



**MINUTES  
FOR  
ORDINARY MEETING OF COUNCIL  
Wednesday 20 June 2018**

**Council Chambers  
Lot 66 Railway Street  
Trayning WA 6488**

**Commencement: 4.20pm**





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No responsibility whatsoever is implied or accepted by the Shire of Trayning for any act, omission or statement or intimation occurring during Council or committee meetings.

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In particular and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or intimation of approval made by any member or officer of the Shire of Trayning during the course of any meeting is not intended to be and is not taken as notice of approval from the Shire of Trayning.

The Shire of Trayning warns that anyone who has any application lodged with the Shire of Trayning must obtain and should only rely on **WRITTEN CONFIRMATION** of the outcome of the application, and any conditions attaching to the decision made by the Shire of Trayning in respect of the application.

Signed



Scanned Image of Signature

Graham Merrick  
Chief Executive Officer



## PREFACE

When the Chief Executive Officer approves these Minutes for distribution they are in essence “Unconfirmed” until the following Council Meeting, where the Minutes will be confirmed subject to any amendments made by the members of the Committee

The “Confirmed” Minutes are then signed off by the Presiding Person.

## UNCONFIRMED MINUTES

These minutes were approved for distribution on 22<sup>nd</sup> June 2018.



Scanned Image of Signature

Graham Merrick  
**CHIEF EXECUTIVE OFFICER**

## CONFIRMED MINUTES

These minutes were confirmed at a meeting held on 17 July 2018.

Signed: 

*Note: The Presiding Member at the meeting at which the minutes were confirmed is the person who signs above.*



## MINUTES

Ordinary Meeting of the Trayning Shire Council,  
held in the Council Chambers, Lot 66 Railway Street, Trayning,  
on Wednesday 20 June 2018, commencing at 4:20pm.

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## **1 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS**

The Shire President, Cr MA Brown welcomed all Members and Staff and declared the meeting open at 4:20pm.

## **2 ATTENDANCE/APOLOGIES/APPROVED LEAVE OF ABSENCE**

### MEMBERS:

Cr Melanie Brown (Shire President)  
Cr Geoff Waters (Deputy Shire President)  
Cr Freda Tarr  
Cr Greg Yates  
Cr Michelle McHugh  
Cr Marlon Hudson

### STAFF:

Mr Graham Merrick (Chief Executive Officer)  
Miss Belinda Taylor (Executive Assistant)  
Mis Abbie Herrick (Customer Service Officer)

### APOLOGIES:

Cr Dale Vernon

### ON APPROVED LEAVE(S) OF ABSENCE:

Nil

### ABSENT:

Nil

### VISITORS:

Nil

## **3 RESPONSE TO PREVIOUS QUESTIONS TAKEN ON NOTICE**

Nil

## **4 PUBLIC QUESTION TIME**

Nil

## **5 APPLICATIONS FOR, AND PREVIOUSLY APPROVED, LEAVE OF ABSENCE AND DISCLOSURES OF INTEREST**



Nil

### 5.1 Applications Previously Approved

Nil

### 5.2 Leave of Absence

Cr GI Yates applied for a Leave of Absence for the July 2018 Ordinary Meeting of Council.

#### **Council Decision:**

**Moved: Cr FA Tarr**

**Seconded: Cr GF Waters**

That Cr GI Yates be granted a leave of absence for the July 2018 Ordinary Meeting of Council.

**Resolution 06-2018.073**

**Carried: 5/0**

### 5.3 Disclosure of Interest

<i>Councillor / Officer</i>	<i>Item No</i>	<i>Nature of Interest</i>	<i>Extent of Interest</i>
Cr MA Brown	12.1	Impartiality	Club Committee Member.
Cr MS Hudson	12.1	Impartiality	Treasurer and Financial Member of the Organisation.
Cr GI Yates	12.1	Impartiality	Member of Sporting Club.
Mr GL Merrick	12.1	Impartiality	Non Voing Committee Member.
Mr GL Merrick	13.1.1	Financial	Reimbursement of expenses incurred.

## 6 PETITIONS/DEPUTATIONS/PRESENTATIONS

### 6.1 Petitions

Nil

### 6.2 Deputations

Nil

### 6.3 Presentations

Nil



## **7 CONFIRMATION OF MINUTES**

### **7.1 Ordinary Meeting of Council**

#### **Officer's Recommendation/Council Decision**

**Moved: Cr FA Tarr**

**Seconded: Cr GI Yates**

That the minutes of the Ordinary Meeting of Council held on 16<sup>th</sup> May 2018 be confirmed as a true and correct record of the proceedings.

**Resolution: 06-2018.074**

**Carried:6/0**

### **7.2 Special Meeting of Council**

#### **Officer's Recommendation/Council Decision**

**Moved: Cr FA Tarr**

**Seconded: Cr ML McHugh**

That the minutes of the Special Meeting of Council held on 4<sup>th</sup> April 2018 be confirmed as a true and correct record of the proceedings.

**Resolution: 06-2018.075**

**Carried:6/0**

## **8 ANNOUNCEMENT BY PRESIDING MEMBER WITHOUT DISCUSSIONS**

The Shire President announced that Cr DK Vernon would be tendering his resignation as an Elected Member of the Shire of Trayning to the CEO in due course.

## **9 REPORTS OF OFFICERS**

### **9.1 REGULATORY SERVICES**

There are no reports this month.



## 10.1 MANAGER OF FINANCE

### 10.1.1 Monthly Financial Report– May 2018

Date of Report:	08 <sup>th</sup> June 2018
File Ref:	N/A
Officer:	Jacqui Cook – Senior Finance Officer
Senior Officer:	Graham Merrick – Chief Executive Officer
Officer's Disclosure of Interest:	Nil
Attachments:	10.1.1 Statement of Financial Activity – May 2018
Voting Requirements:	Simple Majority

#### Introduction

This report presents for consideration the Monthly Financial Report, for the period ending 31st May 2018.

#### Background

All financial reports are required to be presented to Council within two meetings following the end of the month that they relate to.

These reports are prepared after all the end of month payments and receipts have been processed.

#### Consultation

There has been consultation with the Chief Executive Officer.

#### Statutory Environment

##### Local Government Act 1995 -

#### **6.4. Financial report**

- (1) A local government is to prepare an annual financial report for the preceding financial year and such other financial reports as are prescribed.

##### Local Government (Financial Management) Regulations 1996 -

#### **34. Financial activity statement required each month (Act s. 6.4)**

- (1A) In this regulation —

**committed assets** means revenue unspent but set aside under the annual budget for a specific purpose.





- (1) A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for that month in the following detail —
  - (a) annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and
  - (b) budget estimates to the end of the month to which the statement relates; and
  - (c) actual amounts of expenditure, revenue and income to the end of the month to which the statement relates; and
  - (d) material variances between the comparable amounts referred to in paragraphs (b) and (c); and
  - (e) the net current assets at the end of the month to which the statement relates.
- (2) Each statement of financial activity is to be accompanied by documents containing —
  - (a) an explanation of the composition of the net current assets of the month to which the statement relates, less committed assets and restricted assets; and
  - (b) an explanation of each of the material variances referred to in subregulation (1)(d); and
  - (c) such other supporting information as is considered relevant by the local government.
- (3) The information in a statement of financial activity may be shown —
  - (a) according to nature and type classification; or
  - (b) by program; or
  - (c) by business unit.
- (4) A statement of financial activity, and the accompanying documents referred to in subregulation (2), are to be —
  - (a) presented at an ordinary meeting of the council within 2 months after the end of the month to which the statement relates; and
  - (b) recorded in the minutes of the meeting at which it is presented.
- (5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

The recommendation that follows is consistent with the legislative requirements.

### **Policy Implications**

This proposal incorporates the requirements of policy 7.11 – Investment of Surplus Funds, specifically the requirement to report on Councils investments within the Monthly Financial Report.



### **Financial Implications**

A copy of the Monthly Financial Report for the period ending 31<sup>st</sup> May 2018, including the report on significant variances, Investment of Councils reserve and surplus funds and the reconciliation of Councils bank accounts, has been provided to Council via attachment to this report.

### **Strategic Implications**

There are no strategic implications.

### **Environmental Implications**

There are no environmental implications.

### **Social Implications**

There are no social implications.

### **Officer's Comment**

Rates debtors and Sundry debtors are still being successfully collected and the outstanding balances are on a satisfactory decline.

There is still a lot of work to be done on the finances and the financial processes however they are looking much healthier and are on the right track.

### **Officer's Recommendation/Council Decision**

**Moved: Cr MS Hudson**

**Seconded: Cr FA Tarr**

It is recommended that:

Council accepts the Monthly Financial Report for the period ending 31<sup>st</sup> May 2018 as presented.

**Resolution: 06-2018.076**

**Carried:6/0**

**SHIRE OF TRAYNING**  
**MONTHLY FINANCIAL REPORT**  
**(Containing the Statement of Financial Activity)**  
**For the Period Ended 31 May 2018**

**LOCAL GOVERNMENT ACT 1995**  
**LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996**

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**Shire of Trayning  
Information Summary  
For the Period Ended 31 May 2018**

## Key Information

### Report Purpose

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996, Regulation 34*.

### Overview

Summary reports and graphical progressive graphs are provided on pages 2 - 3.

### Statement of Financial Activity by reporting program

Is presented on page 6 and shows a surplus as at 31 May 2018 of \$544,719.

### Items of Significance

The material variance adopted by the Shire of Trayning for the 2017/2018 year is \$10,000 or 10% whichever is the greater. The following selected items have been highlighted due to the amount of the variance to the budget or due to the nature of the revenue/expenditure. A full listing and explanation of all items considered of material variance is disclosed in Note 2.

### Capital Revenue

Proceeds from Disposal of Assets ▼ (\$45,155) Under YTD Budget

	%			
	Collected / Completed	Annual Budget	YTD Budget	YTD Actual
<b>Grants, Subsidies and Contributions</b>				
Operating Grants, Subsidies and Contributions	108%	764,575	713,246	828,048
Non-operating Grants, Subsidies and Contributions	82%	1,113,264	1,020,492	917,931
	93%	1,877,839	1,733,738	1,745,979
Rates Levied	100%	1,144,041	1,144,053	1,144,026

*% Compares current ytd actuals to annual budget*

		Prior Year	Current Year
<b>Financial Position</b>		<b>42,886</b>	<b>43,251</b>
Adjusted Net Current Assets	47%	552,547	258,915
Cash and Equivalent - Unrestricted	56%	503,006	282,550
Cash and Equivalent - Restricted	145%	415,089	600,955
Receivables - Rates	75%	157,323	117,779
Receivables - Other	106%	29,714	31,370
Payables	199%	(29,041)	(57,937)

*% Compares current ytd actuals to prior year actuals at the same time*

Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

## Preparation

Prepared by:

Reviewed by:

Date prepared:

**SHIRE OF TRAYNING**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(Statutory Reporting Program)**  
**For the Period Ended 31 May 2018**

	Note	Amended Annual Budget	Amended YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening Funding Surplus(Deficit)</b>	3	215,905	215,905	<b>215,905</b>	0	0%	
<b>Revenue from operating activities</b>							
Governance		48,505	43,172	<b>55,282</b>	12,110	28%	▲
General Purpose Funding - Rates	9	1,090,704	1,090,704	<b>1,144,023</b>	53,319	5%	
General Purpose Funding - Other		547,618	546,190	<b>469,449</b>	(76,741)	(14%)	▼
Law, Order and Public Safety		14,277	14,238	<b>14,993</b>	755	5%	
Health		144,415	137,165	<b>87,383</b>	(49,782)	(36%)	▼
Education and Welfare		350	319	<b>672</b>	353	111%	
Housing		55,167	50,738	<b>46,982</b>	(3,756)	(7%)	
Community Amenities		60,217	60,014	<b>56,980</b>	(3,034)	(5%)	
Recreation and Culture		14,122	13,043	<b>14,405</b>	1,362	10%	
Transport		278,711	226,670	<b>371,643</b>	144,973	64%	▲
Economic Services		118,394	110,863	<b>75,088</b>	(35,775)	(32%)	▼
Other Property and Services		64,900	57,711	<b>68,438</b>	10,727	19%	▲
		<b>2,437,380</b>	<b>2,350,827</b>	<b>2,405,338</b>			
<b>Expenditure from operating activities</b>							
Governance		(481,891)	(404,331)	<b>(484,478)</b>	(80,147)	(20%)	▼
General Purpose Funding		(14,520)	(13,310)	<b>(17,374)</b>	(4,064)	(31%)	▼
Law, Order and Public Safety		(48,334)	(44,962)	<b>(36,807)</b>	8,155	18%	
Health		(150,789)	(126,292)	<b>(136,675)</b>	(10,383)	(8%)	
Education and Welfare		(121,172)	(111,116)	<b>(122,516)</b>	(11,400)	(10%)	▼
Housing		(180,234)	(167,663)	<b>(38,748)</b>	128,915	77%	▲
Community Amenities		(136,892)	(125,737)	<b>(128,692)</b>	(2,955)	(2%)	
Recreation and Culture		(621,557)	(569,567)	<b>(538,333)</b>	31,234	5%	
Transport		(1,316,178)	(1,206,878)	<b>(1,163,795)</b>	43,083	4%	
Economic Services		(303,799)	(281,358)	<b>(295,293)</b>	(13,935)	(5%)	
Other Property and Services		32,078	27,618	<b>27,293</b>	(325)	1%	
		<b>(3,343,288)</b>	<b>(3,023,595)</b>	<b>(2,935,419)</b>			
<b>Operating activities excluded from budget</b>							
Add back Depreciation		1,016,630	931,942	<b>776,471</b>	(155,471)	(17%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	0	0	<b>0</b>	0		
Adjust Provisions and Accruals		0	0	<b>0</b>	0		
<b>Amount attributable to operating activities</b>		<b>110,722</b>	<b>259,173</b>	<b>246,389</b>			
<b>Investing Activities</b>							
Non-operating Grants, Subsidies and Contributions	11	1,113,264	1,020,492	<b>917,931</b>	(102,561)	(10%)	▼
Proceeds from Disposal of Assets	8	58,140	53,295	<b>8,140</b>	(45,155)	(85%)	▼
Land Held for Resale		0	0	<b>0</b>	0		
Land and Buildings	13	(137,071)	(137,071)	<b>(105,774)</b>	31,297	(23%)	
Infrastructure Assets - Roads	13	(857,600)	(857,600)	<b>(979,823)</b>	(122,223)	14%	
Infrastructure Assets - Other	13	(82,653)	(82,653)	<b>(68,124)</b>	14,529	(18%)	
Infrastructure Assets - Footpaths	13	(89,102)	(89,102)	<b>(55,548)</b>	33,554	(38%)	
Infrastructure Assets - Airstrip	13	(9,000)	(9,000)	<b>(8,979)</b>	21	(0%)	
Plant and Equipment	13	(149,587)	(149,587)	<b>(149,118)</b>	469	(0%)	
Motor Vehicles	13	(60,000)	(60,000)	<b>0</b>	60,000	(100%)	
Furniture and Equipment	13	(11,820)	(11,820)	<b>(11,818)</b>	2	(0%)	
<b>Amount attributable to investing activities</b>		<b>(225,429)</b>	<b>(323,046)</b>	<b>(453,114)</b>			
<b>Financing Activities</b>							
Proceeds from New Debentures		0	0	<b>0</b>	0		
Proceeds from Advances		0	0	<b>0</b>	0		
Self-Supporting Loan Principal		4,160	4,160	<b>4,122</b>	(38)	(1%)	
Transfer from Reserves	7	789,568	723,771	<b>1,140,028</b>	416,258	58%	▲
Advances to Community Groups		0	0	<b>0</b>	0		
Repayment of Debentures	10	(83,033)	(76,114)	<b>(65,737)</b>	10,376	(14%)	
Transfer to Reserves	7	(471,411)	(432,127)	<b>(542,874)</b>	(110,748)	26%	
<b>Amount attributable to financing activities</b>		<b>239,284</b>	<b>219,690</b>	<b>535,539</b>			
<b>Closing Funding Surplus(Deficit)</b>	3	<b>340,482</b>	<b>371,723</b>	<b>544,719</b>			

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold. Refer to Note 2 for an explanation of the reasons for the variance.

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

**SHIRE OF TRAYNING**  
**STATEMENT OF FINANCIAL ACTIVITY**  
**(By Nature or Type)**  
**For the Period Ended 31 May 2018**

	Note	Amended Annual Budget	Amended YTD Budget	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
<b>Opening Funding Surplus (Deficit)</b>	3	215,905	215,905	<b>215,905</b>	0	0%	
<b>Revenue from operating activities</b>							
Rates	9	1,144,041	1,144,053	1,144,026	(27)	(0%)	
Operating Grants, Subsidies and Contributions	11	764,575	713,246	828,048	114,803	16%	▲
Reimbursements	11	168,090	154,854	119,175	(35,679)	(23%)	▼
Fees and Charges		247,507	232,907	244,158	11,251	5%	
Service Charges		0	0	0	0		
Interest Earnings		28,104	26,768	32,325	5,557	21%	
Other Revenue		35,063	28,999	37,607	8,608	30%	
Profit on Disposal of Assets	8				0		
		<b>2,387,380</b>	<b>2,300,827</b>	<b>2,405,338</b>			
<b>Expenditure from operating activities</b>							
Employee Costs		(1,336,365)	(1,218,045)	(1,153,133)	64,912	5%	
Materials and Contracts		(1,038,188)	(951,895)	(1,012,690)	(60,796)	(6%)	
Utility Charges		(85,037)	(79,363)	(122,485)	(43,122)	(54%)	▼
Depreciation on Non-Current Assets		(1,016,630)	(931,942)	(776,471)	155,471	17%	▲
Interest Expenses		(20,646)	(14,228)	(10,450)	3,777	27%	
Insurance Expenses		(79,054)	(77,480)	(89,534)	(12,054)	(16%)	▼
Other Expenditure		(189,628)	(137,341)	(147,715)	(10,374)	(8%)	
Less Reallocations		422,260	150,772	377,059	226,287	(150%)	
Loss on Disposal of Assets	8	0	0	0	0		
		<b>(3,343,288)</b>	<b>(3,259,521)</b>	<b>(2,935,419)</b>			
<b>Operating activities excluded from budget</b>							
Add back Depreciation		1,016,630	931,942	<b>776,471</b>	(155,471)	(17%)	▼
Adjust (Profit)/Loss on Asset Disposal	8	0	0	0	0		
Adjust Provisions and Accruals		0	0	0	0		
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Motor Vehicles	13	(60,000)	(60,000)	0	60,000	(100%)	
Plant and Equipment	13	(149,587)	(149,587)	<b>(149,118)</b>	469	(0%)	
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<b>Closing Funding Surplus (Deficit)</b>	3	<b>290,482</b>	<b>85,797</b>	<b>544,719</b>			

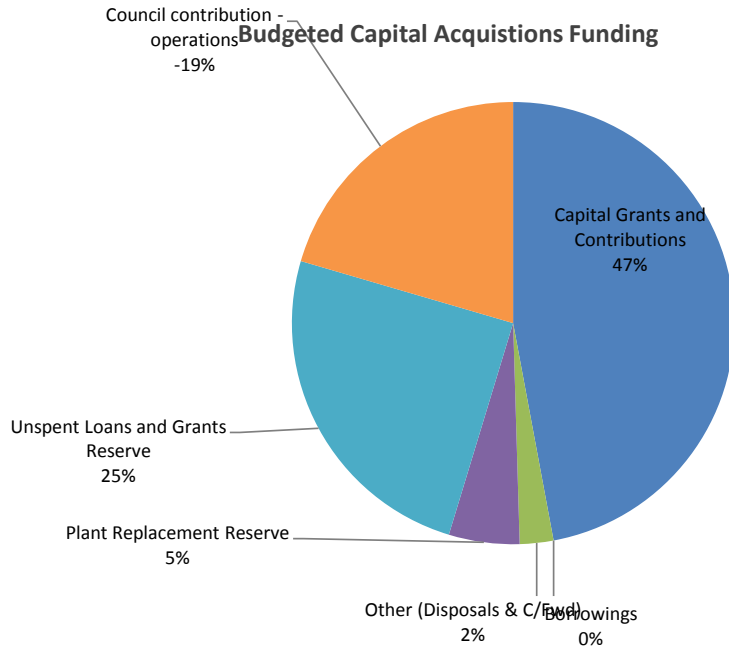
▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.  
Refer to Note 2 for an explanation of the reasons for the variance.

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

**SHIRE OF TRAYNING**  
**STATEMENT OF CAPITAL ACQUISITIONS AND CAPITAL FUNDING**  
For the Period Ended 31 May 2018

**Capital Acquisitions**

	Note	YTD Actual New /Upgrade (a)	YTD Actual (Renewal Expenditure) (b)	Amended YTD Budget (d)	Amended Annual Budget	YTD Actual Total (c) = (a)+(b)	Variance (d) - (c)
		\$	\$	\$	\$	\$	\$
Land and Buildings	13	0	105,774	137,071	137,071	<b>105,774</b>	31,297
Infrastructure Assets - Roads	13	0	979,823	857,600	857,600	<b>979,823</b>	(122,223)
Infrastructure Assets - Other	13	0	68,124	82,653	82,653	<b>68,124</b>	14,529
Infrastructure Assets - Footpaths	13	55,548	0	89,102	89,102	<b>55,548</b>	33,554
Infrastructure Assets - Airstrip	13	0	8,979	9,000	9,000	<b>8,979</b>	21
Plant and Equipment	13	149,118	0	149,587	149,587	<b>149,118</b>	469
Motor Vehicles	13	0	0	60,000	60,000	<b>0</b>	60,000
Furniture and Equipment	13	11,818	0	11,820	11,820	<b>11,818</b>	2
<b>Capital Expenditure Totals</b>		<b>216,484</b>	<b>1,162,700</b>	<b>1,396,833</b>	<b>1,396,833</b>	<b>1,379,184</b>	<b>17,649</b>
<b>Capital acquisitions funded by:</b>							
Capital Grants and Contributions				<b>1,020,492</b>	<b>1,113,264</b>	<b>917,931</b>	
Borrowings				<b>0</b>	<b>0</b>	<b>0</b>	
Other (Disposals & C/Fwd)				<b>53,295</b>	<b>58,140</b>	<b>8,140</b>	
Council contribution - Cash Backed Reserves							
Plant Replacement Reserve				0	122,162	170,870	
Unspent Loans and Grants Reserve				0	587,406	869,649	
Council contribution - operations				<b>323,046</b>	<b>(484,139)</b>	<b>(587,406)</b>	
<b>Capital Funding Total</b>				<b>1,396,833</b>	<b>1,396,833</b>	<b>1,379,184</b>	



**SHIRE OF TRAYNING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2018**

**Note 1: Significant Accounting Policies**

**(a) Basis of Accounting**

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

**Critical Accounting Estimates**

The preparation of a financial report 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.

**(b) The Local Government Reporting Entity**

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 12.

**(c) Rounding Off Figures**

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

**(d) Rates, Grants, Donations and Other Contributions**

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

**(e) Goods and Services Tax**

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.

**(f) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and 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 reported as short term borrowings in current liabilities in the statement of financial position.

**(g) Trade and Other Receivables**

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

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

**(h) 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.

**Land Held for Resale**

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed. Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point. Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.

**(i) Fixed Assets**

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.



**SHIRE OF TRAYNING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2018**

**Note 1: Significant Accounting Policies**

**(j) Depreciation of Non-Current Assets**

All non-current assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. Major depreciation rates and periods are:

<b>Asset</b>	<b>Years</b>
Buildings	30 to 50 years
Furniture and Equipment	4 to 10 years
Plant and Equipment	5 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
bituminous seals	20 years
asphalt surfaces	25 years
Gravel Roads	
formation	not depreciated
pavement	50 years
gravel sheet	12 years
Formed roads	
formation	not depreciated
pavement	50 years
Footpaths - slab	40 years

**(k) Trade and Other Payables**

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

**(l) Employee Benefits**

The provisions for employee benefits relates to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

*(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits)*

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the Shire has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Shire expects to pay and includes related on-costs.

*(ii) Annual Leave and Long Service Leave (Long-term Benefits)*

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the project unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where the Shire does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

**(m) Interest-bearing Loans and Borrowings**

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

**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.

**(n) Provisions**

Provisions are recognised when: The council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated. Provisions are not recognised for future operating losses. Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one of item included in the same class of obligations may be small.

**SHIRE OF TRAYNING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2018**

**Note 1: Significant Accounting Policies**

**(o) Current and Non-Current Classification**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for resale where it is held as non current based on Council's intentions to release for sale.

**(p) Nature or Type Classifications**

**Rates**

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

**Operating Grants, Subsidies and Contributions**

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

**Non-Operating Grants, Subsidies and Contributions**

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

**Profit on Asset Disposal**

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

**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 these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**Interest Earnings**

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

**Other Revenue / Income**

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

**Employee Costs**

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

**Materials and Contracts**

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

**Utilities (Gas, Electricity, Water, etc.)**

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

**Insurance**

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

**Loss on asset disposal**

Loss on the disposal of fixed assets.

**Depreciation on non-current assets**

Depreciation expense raised on all classes of assets.

**Interest expenses**

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

**Other expenditure**

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

**SHIRE OF TRAYNING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2018**

**Note 1: Significant Accounting Policies**

**(r) Program Classifications (Function/Activity)**

City/Town/Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

**GOVERNANCE**

**Objective:**

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

**Activities:**

Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.

**GENERAL PURPOSE FUNDING**

**Objective:**

To collect revenue to allow for the provision of services.

**Activities:**

Rates, general purpose government grants and interest revenue.

**LAW, ORDER, PUBLIC SAFETY**

**Objective:**

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

**Activities:**

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

**HEALTH**

**Objective:**

To provide an operational framework for environmental and community health.

**Activities:**

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal compliance.

**EDUCATION AND WELFARE**

**Objective:**

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

**Activities:**

Maintenance of child minding centre, playgroup centre, senior citizen centre and aged care centre. Provision and maintenance of home and community care programs and youth services.

**HOUSING**

**Objective:**

To provide and maintain elderly residents housing.

**Activities:**

Provision and maintenance of elderly residents housing.

**COMMUNITY AMENITIES**

**Objective:**

To provide services required by the community.

**Activities:**

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences.

**RECREATION AND CULTURE**

**Objective:**

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

**Activities:**

Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

**TRANSPORT**

**Objective:**

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

**Activities:**

Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.

**ECONOMIC SERVICES**

**Objective:**

To help promote the shire and its economic wellbeing.

**Activities:**

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control.

**OTHER PROPERTY AND SERVICES**

**Objective:**

To monitor and control City/Town/Shire overheads operating accounts.

**Activities:**

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

**SHIRE OF TRAYNING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2018**

**Note 2: Explanation of Material Variances**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date budget materially.

The material variance adopted by Council for the 2017/18 year is \$10,000 or 10% whichever is the greater.

Reporting Program	Var. \$	Var. %	Var.	Timing/ Permanent	Explanation of Variance
<b>Operating Revenues</b>	\$	%			
Governance	12,110	28%	▲	Permanent	Additional grant received
Housing	(3,756)	(7%)		Timing	
Community Amenities	(3,034)	(5%)		Timing	
Recreation and Culture	1,362	10%		Permanent	
Transport	144,973	64%	▲	Timing	Over budget
Economic Services	(35,775)	(32%)	▼	Timing	Under budget
Other Property and Services	10,727	19%	▲	Permanent	
<b>Operating Expense</b>					
General Purpose Funding	(4,064)	(31%)	▼	Timing	
Law, Order and Public Safety	8,155	18%		Timing	
Health	(10,383)	(8%)		Timing	
Housing	128,915	77%	▲	Timing	Expenditure delayed
Community Amenities	(2,955)	(2%)		Timing	
Recreation and Culture	31,234	5%		Timing	
Transport	43,083	4%		Timing	
Economic Services	(13,935)	(5%)		Timing	
Other Property and Services	(325)	1%		Permanent	
<b>Capital Revenues</b>					
Non-operating Grants, Subsidies and Contributic	(102,561)	(10%)	▼	Timing	
Proceeds from Disposal of Assets	(45,155)	(85%)	▼	Permanent	Under YTD Budget
<b>Capital Expenses</b>					
Land and Buildings	31,297	(23%)		Timing	
Infrastructure Assets - Roads	(122,223)	14%		Timing	
Infrastructure Assets - Other	14,529	(18%)		Permanent	
Infrastructure Assets - Footpaths	33,554	(38%)		Timing	
Infrastructure Assets - Airstrip	21	(0%)		Timing	
Plant and Equipment	469	(0%)		Timing	
Motor Vehicles	60,000	(100%)		Permanent	
Furniture and Equipment	2	(0%)		Permanent	
<b>Financing</b>					
Repayment of Debentures	10,376	(14%)		Timing	

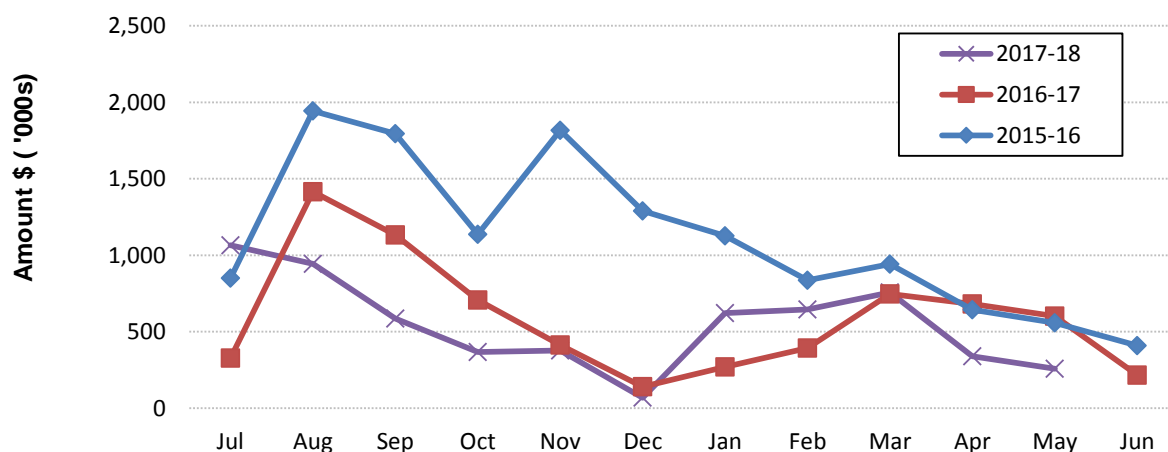
**SHIRE OF TRAYNING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2018**

**Note 3: Net Current Funding Position**

Positive=Surplus (Negative=Deficit)

		Last Years Closing	This Time Last Year	Current
	Note	30 June 2017	31 May 2017	31 May 2018
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted	4	255,550	503,006	282,550
Cash Restricted - Conditions over Grants	11	0	0	0
Cash Restricted	4	1,198,296	415,089	600,955
Receivables - Rates	6	115,613	157,323	117,779
Receivables - Other	6	41,081	29,714	31,370
GST Receivable		71,661	55,813	11,215
SSL Receivable		4,160	0	38
Provision for Doubtful Debts		(81,721)	(67,821)	(81,721)
Accrued Income/Payments in Advance		7,370	0	0
Inventories		24,819	22,967	19,990
		1,636,830	1,116,091	982,175
<b>Less: Current Liabilities</b>				
Payables		(142,656)	(29,041)	(57,937)
Provisions		(100,161)	(148,109)	(93,356)
		(242,818)	(177,151)	(151,292)
Less: Cash Reserves	7	(1,198,109)	(415,089)	(600,955)
Less: Loans Receivable - clubs/institutions		(4,160)	0	(38)
Add: Component of Leave Liability not required to be funded		28,509	28,696	29,025
<b>Net Current Funding Position</b>		<b>220,252</b>	<b>552,547</b>	<b>258,915</b>

**Note 3 - Liquidity Over the Year**



**SHIRE OF TRAYNING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2018**

**Note 4: Cash and Investments**

	Unrestricted	Restricted	Trust	Total Amount	Institution	Interest Rate	Maturity Date
	\$	\$	\$	\$			
<b>(a) Cash Deposits</b>							
Municipal Bank Account	282,150			282,150	Westpac	Variable	At Call
Reserve @ Call	0			0	Westpac	Variable	At Call
Medical Centre	0			0	Westpac	Variable	At Call
Trust Bank Account			24,519	24,519	Westpac	0.00%	At Call
Cash On Hand	400			400	N/A	Nil	On Hand
Reserves		593,425		593,425	Westpac	2.33%	At Call
				0			
<b>(b) Term Deposits</b>				0			
Reserves		7,530		7,530	Bendigo	2.60%	28-Jul-18
<b>Total</b>	<b>282,550</b>	<b>600,955</b>	<b>24,519</b>	<b>908,024</b>			

**Comments/Notes - Investments**

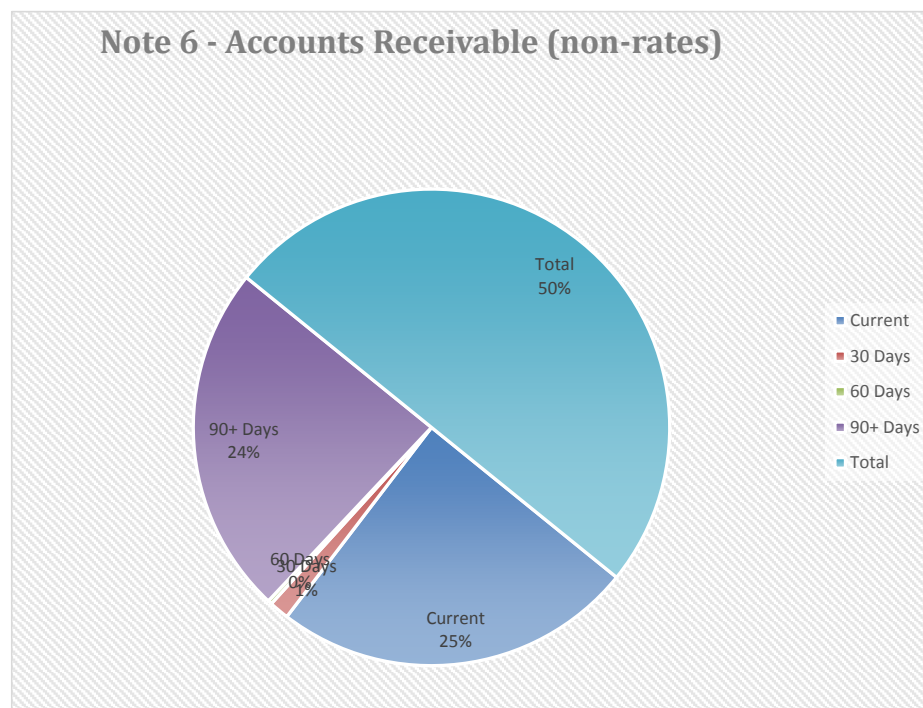
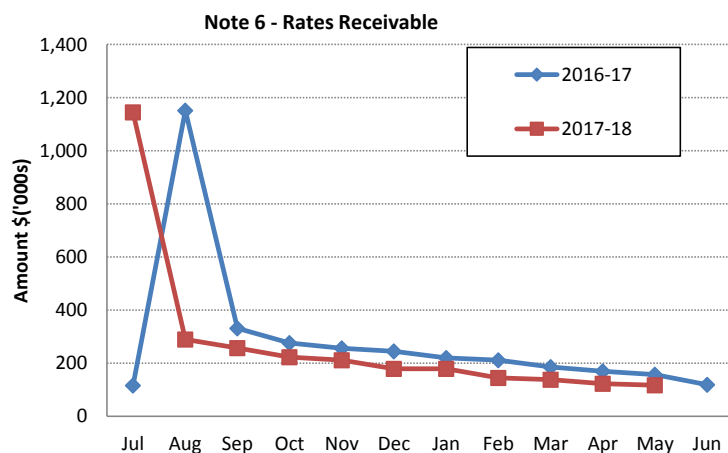
**SHIRE OF TRAYNING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2018**

**Note 6: Receivables**

Receivables - Rates Receivable	31 May 2018	30 June 2017
	\$	\$
Opening Arrears Previous Years	115,613	126,419
Levied this year	1,144,026	994,955
<u>Less</u> Collections to date	(1,141,860)	(1,005,761)
Equals Current Outstanding	<b>117,779</b>	<b>115,613</b>
<b>Net Rates Collectable</b>	<b>117,779</b>	<b>115,613</b>
% Collected	90.65%	89.69%

Receivables - General	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$
<b>Balance per Trial Balance</b>					
Receivables - General	15,407	845	172	14,946	31,370
<b>Balance per General Ledger</b>					
Sundry Debtors					31,370
Receivables - Other					0
<b>Total Receivables General Outstanding</b>					<b>31,370</b>

Amounts shown above include GST (where applicable)

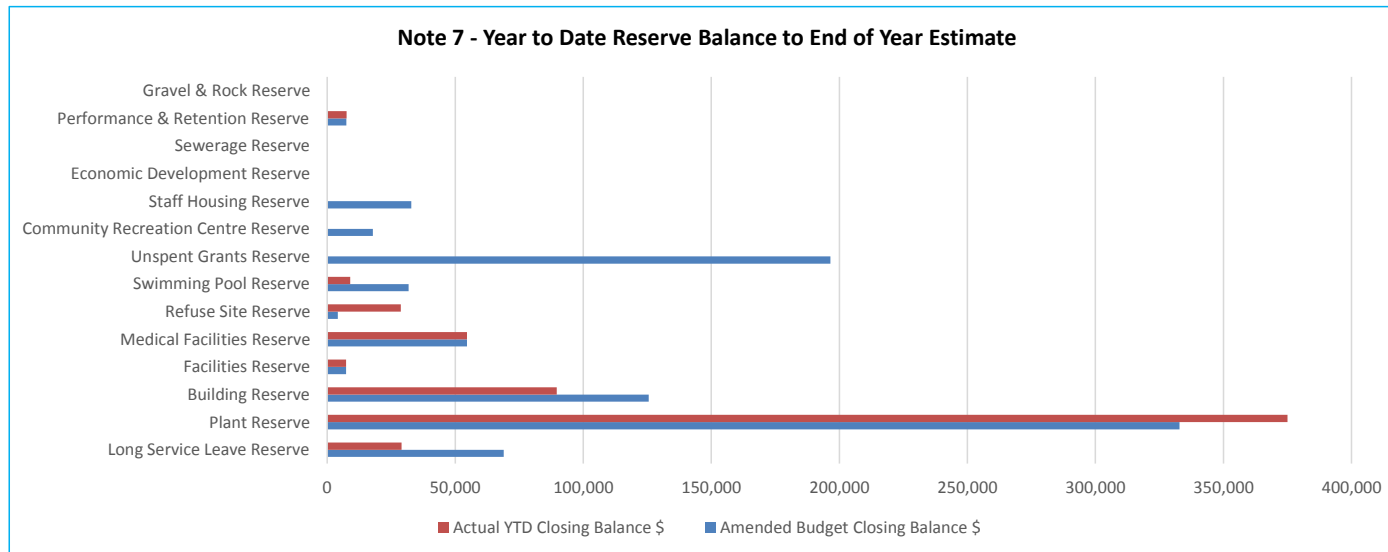


**Comments/Notes - Receivables Rates**

**SHIRE OF TRAYNING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2018**

**Note 7: Cash Backed Reserve**

Name	Opening Balance	Amended Budget Interest Earned	Actual Interest Earned	Amended Budget Transfers In (+)	Actual Transfers In (+)	Amended Budget Transfers Out (-)	Actual Transfers Out (-)	Amended Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Long Service Leave Reserve	28,905	30	120	40,024	68,900	0	(68,900)	68,959	29,025
Plant Reserve	284,988	2,900	2,140	167,111	258,742	(122,162)	(170,870)	332,837	375,000
Building Reserve	8,913	600	727	116,000	80,000	0	0	125,513	89,640
Facilities Reserve	7,350	60	65	0	0	0	0	7,410	7,415
Medical Facilities Reserve	54,145	400	440	0	0	0	0	54,545	54,585
Refuse Site Reserve	4,118	30	117	0	24,509	0	0	4,148	28,744
Swimming Pool Reserve	8,759	70	77	23,000	12,976	0	(12,796)	31,829	9,016
Unspent Grants Reserve	783,207	730	1,130	0	85,312	(587,406)	(869,649)	196,531	0
Community Recreation Centre Reserve	17,723	110	90	0	0	0	(17,813)	17,833	0
Staff Housing Reserve	0	0	0	112,840	0	(80,000)	0	32,840	0
Economic Development Reserve	0	0	0	0	0	0	0	0	0
Sewerage Reserve	0	0	0	0	0	0	0	0	0
Performance & Retention Reserve	0	6	30	7,500	7,500	0	0	7,506	7,530
Gravel & Rock Reserve	0	0	0	0	0	0	0	0	0
	<b>1,198,109</b>	<b>4,936</b>	<b>4,935</b>	<b>466,475</b>	<b>537,939</b>	<b>(789,568)</b>	<b>(1,140,028)</b>	<b>879,952</b>	<b>600,955</b>





**SHIRE OF TRAYNING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2018**

**Note 8: Disposal of Assets**

Asset Number	Asset Description	YTD Actual				Amended Budget			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	<b>Plant and Equipment</b>								
3092320	Sale of Surplus	0	140	140		0	140	140	
5123730	Tipper Bowl	0	8,000	8,000		0	8,000	8,000	
5042732	Doctors Vehicle	0	0			52,516	50,000		(2,516)
		<b>0</b>	<b>8,140</b>	<b>8,140</b>	<b>0</b>	<b>52,516</b>	<b>58,140</b>	<b>8,140</b>	<b>(2,516)</b>

**SHIRE OF TRAYNING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2018**

**Note 9: Rating Information**

RATE TYPE	Rate in	Number of Properties	Rateable Value	YTD Actual			Amended Budget				
				Rate Revenue	Interim Rates	Back Rates	Total Revenue	Rate Revenue	Interim Rate	Back Rate	Total Revenue
	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Differential General Rate</b>											
GRV - Kununoppin / Trayning	21.855800	105	579,488	126,652	0	0	126,652	126,652	0	0	126,652
GRV - Yelbeni	21.855800	3	11,660	2,548	0	0	2,548	2,548	0	0	2,548
GRV - Commercial	21.855800	12	84,010	18,361	0	0	18,361	18,361	0	0	18,361
UV - Rural	2.085100	210	48,738,000	1,016,236	280	0	1,016,516	1,016,236	0	0	1,016,236
UV - Mining	2.085100	0	0	0	0	0	0	0	0	0	0
<b>Sub-Totals</b>		<b>330</b>	<b>49,413,158</b>	<b>1,163,797</b>	<b>280</b>	<b>0</b>	<b>1,164,077</b>	<b>1,163,797</b>	<b>0</b>	<b>0</b>	<b>1,163,797</b>
<b>Minimum Payment</b>	<b>\$</b>										
GRV - Kununoppin / Trayning	310.00	31	13,411	9,610	0	0	9,610	9,610	0	0	9,610
GRV - Yelbeni	310.00	6	925	1,860	0	0	1,860	1,860	0	0	1,860
GRV - Commercial	310.00	2	455	620	0	0	620	620	0	0	620
UV - Rural	340.00	6	54,700	2,040	0	0	2,040	2,040	0	0	2,040
UV - Mining	340.00	0	0	0	0	0	0	0	0	0	0
<b>Sub-Totals</b>		<b>45</b>	<b>69,491</b>	<b>14,130</b>	<b>0</b>	<b>0</b>	<b>14,130</b>	<b>14,130</b>	<b>0</b>	<b>0</b>	<b>14,130</b>
		<b>375</b>	<b>49,482,649</b>	<b>1,177,927</b>	<b>280</b>	<b>0</b>	<b>1,178,207</b>	<b>1,177,927</b>	<b>0</b>	<b>0</b>	<b>1,177,927</b>
Discount							(46,293)				(46,294)
<b>Amount from General Rates</b>							<b>1,131,914</b>				<b>1,078,576</b>
Ex-Gratia Rates							12,228				12,228
Specified Area Rates							0				0
Rate Write Offs							(119)				(100)
<b>Totals</b>							<b>1,144,023</b>				<b>1,090,704</b>

**Comments - Rating Information**

Cross Check - Rates Levied Income Account  
Variance -1,178,210  
(3)

**SHIRE OF TRAYNING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2018**

**Note 10: Information on Borrowings**  
(a) Debenture Repayments

Particulars	01 Jul 2017	New Loans	Principal Repayments		Principal Outstanding		Interest Repayments	
			Actual	Amended Budget	Actual	Amended Budget	Actual	Amended Budget
			\$	\$	\$	\$	\$	\$
<b>Recreation and Culture</b>								
Loan 69 - Community Recreation Centre	324,486		6,430	12,968	318,056	311,518	5,543	11,164
Loan 67 - SSL - Bowls Resurface	35,242		4,160	4,160	31,082	31,082	227	1,262
<b>Transport</b>								
Loan 66 - Grader	17,079		17,079	17,079	(0)	0	352	494
<b>Economic Services</b>								
Loan 68 - Trayning Unmanned Fuel Site	128,336		7,674	15,232	120,662	113,104	1,970	4,056
Loan 70 - Trayning Unmanned Fuel Site	60,627		3,157	6,357	57,470	54,270	820	1,673
<b>Other Property and Services</b>								
Loan 65 - Works Crew Housing	41,446		27,237	27,237	14,209	14,209	1,538	1,997
	<b>607,216</b>	<b>0</b>	<b>65,737</b>	<b>83,033</b>	<b>541,479</b>	<b>524,183</b>	<b>10,450</b>	<b>20,646</b>

All debenture repayments were financed by general purpose revenue.

(b) New Debentures

No new debentures were raised during the reporting period.

**SHIRE OF TRAYNING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2018**

**Note 11: Grants and Contributions**

Grant Provider	Type	Opening Balance (a)	Amended Budget Operating (b)	Capital (c)	YTD Budget (d)	Annual Budget (d)	Post Variations (e)	Expected (d)+(e)	YTD Actual Revenue (f)	(Expended) (g)	Unspent Grant (a)+(b)+(c)-(f)+(g)
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Governance</b>											
Reimbursements - Members of Council	Operating	0	500	0	458	500		500	373	0	0
Sundry Debtor Debt Recovery Costs on Charged	Operating	0	1,104	0	1,012	1,104		1,104	1,104	0	0
Rates Debt Recovery Costs on Charged	Operating	0	8,633	0	7,914	8,633		8,633	8,633	0	0
Reimbursements - Other Governance	Operating	0	1,265	0	1,160	1,265		1,265	2,164	0	0
<b>General Purpose Funding</b>											
Federal Assistance Grant - General	Federal Government	0	466,224	0	427,372	466,224		466,224	436,485	0	0
<b>Law, Order and Public Safety</b>											
Fesa Contribution to Operating Costs	Operating	0	4,000	0	3,667	4,000		4,000	4,000	0	0
Reimbursements from FESA	Operating	0	8,177	0	7,496	8,177		8,177	8,514	0	0
<b>Health</b>											
Health Car contributions from other Councils	Non-operating	0	0	27,000	24,750	27,000		27,000	23,436	0	23,436
Health Car purchase	Operating	0	7,500	0	6,875	7,500		7,500	5,943	0	0
Medical Practice Recoop from other Shires	Operating	0	52,500	0	48,125	52,500		52,500	50,591	0	0
Income from Medical Practice Operations	Operating	0	205	0	188	205		205	205	0	0
<b>Education &amp; Welfare</b>											
Trayning primary school	Operating	0	0	0	0	0		0	0	0	0
Reimbursement Pensioners	Operating	0	350	0	321	350		350	672	0	0
<b>Housing</b>											
Reimbursements - Other Housing	Operating	0	140	0	128	140		140	140	0	0
<b>Community Amenities</b>											
Donation Friends of Kununoppin Cemetery	Operating	0	500	0	458	500		500	0	0	0
Donations - Cemetery	Operating	0	500	0	458	500		500	0	0	0
Drum Muster Reimbursements	Operating	0	472	0	433	472		472	0	0	0
<b>Recreation and Culture</b>											
Trayning Grand Stand	Heritage Council	0	0	0	0	0		0	0	2,800	2,800
Community Pool Revitalisation Grant	Dept Sport & Rec	0	0	0	0	0		0	0	0	0
Sport & Recreation Grant	Operating - Tied	0	0	0	0	0		0	0	0	0
WA Watering Towns Grant	Non-operating	0	0	0	0	0		0	0	0	0
Hall Reimbursements	Operating	0	0	0	0	0		0	0	0	0
Reimbursements - Other Recreation & Sport	Operating	0	200	0	183	200		200	0	0	0
<b>Transport</b>											
Regional Road Group	Main Roads	0	0	308,000	282,333	308,000		308,000	471,377	0	471,377
Roads to Recovery	Federal Government	0	0	563,264	516,325	563,264		563,264	423,118	0	423,118
Federal Assistance Grant - Roads	Federal Government	0	205,318	0	188,208	205,318		205,318	298,460	0	0
Direct Road Grant	Main Roads	0	61,143	0	56,048	61,143		61,143	61,143	0	0
Street Lighting Subsidy	Operating	0	3,750	0	3,438	3,750		3,750	3,820	0	0
WANDRRA Grant	Main Roads	0	0	215,000	197,083	215,000		215,000	0	0	0
<b>Economic Services</b>											
Community Water Supply Grant	Non-operating	0	0	0	0	0		0	0	0	0
Trayning Caravan Park	Non-operating	0	0	0	0	0		0	0	0	0
Biofund Grant	Operating	0	5,500	0	5,042	5,500		5,500	5,500	0	0
NRM Grant Funds	Operating	0	18,640	0	17,087	18,640		18,640	18,640	0	0
Reimbursements - NRM Expenses	Operating	0	79,444	0	72,824	79,444		79,444	35,353	0	0
Thank a Volunteer Day	Operating	0	0	0	0	0		0	0	0	0
<b>Other Property and Services</b>											
Works Supervisor - M/Vehicle Contribution	Operating	0	2,600	0	2,383	2,600		2,600	2,400	0	0
Plant Insurance Claims Reimbursed	Operating	0	4,500	0	4,125	4,500		4,500	3,083	0	0
<b>TOTALS</b>		<b>0</b>	<b>933,165</b>	<b>1,113,264</b>	<b>1,875,893</b>	<b>2,046,429</b>	<b>0</b>	<b>2,046,429</b>	<b>1,865,153</b>	<b>2,800</b>	<b>920,731</b>
<b>SUMMARY</b>											
Operating	Operating Grants, Subsidies and Contributions	0	933,165	0	846,017	933,165	0	933,165	947,223	0	0
Operating - Tied	Tied - Operating Grants, Subsidies and Contributions	0	0	0	0	0	0	0	0	0	0
Non-operating	Non-operating Grants, Subsidies and Contributions	0	0	1,113,264	1,020,492	1,113,264	0	1,113,264	917,931	2,800	920,731

**SHIRE OF TRAYNING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2018**










**Note 12: Trust Fund**

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance 01 Jul 2017	Amount Received	Amount Paid	Closing Balance 31 May 2018
	\$	\$	\$	\$
Councillor Nominations	0	400	(400)	0
Ningham Fitness Centre	228	0	124	352
Toy Library	771	0	0	771
Red FM Radio/Gym	317	0	0	317
Kununoppin Fire Brigade	500	0	0	500
Shire Housing Bonds	6,088	2,520	(1,719)	6,889
Trayning Golf Club Funds	5,903	0	0	5,903
Badminton Funds	0	0	0	0
Halls and Equipment Hire Bond	300	0	(300)	0
Unidentified Deposits	3,018	528	(528)	3,018
South Ningham Catchment Group Funds	2,416	0	0	2,416
Repertory Funds	1,707	0	0	1,707
Aqua Bubble Donations	971	0	0	971
Ningham Farm Focus Group	250	0	0	250
Playgroup Funds	1,226	0	0	1,226
	<b>23,694</b>	<b>3,448</b>	<b>(2,823)</b>	<b>24,319</b>
<b>Variance, Trust Fund to Bank Account</b>				
Variance due to Palmer Plumbing Bond paid into Municipal account not Trust				<b>200</b> <b>24,519</b>







**SHIRE OF TRAYNING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2018**

**Note 13: Capital Acquisitions**

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
 <i>Level of completion indicator, please see table at the end of this note for further detail.</i>								
<b>Buildings</b>								
<b>Governance</b>								
	Administration Building - Capital	4042540	0	0	0	0	0	
	Yelbeni Toilet	4111544	0	0	0	0	0	
	<b>Governance Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Housing</b>								
	Capital Improvements - Lot 144 (23) Adam Street	BC59		(80,900)	(80,900)	(80,000)	(80,000)	(900)
	Capital Improvements - 75 Adam Street	BC62		(6,803)	(6,803)	(25,000)	(25,000)	18,197
	Capital Improvements - Feldgate Parade	BC63		(1,001)	(1,001)	(15,000)	(15,000)	13,999
	<b>Housing Total</b>	<b>0</b>	<b>(88,704)</b>	<b>(88,704)</b>	<b>(120,000)</b>	<b>(120,000)</b>	<b>(120,000)</b>	<b>31,296</b>
<b>Recreation And Culture</b>								
	Trayning Hall Refurbishment	BC65		0	0	0	0	0
	Community Sports Facility Capex	4113548		(17,071)	(17,071)	(17,071)	(17,071)	0
	Swimming Pool Upgrade	4112002		0	0	0	0	0
	<b>Recreation And Culture Total</b>	<b>0</b>	<b>(17,071)</b>	<b>(17,071)</b>	<b>(17,071)</b>	<b>(17,071)</b>	<b>(17,071)</b>	<b>0</b>










**SHIRE OF TRAYNING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
For the Period Ended 31 May 2018

**Note 13: Capital Acquisitions**

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
 <b>Buildings Total</b>		0	(105,774)	(105,774)	(137,071)	(137,071)	31,297	
<b>Footpaths</b>								
<b>Transport</b>								
 Hughes Street Kununoppin	FCC005	(39,711)		(39,711)	(67,586)	(67,586)	27,875	
 Goomalling - Merredin Road Trayning	FCC006	(15,837)		(15,837)	(21,516)	(21,516)	5,679	
	<b>Transport Total</b>	<b>(55,548)</b>	<b>0</b>	<b>(55,548)</b>	<b>(89,102)</b>	<b>(89,102)</b>	<b>33,554</b>	
 <b>Footpaths Total</b>		<b>(55,548)</b>	<b>0</b>	<b>(55,548)</b>	<b>(89,102)</b>	<b>(89,102)</b>	<b>33,554</b>	
<b>Furniture &amp; Office Equip.</b>								
<b>Governance</b>								
 Upgrade to Server	4042563	(11,818)		(11,818)	(11,820)	(11,820)	2	
	<b>Governance Total</b>	<b>(11,818)</b>	<b>0</b>	<b>(11,818)</b>	<b>(11,820)</b>	<b>(11,820)</b>	<b>2</b>	
 <b>Furniture &amp; Office Equip. Total</b>		<b>(11,818)</b>	<b>0</b>	<b>(11,818)</b>	<b>(11,820)</b>	<b>(11,820)</b>	<b>2</b>	

**SHIRE OF TRAYNING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2018**







**Note 13: Capital Acquisitions**

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
<b>Plant &amp; Equipment</b>								
<b>Recreation And Culture</b>								
	Aqua Vac	4112600	(6,935)	(6,935)	(7,000)	(7,000)	65	
	<b>Recreation And Culture Total</b>		<b>(6,935)</b>	<b>0</b>	<b>(6,935)</b>	<b>(7,000)</b>	<b>(7,000)</b>	<b>65</b>
<b>Road Plant Purchases</b>								
	Minor Plant and Equipment	4123600	0	0	0	0	0	
	Sidetipper	4123615	(94,426)	(94,426)	(87,191)	(87,191)	(7,235)	
	Dolly	4123615	(28,203)	(28,203)	(30,000)	(30,000)	1,797	
	Single Axle Trailer	4123615	(12,954)	(12,954)	(17,000)	(17,000)	4,046	
	John Deer Ride on Mower	4123615	(6,600)	(6,600)	(8,396)	(8,396)	1,796	
	<b>Road plant Purchases Total</b>		<b>(142,183)</b>	<b>0</b>	<b>(142,587)</b>	<b>(142,587)</b>	<b>404</b>	
	<b>Plant &amp; Equipment Total</b>		<b>(149,118)</b>	<b>0</b>	<b>(149,587)</b>	<b>(149,587)</b>	<b>469</b>	
<b>Motor Vehicles</b>								
<b>Health</b>								
	Doctors Vehicle	4074701	0	0	(60,000)	(60,000)	60,000	
	<b>Health Total</b>		<b>0</b>	<b>0</b>	<b>(60,000)</b>	<b>(60,000)</b>	<b>60,000</b>	
	<b>Motor Vehicles Total</b>		<b>0</b>	<b>0</b>	<b>(60,000)</b>	<b>(60,000)</b>	<b>60,000</b>	















**SHIRE OF TRAYNING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2018**

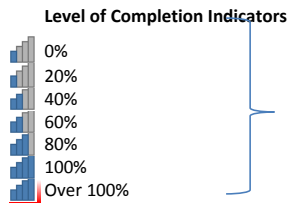
**Note 13: Capital Acquisitions**

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
<b>Infrastructure Other</b>								
<b>Community Amenities</b>								
	Sewage Waste Dump Kununoppin	BC64		(19,540)	(19,540)	(32,201)	(32,201)	12,661
	Upgrade to Kununoppin Cemetery	CEM001		(26,411)	(26,411)	(13,208)	(13,208)	(13,203)
	<b>Community Amenities Total</b>		<b>0</b>	<b>(45,951)</b>	<b>(45,951)</b>	<b>(45,409)</b>	<b>(45,409)</b>	<b>(542)</b>
<b>Recreation And Culture</b>								
	Trayning Town Dam Roaded Catchment	4113543		0	0	0	0	0
	<b>Recreation And Culture Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Tourism &amp; Area Promotion</b>								
	Sewerage Pump Pit	4132540		0	0	0	0	0
	<b>Tourism &amp; Area Promotion Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transport</b>								
	Coronation Street Kerbing	RCC042		(22,173)	(22,173)	(37,244)	(37,244)	15,071
	<b>Transport Total</b>		<b>0</b>	<b>(22,173)</b>	<b>(22,173)</b>	<b>(37,244)</b>	<b>(37,244)</b>	<b>15,071</b>
	<b>Infrastructure Other Total</b>		<b>0</b>	<b>(68,124)</b>	<b>(68,124)</b>	<b>(82,653)</b>	<b>(82,653)</b>	<b>14,529</b>

**SHIRE OF TRAYNING**  
**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY**  
**For the Period Ended 31 May 2018**

**Note 13: Capital Acquisitions**

Assets	Account	YTD Actual			Amended Budget			Strategic Reference / Comment
		New/Upgrade	Renewal	Total YTD	Annual Budget	YTD Budget	YTD Variance	
		\$	\$	\$	\$	\$	\$	
<b>Roads (Non Town)</b>								
<b>Transport</b>								
	Couper Road Flood Damage	RCW001		(107,418)	(107,418)	(117,598)	(117,598)	10,180
	Kellerberrin - Yelbeni Road	RCW002		(153,618)	(153,618)	(147,325)	(147,325)	(6,293)
	Kununoppin - Mukinbudin Road	RRG015		(399,535)	(399,535)	(309,525)	(309,525)	(90,010)
	Kununoppin - Mukinbudin Road	RTR032		(160,543)	(160,543)	(152,450)	(152,450)	(8,093)
	Trayning North Road	RTR031		(93,918)	(93,918)	(85,344)	(85,344)	(8,574)
	Lockyer Road	RTR030		(64,791)	(64,791)	(45,358)	(45,358)	(19,433)
	<b>Transport Total</b>		<b>0</b>	<b>(979,823)</b>	<b>(979,823)</b>	<b>(857,600)</b>	<b>(857,600)</b>	<b>(122,223)</b>
	<b>Roads (Non Town) Total</b>		<b>0</b>	<b>(979,823)</b>	<b>(979,823)</b>	<b>(857,600)</b>	<b>(857,600)</b>	<b>(122,223)</b>
<b>Town Streets</b>								
<b>Transport</b>								
				0	0	0	0	0
	<b>Transport Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Town Streets Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Airstrip</b>								
<b>Transport</b>								
	Airstrip Line Marking	AMC01		(8,979)	(8,979)	(9,000)	(9,000)	21
	<b>Transport Total</b>		<b>0</b>	<b>(8,979)</b>	<b>(8,979)</b>	<b>(9,000)</b>	<b>(9,000)</b>	<b>21</b>
	<b>Airstrip Total</b>		<b>0</b>	<b>(8,979)</b>	<b>(8,979)</b>	<b>(9,000)</b>	<b>(9,000)</b>	<b>21</b>
	<b>Capital Expenditure Total</b>		<b>(216,484)</b>	<b>(1,162,700)</b>	<b>(1,379,184)</b>	<b>(1,336,833)</b>	<b>(1,336,833)</b>	<b>(42,351)</b>



Percentage YTD Actual to Annual Budget  
Expenditure over budget highlighted in red.



### 10.1.2 Monthly Payment List May 2018

Date of Report:	8 <sup>th</sup> June 2018
Proponent:	N/A
File Ref:	3.2.2.3 – Accounts Payable (Creditors)
Officer:	Jacqui Cook – Senior Finance Officer
Senior Officer:	Graham Merrick – Chief Executive Officer
Officer's Disclosure of Interest:	Nil
Attachments:	Nil
Voting Requirements:	Simple Majority

#### **Introduction**

The cheques and electronic payments that have been raised during the month of May 2018 are reproduced in list form for Council's endorsement.

#### **Background**

Creditor's invoices are processed as they arrive and at regular intervals cheques and electronic funds transfers are raised for payment.

#### **Consultation**

There has been consultation with the Chief Executive Officer.

#### **Statutory Environment**

Local Government (Financial Management) Regulations 1996 –

#### **13. Payments from municipal fund or trust fund by CEO, CEO's duties as to etc.**

- (1) If the local government has delegated to the CEO the exercise of its power to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared —
  - (a) the payee's name; and
  - (b) the amount of the payment; and
  - (c) the date of the payment; and
  - (d) sufficient information to identify the transaction.
- (2) A list of accounts for approval to be paid is to be prepared each month showing —
  - (a) for each account which requires council authorisation in that month —
    - (i) the payee's name; and
    - (ii) the amount of the payment; and



- (iii) sufficient information to identify the transaction; and
  - (b) the date of the meeting of the council to which the list is to be presented.
- (3) A list prepared under subregulation (1) or (2) is to be —
- (a) presented to the council at the next ordinary meeting of the council after the list is prepared; and
  - (b) recorded in the minutes of that meeting.

The recommendation that follows is consistent with the legislative requirements.

### **Policy Implications**

There are no policy implications.

### **Financial Implications**

The following payment listing includes all payments made to third parties from Council's Municipal, Trust and Medical Practice Funds as well as transactions made on the Corporate Credit Card.

The payment listing does not include internal transfers between Council's various bank accounts such as transfers from Council's Municipal Cheque Account to and from Municipal At Call High Interest Account.

### **Strategic Implications**

There are no strategic implications.

### **Environmental Implications**

There are no environmental implications.

### **Social Implications**

There are no social implications.

### **Officer's Comment**

There is nothing out of the ordinary in the payments list for May 2018.




**Officer’s Recommendation/Council Decision**

<b>Moved: Cr ML McHugh</b>		<b>Seconded: Cr GI Yates</b>	
It is recommended that:			
Council accepts the following payments list presented for the period 1 May 2018 – 31st May 2018 totalling \$302,024.82			
Municipal Cheque	23820	to 23831	totalling 22,729.09
Municipal EFT	7024	to 7072	totalling 148,969.05
Municipal Direct Debit	DD6018.1	to DD6026.10	totalling 29,451.70
Payroll	Week 43	to Week 47	totalling 100,798.22
Municipal Bank Fees		Transactions	totalling 76.98
<b>Total Municipal Transactions</b>			<b><u>\$302,024.82</u></b>
Trust		Transactions	totalling 156.00
Credit Card		Transactions	totalling 319.20
<b>Total Trust, Medical &amp; Credit Card Transactions</b>			<b><u>\$475.20</u></b>
<b>TOTAL PAYMENTS FOR MONTH OF MAY 2018</b>			<b><u>\$302,500.02</u></b>

All payments have been checked and are fully supported by vouchers and invoices which have been duly certified as to the receipt of goods and the rendition of services and as to prices, computations, costings and amounts due for payments.

Cheques have been signed and Electronic Funds Transfers have been authorised in accordance with Councils delegation 2.3 – Creditor Payments.

Under section 5.46 (3) of the Local Government Act 1995 and regulation 19 of the Local Government (Administration) Regulations 1996, this record of the excise of Delegated Authority is Registered.



Scanned Image of Signature

Chief Executive Officer

**Resolution: 06-2018.077** **Carried:6/0**

**SHIRE OF TRAYNING**  
 Payments made from the Municipal Account for the Period 1st May 2018 to 31st May 2018  
 Presented to Council, 20th June 2018

Chq/EFT	Payment Date	Payee	Description	Amount
<b>Cheques</b>				
23820	03/05/2018	Shire of Trayning	Wages Cash Payment 02/05/2018	950.00
23821	14/05/2018	Synergy	Electricity Usage for Playgroup Building	46.50
23822	16/05/2018	Synergy	Electricity Account Charges for Various Buildings March, April & May 2018	4695.10
23823	16/05/2018	Telstra	Phone Line Charges to 1/5/18	2591.89
23824	16/05/2018	Water Corporation	Water Usage and Service Charges March - April 2018	1209.40
23825	17/05/2018	Shire of Trayning	Wages Cash Payments 17.05.18	950.00
23826	30/05/2018	Lamond Farms	Reimbursement Returned on 30/04/18 due to Incorrect Bank Details	561.00
23827	30/05/2018	Synergy	Electricity Usage at Trayning Caravan Park and Swimming Pool April- May 2018	813.35
23829	31/05/2018	Shire of Trayning	Wages Cash Payments 31.05.18	950.00
23830	31/05/2018	Shire of Trayning	Payroll Deductions	130.00
23831	30/05/2018	Water Corporation	Water Usage and Service Charges May - June 2018	9831.85
<b>TOTAL CHEQUES</b>				<b>22729.09</b>

**EFT**

EFT7024	09/05/2018	Graham Leslie Merrick	Reimbursement Expenses for Laundry Upgrade 139A Felgate Parade	881.70
EFT7025	09/05/2018	Shaw Fund Manager Pty Ltd	Payroll Deductions	437.87
EFT7026	16/05/2018	SRivers Plumbing & Gas	Clear the Blockage to the Handbasin in the Ladies Toilet Admin Office	298.37
EFT7027	16/05/2018	All-Ways Foods	Cleaning Supplies April 2018	586.65
EFT7028	16/05/2018	Australian Taxation Office	BAS & PAYG for April 18	26435.00
EFT7029	16/05/2018	Courier Australia	Freight Charges to 5th April 2018	22.80
EFT7030	16/05/2018	Cabcharge Australia Limited	Cabcharge Account - Account Keeping Fees April 2018	6.00
EFT7031	16/05/2018	DI Tomas Contracting	1x Concrete Pad - Lot 11 Wilson Street, Kununoppin	3300.00
EFT7032	16/05/2018	Fuji Xerox Australia Pty Limited	Impression Charges for Photocopier Period 1/3/18 - 31/3/18	1388.40
EFT7033	16/05/2018	Great Southern Fuel Supplies	Fuel Purchases for April 18	9445.33
EFT7034	16/05/2018	Komatsu Australia Pty Ltd	1x Service Kit for Komatsu Grader	221.18
EFT7035	16/05/2018	KTY Electrical Services	Works at 139a Felg St, Tr Pool, Tr Golf Club, Riding Club & 11 Wil St & 2x Eskys	2048.61
EFT7036	16/05/2018	Landgate	Rural UV General Valuations	3957.54
EFT7037	16/05/2018	Lo-Go Appointments	Assistance with Monthly Statement Templates & Reserves	4703.11
EFT7038	16/05/2018	Mayday Earthmoving	Dry Hire Of 1x 6 Wheel Water Truck 1/2/18 - 28/2/18 & 1/3/18 - 15/3/18	10560.00
EFT7039	16/05/2018	Merredin Flowers & Gifts	Wreath for Anzac Day Memorial Service	80.00
EFT7040	16/05/2018	Moore Stephens	Accounting Assistance March 2018 - Reserves	344.85
EFT7041	16/05/2018	Mandurah Toyota	P39 KTY4 Toyota Hilux Dcab - 120000Km Service & Repairs	1245.00
EFT7042	16/05/2018	Shire of Mt Marshall	EHO Recoup January & February 2018	3058.64
EFT7043	16/05/2018	State Library of WA	State Library WA Inter-Library Freight Charges for 2017/18	301.82
EFT7044	16/05/2018	Shire of Dandaragan	Wheatbelt 2018 Confrence Partners Program	55.00
EFT7045	16/05/2018	Trayning Ag Repairs	Various Service & Repairs to plant numbers P24, P15, P20,	4771.80
EFT7046	16/05/2018	Trayning Hotel	Accommodation for Auditors for Monday 23rd April	261.00
EFT7047	16/05/2018	Trayning Primary School	Donation to Trayning Primary School for Awards& Carnivals 17/18 Yr	300.00
EFT7048	16/05/2018	Trayning Tyres & Mechanic's	Greenkeepers Fees Month of April 2018	3025.00
EFT7049	17/05/2018	Valenti Lawyers	Professional Fees & Disbursements as per Schedule	1376.66
EFT7050	30/05/2018	All-Ways Foods	Carton Kitchen Tidy Bags & Jumbo Toilet Roll (Ctn)	173.59
EFT7051	30/05/2018	Australasian Performing Right Assoc Ltd	License Fee for the Period 01/06/2018 - 31/05/2019	71.73
EFT7052	30/05/2018	BOC Limited	Container Service Charges 29/3/18 - 27/4/18	27.37
EFT7053	30/05/2018	Courier Australia	Freight for Signage	183.66
EFT7054	30/05/2018	Frankie'S Diner	Newspapers & Milk for April 2018	69.80
EFT7055	30/05/2018	JR & A Hersey Pty Ltd	400 x Dilineators (White and Red) and 100 x White Posts.	1463.00
EFT7056	30/05/2018	KTY Electrical Services	Repairs/Replace Damaged Power Pole Trayning Dam.	2898.50
EFT7057	30/05/2018	Landgate	Minimum Charge	65.50
EFT7058	30/05/2018	Mayday Earthmoving	Supply Operator & Excavator for Floodway Works 4/4/18 - 11/4/18	8937.50
EFT7059	30/05/2018	Merredin Panel & Paint	Excess Payment on Insurance claim OKTY - CEO Vehicle	300.00
EFT7060	30/05/2018	Merredin Toyota	KTY4180 Toyota Hilux cab - Carry out 20000Km Service	426.05
EFT7061	30/05/2018	Moore Stephens	Interim Billing in Respect of Audit Year End June 18 in as per Agreement	12771.00
EFT7062	30/05/2018	Officeworks Business Direct	Stationary Supplies	248.71

EFT7063	30/05/2018	Shire of Mt Marshall	EHO Recoup to 31/03/2018	5879.90
EFT7064	30/05/2018	WA Contract Ranger Services	Ranger Services for 23/4/18 & 1/5/18	374.00
EFT7065	30/05/2018	WALGA	1x Booking - CLGF Understanding Financial Reports & Budgets Conference	50.00
EFT7066	30/05/2018	WCS Concrete Pty Ltd	Supply and Lay Concrete for Floodway	34850.64
EFT7067	30/05/2018	Wilsons Sign Solutions	Honours Board Updates	66.00
EFT7068	30/05/2018	Wren Oil	Waste Oil Disposal Collection on 24/4/18	16.50

**SHIRE OF TRAYNING**  
Payments made from the Municipal Account for the Period 1st May 2018 to 31st May 2018  
Presented to Council, 20th June 2018

<i>Chq/EFT</i>	<i>Payment Date</i>	<i>Payee</i>	<i>Description</i>	<i>Amount</i>
EFT7069	30/05/2018	Yelbeni Store	Yelbeni Store Account April 2018	765.87
EFT7071	31/05/2018	Department of Transport	Dept of Transport Refund	60.05
EFT7072	31/05/2018	Department of Transport	Dept of Transport Refund	157.35
			<b>TOTAL EFT</b>	<b>148969.05</b>

**Direct Debit**

DD6018.1	01/05/2018	Department of Transport	Dept of Transport Refund	13.10
DD6026.1	03/05/2018	WA Super	Payroll Deductions	3764.93
DD6026.2	03/05/2018	BT Lifetime Super	Superannuation Contributions	215.04
DD6026.3	03/05/2018	ATF The Merrick Super Fund	Superannuation Contributions	427.69
DD6026.4	03/05/2018	Prime Super Pty Ltd	Superannuation Contributions	630.01
DD6026.5	03/05/2018	Rest	Superannuation Contributions	345.31
DD6026.6	03/05/2018	Australian Super	Superannuation Contributions	584.62
DD6026.7	03/05/2018	ATF Rob Tanner Retirement Fund	Superannuation Contributions	346.92
DD6026.8	03/05/2018	BT Super For Life	Superannuation Contributions	203.77
DD6026.9	03/05/2018	Shaw Fund Manager Pty Ltd	Superannuation Contributions	262.72
DD6028.1	03/05/2018	Department of Transport	Dept of Transport Refund	308.85
DD6032.1	04/05/2018	Department of Transport	Dept of Transport 04/05/18	2388.35
DD6034.1	04/05/2018	Wright Express Australia Pty Ltd	Reimbursement of Fuel - Pensioners 04/05/18	52.76
DD6043.1	04/05/2018	Wright Express Australia Pty Ltd	Reimbursement of Fuel - Pensioners 04/05/19	-52.76
DD6050.1	09/05/2018	Department of Transport	Dept of Transport	76.35
DD6052.1	07/05/2018	Department of Transport	Dept of Transport	680.45
DD6061.1	08/05/2018	WA Super	Payroll Deductions	2526.79
DD6061.2	17/05/2018	ATF The Merrick Super Fund	Superannuation Contributions	427.69
DD6061.3	17/05/2018	Prime Super Pty Ltd	Superannuation Contributions	936.00
DD6061.4	17/05/2018	Rest	Superannuation Contributions	627.39
DD6061.5	17/05/2018	Australian Super	Superannuation Contributions	584.62
DD6061.6	17/05/2018	ATF Rob Tanner Retirement Fund	Superannuation Contributions	346.92
DD6061.7	17/05/2018	BT Super For Life	Superannuation Contributions	183.21
DD6061.8	17/05/2018	TWU Super	Superannuation Contributions	250.80
DD6061.9	17/05/2018	BT Lifetime Super	Superannuation Contributions	215.03
DD6067.1	17/05/2018	Department of Transport	Dept of Transport	26.70
DD6069.1	11/05/2018	Department of Transport	Dept of Transport	901.80
DD6071.1	11/05/2018	Department of Transport	Dept of Transport	115.30
DD6073.1	15/05/2018	Department of Transport	Dept of Transport	682.05
DD6075.1	16/05/2018	Department of Transport	Dept of Transport	777.15
DD6077.1	16/05/2018	Fuji Xerox Australia Pty Limited	Photocopier Agreement	195.48
DD6079.1	15/05/2018	Department of Transport	Dept of Transport	496.05
DD6081.1	17/05/2018	Department of Transport	Dept of Transport	1887.10
DD6083.1	18/05/2018	Department of Transport	Dept of Transport	434.40
DD6085.1	22/05/2018	Department of Transport	Dept of Transport	912.90
DD6087.1	23/05/2018	Australia Post	Postage and Freight for April 18	61.08
DD6089.1	24/05/2018	Wright Express Australia Pty Ltd	Fees for April 18	49.50
DD6104.1	22/05/2018	WA Super	Payroll Deductions	3123.35
DD6104.2	31/05/2018	ATF The Merrick Super Fund	Superannuation Contributions	427.69
DD6104.3	31/05/2018	Prime Super Pty Ltd	Superannuation Contributions	633.11
DD6104.4	31/05/2018	Rest	Superannuation Contributions	231.49
DD6104.5	31/05/2018	Australian Super	Superannuation Contributions	584.62
DD6104.6	31/05/2018	ATF Rob Tanner Retirement Fund	Superannuation Contributions	346.92

DD6104.7	31/05/2018	BT Super for Life	Superannuation Contributions	182.38
DD6104.8	31/05/2018	TWU Super	Superannuation Contributions	247.53
DD6104.9	31/05/2018	BT Lifetime Super	Superannuation Contributions	215.03
DD6107.1	31/05/2018	Department of Transport	Dept of Transport Refund	195.15
DD6113.1	25/05/2018	Department of Transport	Dept of Transport	133.50
DD6026.10	31/05/2018	TWU Super	Superannuation Contributions	244.86
<b>TOTAL DIRECT DEBITS</b>				<b>29451.70</b>

#### Bank Fees

779	01/05/2018	Fee - Bank Fees	Bank Fees	54.38
779	01/05/2018	Fee - Bank Fees	Bank Fees	20.00

#### SHIRE OF TRAYNING

Payments made from the Municipal Account for the Period 1st May 2018 to 31st May 2018  
Presented to Council, 20th June 2018

Chq/EFT	Payment Date	Payee	Description	Amount
779	04/05/2018	Motorpass Charges - Bank Fee	Motorpass Charges - Bank Fee	1.24
779	11/05/2018	Motorpass Charges - Bank Fee	Motorpass Charges - Bank Fee	0.90
779	24/05/2018	Motorpass Charges - Bank Fee	Motorpass Charges - Bank Fee	0.46
<b>TOTAL BANK FEES</b>				<b>76.98</b>

#### Payroll

Week 43	03/05/2018	Employees	Payroll Wages Ft Ending 02.05.18	36775.00
Week 45	17/05/2018	Employees	Payroll Wages Ft Ending 16.05.18	33206.00
Week 47	31/05/2018	Employees	Payroll Wages Ft Ending 30.05.18	30817.00
<b>TOTAL PAYROLL</b>				<b>100798.00</b>
<b>TOTAL PAYMENTS FROM MUNICIPAL ACCOUNT</b>				<b>302024.82</b>

#### SHIRE OF TRAYNING

Payments made from the Trust Account and Corporate Credit Card for the Period 1st May 2018 to 31st May 2018  
Presented to Council, 20th June 2018

All Payments	Payment Date	Payee	Description	Amount
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#### Trust Account

3169	29/05/2018	Shire of Trayning	Bond held due to rear garden damage by dogs	150.00
3170	30/05/2018	Shire of Trayning	Transfer receipt 181441 issued on 26/06/17 for new gym card to Muni	6.00
<b>TOTAL TRUST ACCOUNT</b>				<b>156.00</b>

#### Corporate Credit Card

DD6048.1	9/04/2018	St John of God Florist	Flowers for CEO Nungarin	75.00
DD6048.2	28/04/2018	Survey Monkey	Survey Monkey Monthly Subscription Fee	30.90
DD6048.3	2/05/2018	Orbit Health & Fitness	Gym Equipment	213.30
<b>TOTAL CORPORATE CREDIT CARD PURCHASES</b>				<b>319.20</b>

<b>TOTAL PAYMENTS FROM TRUST, MEDICAL &amp; CREDIT CARD ACCOUNTS</b>	<b>475.20</b>
<b>TOTAL PAYMENTS MAY 2018</b>	<b>302,500.02</b>



**SHIRE OF TRAYNING**  
**Sundry Debtor Invoices Raised for the Period 1st May 2018 to 31 May 2018**  
**Presented to Council, 20th June 2018**

Debtor Number	Invoice Date	Debtor	Description	Invoice Number	Amount
80244	08/05/18	ANTHONY BELL	Rent	4770	\$ 150.00
80055	09/05/18	SHIRE OF MUKINBUDIN	Credit note for Invoice 4767 GST incorrect	233	-\$ 6,170.16
80055	09/05/18	SHIRE OF MUKINBUDIN	30% Share Kununoppin Medical Centre for April 18	4771	\$ 6,170.16
80362	09/05/18	DFES	Yarrigan Rock	4772	\$ 9,365.34
80660	23/05/18	DLGSC - NEW MUSEUM PROJECT	Hire of Kununoppin Hall	4773	\$ 30.50
80453	23/05/18	CARMEN MORRISON	Overdue charges for DV D - Due back 24/04/18	4774	\$ 28.15
80647	29/05/18	SOUTH WEST WIRELESS	Rent	4775	\$ 280.00
80647	29/05/18	SOUTH WEST WIRELESS	Rent	4776	\$ 280.00
80646	29/05/18	EVELYN WATERS	Rent	4777	\$ 200.00
80641	29/05/18	RON LEEDER	Rent	4778	\$ 200.00
80641	29/05/18	RON LEEDER	Rent	4779	\$ 200.00
640	29/05/18	RONALD TALBOT	Rent	4780	\$ 200.00
80640	29/05/18	RONALD TALBOT	Rent	4781	\$ 200.00
80605	29/05/18	T LISTER & R WARD	Rent	4782	\$ 200.00
80608	29/05/18	RA DRISCOLL	Rent	4783	\$ 200.00
80498	29/05/18	TERRI FIFETT	Rent	4784	\$ 157.00
80498	29/05/18	TERRI FIFETT	Rent	4785	\$ 157.00
80079	29/05/18	BETTY SHANNON	Rent	4786	157.00
80079	29/05/18	BETTY SHANNON	Rent	4787	\$ 157.00
80264	29/05/18	IVAN PERKINS	Rent	4788	\$ 157.00
80083	29/05/18	ELIZABETH RAYMOND	Rent	4789	\$ 157.00
80083	29/05/18	ELIZABETH RAYMOND	Rent	4790	\$ 157.00
80511	29/05/18	KELINDA SHEARD	Rent	4791	\$ 157.00
80058	31/05/18	L M MULLINS	Private Works - Hire of Grader and Operator	4792	\$ 2,310.00
80056	31/05/18	MAIN ROADS	Street Lighting Subsiby	4793	\$ 4,201.89
80098	31/05/18	SHIRE OF MT MARSHALL	Doctors recoup Expenses May 18	4794	\$ 768.00
80055	31/05/18	SHIRE OF MUNKINBUDIN	Doctors recoup Expenses May 18	4795	\$ 768.00
80005	31/05/18	SHIRE OF NUNGARIN	Doctors recoup Expenses May 18	4796	\$ 256.00
<b>Total Invoices Raised for May 2018</b>					<b>\$ 21,093.88</b>



## 11.1 CHIEF EXECUTIVE OFFICER

### 11.1.1 2018-2019 Fees and Charges

Date of Report:	1 <sup>st</sup> June 2018
File Ref:	3.2.7.2
Officer:	Graham Merrick – Chief Executive Officer
Senior Officer:	Not Applicable
Officer's Disclosure of Interest:	Nil
Attachments:	Schedule of Fees and Charges 2018-19 -supplied with Forum Agenda
Voting Requirements:	<b>Absolute Majority</b>

#### Introduction

Council is requested to adopt the Schedule of Fees and Charges 2018-19 as presented.

#### Background

The Schedule of Fees and Charges are required to be adopted annually in line with the adoption of the annual budget.

#### Consultation

There has been consultation with the Chief Executive Officer, Works Supervisor, Executive Assistant, Senior Finance Officer and Principal Environmental Health Officer.

#### Statutory Environment

Local Government Act 1995 -

##### **6.16 Imposition of fees and charges**

- (1) A local government may impose\* and recover a fee or charge for any goods or service it provides or proposes to provide, other than a service for which a service charge is imposed.

*\* Absolute majority required*

- (2) A fee or charge may be imposed for the following -
  - (a) providing the use of, or allowing admission to, any property or facility wholly or partly owned, controlled, managed or maintained by the local government;
  - (b) supplying a service or carrying out work at the request of a person;



- (c) subject to section 5.94, providing information from local government records;
  - (d) receiving an application for approval, granting an approval, making an inspection and issuing a licence, permit, authorisation or certificate;
  - (e) supplying goods;
  - (f) such other service as may be prescribed.
- (3) Fees and charges are to be imposed when adopting the annual budget but may be -
- (a) imposed\* during a financial year; and
  - (b) amended\* from time to time during a financial year

*\*Absolute majority required.*

The recommendation that follows is consistent with the legislative requirements.

### **Policy Implications**

There are no policy implications.

### **Financial Implications**

This agenda item provides the information for the fees and charges used to estimate the annual revenue in the 2018-19 budget and the imposition of the rates and charges for the 2018-19 financial year.

### **Strategic Implications**

There are no strategic implications.

### **Environmental Implications**

There are no environmental implications.

### **Social Implications**

There are no social implications.

### **Officer's Comment**

The Schedule of Fees and Charges 2018-19 has been reviewed by relevant members of staff and considerations made to the cost of providing goods and services to the community. The items in the schedule for Council to note are as follows:

**Minutes:** Ordinary Meeting of Shire of Trayning Council held on Wed 20<sup>th</sup> June 2018 15



### Administration

There have been changes to the rental minimums for aged housing, singles units and the independent living units.

Additionally, we have clarified fees for photocopying when paper is supplied and have included the annual fee for us holding reserved number plates.

### Animal Registrations & Impound Fees

The registration fees are statutory fees set under section 17 of the *Dog Regulations 2013* and Schedule 3 of the *Cat Regulations 2012*.

### Health, Building & Town Planning

A majority of the fees set out under Health, Building & Town Planning are statutory fees that have been provided to staff by the Principal Environmental Health Officer.

No changes are proposed for those fees that Council has discretion to impose.

### Private Works

The only change proposed in this section is a differentiation in royalties paid to land owners for purchases of Gravel. The differentiation is about the costs of pushing up the gravel. A lessor royalty is proposed if Council pays for the gravel to be pushed up.

### Officer's Recommendation/Council Decision

**Moved: Cr FA Tarr**

**Seconded: Cr MS Hudson**

It is recommended that:

1. Council, pursuant to Section 6.16 of the *Local Government Act 1995*, adopt the Schedule of Fees and Charges 2018-19 as presented.
2. Council, pursuant to Section 53 of the *Cemeteries Act 1986* the council adopt the Fees and Charges for the Trayning, Kununoppin and Yelbeni Cemetery's included in the Schedule of Fees and Charges 2018-19.
3. Council, pursuant to Section 245A(8) of the *Local Government (Miscellaneous Provisions) Act 1960* the council adopt a swimming pool inspection fee of \$57.45 inclusive of GST.
4. Council, pursuant to Section 5.99 of the *Local Government Act 1995* and Regulation 34 of the *Local Government (Administration) Regulations 1996*, council adopt the following individual meeting attendance fees:

President:

Meeting Attendance:                      \$380.00



Committee Attendance: \$185.00

Councillors:

Meeting Attendance: \$185.00

Committee Attendance: \$ 95.00

1. Council, pursuant to Section 5.99A of the *Local Government Act 1995* and regulations 34A and 34AA of the *Local Government (Administration) Regulations 1996*, council adopt the following annual allowances for elected members:

Telecommunications Allowance - \$1,550.00

Information Technology Allowance - \$550.00

Travel Allowance

- \$0.5669 per kilometre for engine displacement 1600cc & under

- \$0.6866 per kilometre for engine displacement 1600cc to 2600cc

- \$0.9554 per kilometre for engine displacement 2600cc & over

2. Council, pursuant to Section 5.98(5) of the *Local Government Act 1995* and Regulation 33 of the *Local Government (Administration) Regulations 1996*, council adopts the following annual local government allowance to be paid in addition to the meeting attendance fee:

President - \$12,350.00

3. Council, pursuant to Section 5.98A of the *Local Government Act 1995* and Regulations 33A of the *Local Government (Administration) Regulations 1996*, council adopts the following annual local government allowance to be paid in addition of the meeting attendance fee:

Deputy President - \$3,087.50

**Resolution: 06-2018.078**

**Carried by Absolute Majority:6/0**



### 11.1.2 Budget Adoption 2018-19

Date of Report:	09 <sup>th</sup> May 2018
File Ref:	3.2.7.2
Officer:	Graham Merrick – Chief Executive Officer
Senior Officer:	Not Applicable
Officer's Disclosure of Interest:	Nil
Attachments:	11.1.2 DRAFT2018-19-Trayning-Statutory-Budget 11.1.2a Budget - Template V6 MW to Stat REVIEW
Voting Requirements:	<b>Absolute Majority</b>

#### **Introduction**

Council is requested to adopt the 2018-2019 Budget as presented.

#### **Background**

Local Governments must prepare annual budgets in the format prescribed in the Local Government Act 1995 and the Local Government (Financial Management) Regulations 1996.

The Shire of Trayning commenced the 2018-2019 budget process in March 2018. At this time members of the public were invited to seek sponsorship and submit requests for works and services to be considered during the budget deliberations.

Council Officers were also requested to make submissions and recommendations for budget inclusions. This was to ensure that not only the standard functions of Council, but also other projects identified within strategic planning documents, would be appropriately included in the budget for Council consideration.

#### **Consultation**

Advertising and subsequent submissions from advertising in the Ninghan.

All senior staff had involvement in the draft budget development process on numerous occasions.

Council considered Draft Budget Version 1 at its Forum held 23 May 2018 and Draft Budget Version 2 at its forum held on 29 May 2018.

#### **Statutory Environment**

Local Government Act 1995

Local Government (Financial Management) Regulations 1996 (as amended)



### **Policy Implications**

There are no policy implications.

### **Financial Implications**

This agenda item provides for the adoption of the budget and the imposition of rates and fees and charges for the 2018-2019 financial year.

### **Strategic Implications**

There are no strategic implications.

### **Environmental Implications**

There are no known significant environmental implications associated with this proposal.

### **Social Implications**

There are no known significant social implications associated with this proposal.

### **Officer's Comment**

The 2018-2019 budget seeks to provide a useful management tool with additional diagnostic reporting tools for the benefit of management and elected members to ensure compliance with Australian Accounting Standards, the Local Government Act 1995 and associated regulations.

The draft budget has been prepared with a 0.0% increase to the overall rate revenue that could have been collected through rates based on the current valuations. The rate in the dollar for GRV properties remains the same, the rate in the dollar for UV properties has been reduced to achieve parity in income due to a 3,37% increase in valuations. Minimum rates for both UV and GRV have increased to \$350.00 per assessment.

This does not mean that individual ratepayers will pay exactly the same as last year. Individual changes in valuation mean that some properties will increase, while some will stay the same or even decrease.

Funding continues to be allocated for community sponsorship and community grants. Along with funding for tourism promotion via Pioneer Pathways and Wheatbelt Way

Highlights of the budget include:

#### Schedule 4 - Governance

- Members Attendance Fees and Allowances have not increased.
- Contribution to the Central Wheatbelt Sporting has been maintained.

#### Schedule 4 – Administration

- Council's IT systems are being upgraded to ensure security and business continuance.

**Minutes:** Ordinary Meeting of Shire of Trayning Council held on Wed 20<sup>th</sup> June 2018 19



- No fees or charges have been increased other than an increase in maximum rents to be charged for the aged housing rentals.

Schedule 8 – Education & Welfare

- Council's contribution to the Trayning Primary School is maintained.

Schedule 9 – Housing

- Completion of renovations at Lot 139A Felgate Street.
- Proposed sale of two properties.
- Transfer to Housing Reserve of an amount equivalent to the housing subsidies provided by Council.

Schedule 12 – Transport

- Reconstruct a 4km section of the Kununoppin-Mukinbudin Road.
- Gravel sheeting 12 kms of Kellerberrin-Yelbeni Road.
- Construct Stage 2 of the footpath in Hughes Street Kununoppin.
- Plant purchases of a road maintenance truck and replacement utilities for the outside workforce.
- Trade in the doctors and administrations vehicles.

Schedule 13 – Economic Services

- Concept and infrastructure plans for the expansion and development of the caravan park.

The focus of this budget has been to reverse the trend of operating expenditure exceeding operating income. We are delighted to report that this has been achieved, albeit, only slightly.

**Officer's Recommendation/Council Decision**

**Moved: Cr FA Tarr**

**Seconded: Cr GI Yates**

It is recommended that:

1. Council, pursuant to the provision of Section 6.2 of the *Local Government Act 1995* and Part 3 of the *Local Government (Financial Management) Regulations 1996*, adopts the budget for the Shire of Trayning for the 2018-2019 financial year which includes the following:
  - a) Statement of Comprehensive Income by Nature and Type
  - b) Statement of Comprehensive Income by Program
  - c) Statement of Cash Flows
  - d) Rate Setting Statement
  - e) Notes to and forming part of the Budget
  - f) Budget Programme Schedules
  - g) Other Supporting Documents and Schedules
  - h) Transfers to/from Reserve accounts





2. Council, pursuant to Sections 6.32, 6.34 and 6.35 of the *Local Government Act 1995* impose the following:
  - a) Where the General Rate is to apply, for all rateable properties with Gross Rental Valuations a rate of 21.8558 cents in the dollar, with a minimum rate of \$350.00 be imposed
  - b) Where the General Rate is to apply, for all rateable properties with Unimproved Valuations a rate of 2.0240 cents in the dollar, with a minimum rate of \$350.00 be imposed.
3. Council, pursuant to Section 6.51 (1) and subject to Section 6.51(4) of the *Local Government Act 1995* and Regulation 70 of the *Local Government (Financial Management) Regulations 1996*, adopts an interest rate of 11% for rates (and charges) and costs of proceedings to recover such charges that remain unpaid after becoming due and payable.
4. Council, pursuant to Section 6.45 of the *Local Government Act 1995* and Regulation 68 of the *Local Government (Financial Management) Regulations 1996*, adopts an interest rate of 5.5% where the owner has elected to pay rates and charges through an instalment option.
5. Council, pursuant to Section 6.45 of the *Local Government Act 1995* and Regulation 64(2) of the *Local Government (Financial Management) Regulations 1996*, offer the following payment options:
  - a) Option 1  
To pay the total of rates and charges included on the rate notice in full by the due date 13 August 2018 which is thirty five (35) days after the date of service. Failure to pay such costs will attract penalty charges.
  - b) Option 2  
To pay by four (4) instalments. Details of these dates and amounts are included on the rate notice. Failure to pay such costs by the due dates will attract penalty charges. This option can only be selected where the first instalment including all arrears (if any) is paid by the due date.  
  
Payment dates are:
    - i. 13 August 2018
    - ii. 15 October 2018
    - iii. 13 December 2018
    - iv. 13 February 2019
6. Council, pursuant to Section 6.45 of the *Local Government Act 1995* and Regulation 67 of the *Local Government (Financial Management) Regulations 1996*, adopts an instalment administration charge where the owner has elected to pay rates (and charges) through an instalment option of \$15.00 for each instalment after the initial instalment is paid.



7. arrears, waste and service charges, within 21 days of the issue date of the rate notice.
8. Council, pursuant to Section 67 of the *Waste Avoidance and Resource Recovery Act 2007*, impose a Waste Collection Fee in the compulsory areas, as following:
  - a) \$200.00 per annum – for one (1) refuse mobile garbage bin (collected weekly).
  - b) \$90.00 Per annum for one (1) recycling mobile garbage bin (collected fortnightly)
  - c) \$90.00 per annum – for any additional recycling mobile garbage bins (collected fortnightly)
  - d) \$200.00 per annum – for any additional refuse mobile garbage bins (collected weekly).
9. Council accepts as part of the budgetary process, the Fees and Charges Schedule as adopted at Item 11.1.1 of the Ordinary Meeting of Council held on 20 June 2018.
10. Council, in accordance with Regulation 34(5) of the *Local Government (Financial Management) Regulations 1996*, and *AASB 1031 Materiality*, adopts a variance of 10% and a minimum of \$10,000 to be used in the statements of financial activity and annual budget review.

**Resolution: 06-2018.079**

**Carried by Absolute Majority:6/0**



## 12 NEW BUSINESS OF AN URGENT NATURE BY DECISION OF MEETING

### New Motion

**Moved: MS Hudson**

**Seconded: Cr FA Tarr**

It is recommended that:

Council accept a New Business of an Urgent Nature Item  
12.1.1 Financial Contribution to the Trayning and Districts Sporting Club.

**Resolution: 06-2018.080**

**Carried: 6/0**

Prior to any consideration of this Item;

Cr MA Brown declared a Impartiality Interest in Item 12.1.1  
Cr GI Yates declared a Impartiality Interest in Item 12.1.1  
Cr GF Waters declared a Impartiality Interest in Item 12.1.1  
Mr GL Merrick declared a Impartiality Interest in Item 12.1.1

### **12.1.1 Financial Contribution Trayning and Districts Sporting Club**

The Shire President received correspondence from the Trayning and Districts Sporting Club requesting financial assistance to install noise reducing tiles on the ceiling at the Sporting Club.

### New Motion

**Moved: Cr GF Waters**

**Seconded: Cr ML McHugh**

It is recommended that:

Standing Orders be suspended at 4:50pm to enable Council to discuss item 12.1.1.

**Resolution: 06-2018.081**

**Carried: 6/0**

### New Motion

**Moved: Cr GI Yates**

**Seconded: Cr GF Waters**

It is recommended that:

Standing Orders be reinstated at 5:01pm.

**Resolution: 06-2018.082**

**Carried: 6/0**



New Motion

**Moved: Cr GF Waters**

**Seconded: Cr MS Hudson**

It is recommended that;

1. Council agree to contribute 50% to the maximum of \$3,520 toward the acoustic solution to the ceiling in the Trayning and Distrists Sporting Club building.
2. Council to include this adjustment in Council's next Budget Review.

**Resolution: 06-2018.083**

**Carried by Absolute Majority : 6/0**



### **13 MATTERS FOR WHICH THE MEETING MAY BE CLOSED**

In accordance with Section 5.23(2) of the Local Government Act 1995, the meeting is closed to the members of the public for this item as the following sub-section applied:

5.23 . Meetings generally open to public

(2) If a meeting is being held by a council or by a committee referred to in subsection (1)(b), the council or committee may close to members of the public the meeting, or part of the meeting, if the meeting or the part of the meeting deals with any of the following —

(b) the personal affairs of any person;

#### New Motion

**Moved: Cr ML McHugh**

**Seconded: Cr GF Waters**

It is recommended that;

The meeting move behind closed doors at 5:04pm.

**Resolution: 06-2018.084**

**Carried: 6/0**



Prior to any consideration of this Item;

Mr GL Merrick declared a Financial Interest in Item 13.1.1

5.04pm- BM Taylor left the meeting.

5.07pm- BM Taylor returned to the meeting.

**Confidential**

### 13.1.1 Payment of Account

Date of Report:	9 <sup>th</sup> June 2018
File Ref:	Personnel
Officer:	Graham Merrick – Chief Executive Officer
Senior Officer:	Not Applicable
Officer's Disclosure of Interest:	Financial Interest
Attachments:	Nil
Voting Requirements:	<b>Absolute Majority</b>

#### New Motion

**Moved: Cr GI Yates**

**Seconded: Cr GF Waters**

It is recommended that;

The meeting come out from behind closed doors at 5:10pm.

**Resolution: 06-2018.086**

**Carried: 6/0**

## 14 CLOSURE

There being no further business, the Shire President thanked all Councillors and Staff present and declared the meeting closed at 5:11pm.