposit - Refundable</b>		
		200.00

# SHIRE OF TRAYNING SCHEDULE OF FEES AND CHARGES 2024/25

## Private Works

### Plant Hire

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

Grader	Per hour	180.00
Loader	Per hour	180.00
8 Wheeler Truck	Per hour	180.00
8 Wheeler Truck with Sidetipper	Per hour	220.00
8 m3 Truck	Per hour	125.00
Water Truck	Per hour	180.00
Tractor	Per hour	145.00
S/P Multi Tyred Roller	Per hour	120.00
Excavator	Per hour	145.00
Bobcat	Per hour	125.00
Vibe Roller	Per hour	145.00
Ride On Mower	Per hour	130.00

*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	210.00
Portable Toilet	Per day	190.00
Portable Toilet	Per week	365.00
SAM Trailer only to other Local Governments	Per day	110.00

### Labour Hire

#### During Normal Working Hours

Works Supervisor	Per hour	150.00
Labour	Per hour	95.00

#### Outside of Normal Working Hours

Works Supervisor	Per hour	230.00
Labour	Per hour	140.00

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

### Materials

#### Materials Delivered

Sand / Gravel	Per tonne	52.00
Blue Metal	Per tonne	95.00
Blue Metal Mixed	Per tonne	60.00

*Minimum of 10 tonne for delivery out of town*

#### Materials Picked Up / Delivered in Town

Sand / Gravel	Per tonne	25.00
Blue Metal	Per tonne	80.00
Blue Metal Mixed	Per tonne	55.00

*1.8 tonne = 1m3*

#### Water - Standpipe

Per Kl 5.40

#### 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