



**DRAFT**

# ANNUAL BUDGET 2021 - 2022







## **SHIRE OF TRAYNING**

### **BUDGET**

### **FOR THE YEAR ENDED 30 JUNE 2022**

#### **LOCAL GOVERNMENT ACT 1995**

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#### **SHIRE'S VISION**

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

**SHIRE OF TRAYNING**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	1(a)	1,171,118	1,147,064	1,150,134
Operating grants, subsidies and contributions	10(a)	977,141	1,823,633	880,355
Fees and charges	9	190,976	241,478	210,840
Interest earnings	12(a)	15,155	19,073	17,119
Other revenue	12(b)	32,058	34,163	114,837
		2,386,448	3,265,411	2,373,285
<b>Expenses</b>				
Employee costs		(665,530)	(726,411)	(975,795)
Materials and contracts		(1,340,417)	(1,015,194)	(1,161,904)
Utility charges		(119,747)	(104,837)	(125,030)
Depreciation on non-current assets	5	(1,026,689)	(1,026,547)	(903,335)
Interest expenses	12(d)	(18,267)	(21,795)	(17,586)
Insurance expenses		(115,403)	(72,118)	(117,071)
Other expenditure		(91,405)	(86,487)	(123,488)
		(3,377,458)	(3,053,389)	(3,424,209)
<b>Subtotal</b>		(991,010)	212,022	(1,050,924)
Non-operating grants, subsidies and contributions	10(b)	1,691,681	925,223	1,057,887
Profit on asset disposals	4(b)	38,500	33,417	12,000
Loss on asset disposals	4(b)	(22,800)	(401)	(13,815)
		1,707,381	958,239	1,056,072
<b>Net result</b>		<b>716,371</b>	<b>1,170,261</b>	<b>5,148</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>716,371</b>	<b>1,170,261</b>	<b>5,148</b>

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

SHIRE OF TRAYNING  
FOR THE YEAR ENDED 30 JUNE 2022

BASIS OF PREPARATION

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

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to the budget.

2020/21 ACTUAL BALANCES

Balances shown in this budget as 2020/21 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2021 no new accounting policies are to be adopted and no new policies are expected to impact the annual budget.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES  
RATES

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

SERVICE CHARGES

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

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

PROFIT ON ASSET DISPOSAL

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

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

**SHIRE OF TRAYNING**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
<b>Revenue</b>	1,9,10(a),12(a),12(b)	\$	\$	\$
Governance		26,159	26,706	35,750
General purpose funding		1,757,832	2,341,592	1,724,053
Law, order, public safety		6,328	8,077	6,300
Health		86,659	74,965	99,637
Education and welfare		507	110	500
Housing		68,419	67,675	74,130
Community amenities		54,263	75,010	50,470
Recreation and culture		6,533	8,015	4,545
Transport		336,522	597,965	330,050
Economic services		8,251	21,420	8,750
Other property and services		34,975	43,876	39,100
		2,386,448	3,265,411	2,373,285
<b>Expenses excluding finance costs</b>	4(a),5,12(c)(e)(f)(g)			
Governance		(451,709)	(436,858)	(504,312)
General purpose funding		(66,544)	(60,159)	(68,952)
Law, order, public safety		(60,852)	(57,505)	(62,588)
Health		(145,326)	(125,007)	(163,260)
Education and welfare		(83,463)	(148,622)	(125,376)
Housing		(106,945)	(108,706)	(137,951)
Community amenities		(275,624)	(179,666)	(201,610)
Recreation and culture		(559,418)	(547,635)	(669,030)
Transport		(1,511,696)	(1,155,348)	(1,238,444)
Economic services		(104,138)	(111,854)	(119,658)
Other property and services		6,524	(100,234)	(115,441)
		(3,359,191)	(3,031,594)	(3,406,622)
<b>Finance costs</b>	7,6(a),12(d)			
Governance		(95)	(182)	(181)
Recreation and culture		(14,043)	(16,949)	(13,570)
Economic services		(4,129)	(4,664)	(3,835)
		(18,267)	(21,795)	(17,586)
<b>Subtotal</b>		(991,010)	212,022	(1,050,923)
Non-operating grants, subsidies and contributions	10(b)	1,691,681	925,223	1,057,887
Profit on disposal of assets	4(b)	38,500	33,417	12,000
(Loss) on disposal of assets	4(b)	(22,800)	(401)	(13,815)
		1,707,381	958,239	1,056,072
<b>Net result</b>		<b>716,371</b>	<b>1,170,261</b>	<b>5,149</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>716,371</b>	<b>1,170,261</b>	<b>5,149</b>

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

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE

ACTIVITIES

GOVERNANCE

Administration and operation of facilities and services to members of Council

Other costs relate to tasks of assisting elected members and ratepayers on matters which do not concern specific Council services.

GENERAL PURPOSE FUNDING

General purpose funding

Rates, general purpose government grants

LAW, ORDER, PUBLIC SAFETY

Law, order and public safety

Supervision of various local laws, fire prevention, emergency services and animals.

HEALTH

Health of the community

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

EDUCATION AND WELFARE

Supporting education and welfare

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

HOUSING

Housing

Maintenance of staff and rental housing.

COMMUNITY AMENITIES

Waste and drainage

Refuse collection services, operation of refuse sites, maintenance of cemeteries, septic tank inspection and pump out services, storm water drainage maintenance and regional development.

RECREATION AND CULTURE

Recreation, heritage and culture

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

TRANSPORT

Streets, roads and depots

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

ECONOMIC SERVICES

Economic services

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

OTHER PROPERTY AND SERVICES

Other property and services

Private works operations, plant repairs and operation costs.

**SHIRE OF TRAYNING**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		1,171,118	1,189,064	1,150,134
Operating grants, subsidies and contributions		818,971	1,786,960	880,355
Fees and charges		190,976	241,478	210,840
Interest received		15,155	19,073	17,119
Goods and services tax received		0	(55,270)	(1,242)
Other revenue		32,058	34,163	114,837
		2,228,278	3,215,468	2,372,043
<b>Payments</b>				
Employee costs		(665,530)	(677,023)	(975,795)
Materials and contracts		(1,340,417)	(920,708)	(1,162,085)
Utility charges		(119,747)	(104,837)	(125,030)
Interest expenses		(18,267)	(21,795)	(17,405)
Insurance paid		(115,403)	(72,118)	(117,071)
Goods and services tax paid		0	0	1,242
Other expenditure		(91,405)	(86,487)	(123,488)
		(2,350,769)	(1,882,968)	(2,519,632)
<b>Net cash provided by (used in) operating activities</b>	3	(122,491)	1,332,500	(147,589)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for financial assets at amortised cost - self supporting loans		4,815	(4,639)	(4,645)
Payments for purchase of property, plant & equipment	4(a)	(2,008,600)	(635,978)	(1,218,050)
Payments for construction of infrastructure	4(a)	(1,568,731)	(1,285,738)	(990,208)
Non-operating grants, subsidies and contributions	10(b)	1,691,681	925,223	1,057,887
Proceeds from sale of plant and equipment	4(b)	247,000	167,272	193,785
Proceeds on financial assets at amortised cost - self supporting loans		0	9,284	4,645
<b>Net cash provided by (used in) investing activities</b>		(1,633,835)	(824,576)	(956,586)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(62,801)	(61,147)	(61,270)
Principal elements of lease payments	7	(2,038)	0	(1,951)
<b>Net cash provided by (used in) financing activities</b>		(64,839)	(61,147)	(63,221)
<b>Net increase (decrease) in cash held</b>		(1,821,165)	446,777	(1,167,396)
Cash at beginning of year		2,572,507	2,125,730	2,125,329
<b>Cash and cash equivalents at the end of the year</b>	3	<b>751,342</b>	<b>2,572,507</b>	<b>957,933</b>

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

**SHIRE OF TRAYNING**  
**RATE SETTING STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
Net current assets at start of financial year - surplus/(deficit)	2(a)	1,383,139	1,074,107	1,250,052
		1,383,139	1,074,107	1,250,052
<b>Revenue from operating activities (excluding rates)</b>				
Governance		26,159	33,441	35,750
General purpose funding		597,715	1,205,529	585,169
Law, order, public safety		6,328	8,077	6,300
Health		86,659	78,548	99,637
Education and welfare		507	110	500
Housing		68,419	67,675	74,130
Community amenities		54,263	75,010	50,470
Recreation and culture		6,533	8,015	4,545
Transport		375,022	621,064	342,050
Economic services		8,251	21,420	8,750
Other property and services		34,975	43,876	39,100
		1,264,831	2,162,765	1,246,401
<b>Expenditure from operating activities</b>				
Governance		(458,104)	(437,040)	(505,743)
General purpose funding		(66,544)	(60,159)	(68,952)
Law, order, public safety		(60,852)	(57,505)	(62,588)
Health		(152,626)	(125,007)	(167,060)
Education and welfare		(83,463)	(148,622)	(125,376)
Housing		(106,945)	(108,706)	(137,951)
Community amenities		(275,624)	(179,666)	(201,610)
Recreation and culture		(573,461)	(564,584)	(682,600)
Transport		(1,511,696)	(1,155,749)	(1,239,409)
Economic services		(108,267)	(116,518)	(123,493)
Other property and services		(2,676)	(100,234)	(123,241)
		(3,400,258)	(3,053,790)	(3,438,023)
Non-cash amounts excluded from operating activities	2(b)	1,011,223	1,002,268	905,376
<b>Amount attributable to operating activities</b>		258,935	1,185,350	(36,194)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions		1,691,681	925,223	1,057,887
Payments for property, plant and equipment	4(a)	(2,008,600)	(635,978)	(1,218,050)
Payments for construction of infrastructure	4(a)	(1,568,731)	(1,285,738)	(990,208)
Payments for financial assets at amortised cost - self supporting loans		4,815	(4,642)	
Proceeds from disposal of assets	4(b)	247,000	167,272	193,785
Proceeds from financial assets at amortised cost - self supporting loans		0	9,284	4,645
		(1,633,835)	(824,579)	(951,941)
<b>Amount attributable to investing activities</b>		(1,633,835)	(824,579)	(951,941)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(62,801)	(61,147)	(61,270)
Principal elements of finance lease payments	7	(2,038)	0	(1,951)
Transfers to cash backed reserves (restricted assets)	8(a)	(57,538)	(68,219)	(87,528)
Transfers from cash backed reserves (restricted assets)	8(a)	337,160	15,671	0
<b>Amount attributable to financing activities</b>		214,783	(113,695)	(150,749)
<b>Budgeted deficiency before imposition of general rates</b>		(1,160,117)	247,076	(1,138,884)
<b>Estimated amount to be raised from general rates</b>	1	1,160,117	1,136,063	1,138,884
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2(a)	<b>0</b>	<b>1,383,139</b>	<b>0</b>

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





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**SHIRE OF TRAYNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**  
**1. RATES**

**(a) Rating Information**

RATE TYPE	Rate in	Number of properties	Rateable value	2021/22 Budgeted rate revenue	2021/22 Budgeted interim rates	2021/22 Budgeted back rates	2021/22 Budgeted total revenue	2020/21 Actual total revenue	2020/21 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
<b>General rate</b>									
<b>Gross rental valuations</b>									
GRV Kununoppin/Trayning	22.37300	106	553,801	123,902	0	0	123,902	126,933	123,969
GRV - Yelbeni	22.37300	3	10,360	2,318	0	0	2,318	2,318	2,318
GRV - Commercial	22.37300	12	70,846	15,850	0	0	15,850	13,278	15,850
<b>Unimproved valuations</b>									
UV - Rural	1.75810	201	59,703,503	1,049,647	0	0	1,049,646	1,023,297	1,031,747
UV - Mining	1.72810	0	0	0	0	0	0	0	0
<b>Sub-Totals</b>		322	60,338,510	1,191,718	0	0	1,191,717	1,165,826	1,173,884
<b>Minimum</b>	\$								
<b>Minimum payment</b>									
<b>Gross rental valuations</b>									
GRV Kununoppin/Trayning	400	29	(1,882)	11,600	0	0	11,600	11,600	10,800
GRV - Yelbeni	400	6	925	2,400	0	0	2,400	2,400	2,400
GRV - Commercial	400	2	420	800	0	0	800	800	800
<b>Unimproved valuations</b>									
UV - Rural	400	5	(7,110,795)	2,000	0	0	2,000	3,200	2,000
UV - Mining	400	4	0	1,600	0	0	1,600	0	0
<b>Sub-Totals</b>		46	(7,111,332)	18,400	0	0	18,400	18,000	16,000
		368	53,227,178	1,210,118	0	0	1,210,117	1,183,826	1,189,884
Discounts (Refer note 1(c))							(50,000)	(47,763)	(51,000)
<b>Total amount raised from general rates</b>							1,160,117	1,136,063	1,138,884
Ex gratia rates							11,001	11,001	11,250
<b>Total rates</b>							1,171,118	1,147,064	1,150,134

All land (other than exempt land) in the Shire of Trayning is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire of Trayning.

The general rates detailed for the 2021/22 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF TRAYNING

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2022

1. RATES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<b>Option one</b>				
Single full payment	30/09/2021	0	0.0%	7.0%
First instalment				
Second instalment				
<b>Option two</b>				
First instalment	30/09/2021	0	0.0%	7.0%
Second instalment	1/11/2021	5	5.5%	7.0%
Third instalment	5/01/2022	5	5.5%	7.0%
Fourth instalment	9/03/2022	5	5.5%	7.0%

	2021/22 Budget revenue	2020/21 Actual revenue	2020/21 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	320	315	1,350
Instalment plan interest earned	1,000	1,406	1,000
Unpaid rates and service charge interest earned	4,000	6,469	4,000
	5,320	8,190	6,350

SHIRE OF TRAYNING

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2022

1. RATES (CONTINUED)

The Shire did not raise specified area rates for the year ended 30th June 2022.

The Shire did not raise service charges for the year ended 30th June 2022.

1. RATES (CONTINUED)

(c) Rates discounts

Rate or fee to which discount is granted	Discount %	Discount (\$)	2021/22 Budget	2020/21 Actual	2020/21 Budget	Circumstances in which discount is granted
Rates	5.0%		\$ 50,000	\$ 47,763	\$ 51,000	When rates are paid in full by the due date (30/8/2021)
			50,000	47,763	51,000	

(d) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2021/22 Budget	2020/21 Actual	2020/21 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
General Rates	"Waiver"	100.0%		\$ 400	\$ 400	\$ 400	Council Decision, LGA s6.47	Community purposes
				400	400	400		



**SHIRE OF TRAYNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**  
**2. NET CURRENT ASSETS**

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

**Current assets**

Cash and cash equivalents- unrestricted  
Cash and cash equivalents - restricted  
Financial assets - unrestricted  
Receivables  
Inventories

**Less: current liabilities**

Trade and other payables  
Contract liabilities  
Lease liabilities  
Long term borrowings  
Employee provisions

**Net current assets**

**Less: Total adjustments to net current assets**

**Net current assets used in the Rate Setting Statement**

Note	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
	\$	\$	\$
3	380,147	1,763,520	218,723
3	371,195	808,987	739,208
	4,994	4,815	4,649
	135,484	135,484	92,016
	29,247	29,247	14,166
	921,067	2,742,053	1,068,762
	(370,335)	(370,335)	(205,448)
	0	(158,170)	0
7	87	(1,951)	0
6	(64,505)	(62,801)	(61,270)
	(143,991)	(143,991)	(146,955)
	(578,744)	(737,248)	(413,673)
	342,323	2,004,805	655,089
2.(c)	(342,323)	(621,666)	(655,089)
	0	1,383,139	0



**SHIRE OF TRAYNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**  
**2 (d) NET CURRENT ASSETS (CONTINUED)**

**SIGNIFICANT ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

**TRADE AND OTHER PAYABLES**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire of Trayning becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

**PREPAID RATES**

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

**INVENTORIES**

**General**

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

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

**Superannuation**

The Shire of Trayning contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Trayning contributes are defined contribution plans.

**LAND HELD FOR RESALE**

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

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

**CONTRACT ASSETS**

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

**TRADE AND OTHER RECEIVABLES**

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

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

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

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

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

**PROVISIONS**

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

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

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

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

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

**CONTRACT LIABILITIES**

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

**3. RECONCILIATION OF CASH**

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

	Note	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
Cash at bank and on hand		326,731	1,819,428	296,736
Reserve account		424,611	753,079	661,195
<b>Total cash and cash equivalents</b>		<b>751,342</b>	<b>2,572,507</b>	<b>957,931</b>
Held as				
- Unrestricted cash and cash equivalents		380,147	1,763,520	218,723
- Restricted cash and cash equivalents		371,195	808,987	739,208
		<b>751,342</b>	<b>2,572,507</b>	<b>957,931</b>
<b>Restrictions</b>				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		371,195	808,987	739,208
- Restricted financial assets at amortised cost - term deposits		53,416	53,416	0
		<b>424,611</b>	<b>862,403</b>	<b>739,208</b>
The restricted assets are a result of the following specific purposes to which the assets may be used:				
Reserves - cash/financial asset backed	8	424,611	704,233	739,208
Contract liabilities		0	158,170	0
		<b>424,611</b>	<b>862,403</b>	<b>739,208</b>
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		<b>716,371</b>	<b>1,170,261</b>	<b>5,149</b>
Depreciation	5	1,026,689	1,026,547	903,335
(Profit)/loss on sale of asset	4(b)	(15,700)	(33,016)	1,815
(Increase)/decrease in receivables		0	(29,943)	0
(Increase)/decrease in inventories		0	(15,081)	0
Increase/(decrease) in payables		0	158,956	0
Increase/(decrease) in contract liabilities		(158,170)	(20,000)	0
Increase/(decrease) in employee provisions		0	(1)	0
Non-operating grants, subsidies and contributions		(1,691,681)	(925,223)	(1,057,887)
<b>Net cash from operating activities</b>		<b>(122,491)</b>	<b>1,332,500</b>	<b>(147,588)</b>

**SIGNIFICANT ACCOUNTING POLICES****CASH AND CASH EQUIVALENTS**

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 2 - Net Current Assets.

**FINANCIAL ASSETS AT AMORTISED COST**

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

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



SHIRE OF TRAYNING

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2022

4. FIXED ASSETS

(a) Acquisition of Assets

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

	Reporting program											
	Governance	Law, order, public safety	Health	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services	2021/22 Budget total	2020/21 Actual total	2020/21 Budget total
Asset class	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>												
Buildings - non-specialised	0	0	0	45,070	0	0		0	0	45,070	0	0
Buildings - specialised	60,000	838,345	0	0	4,000	184,260		19,765	0	1,106,370	228,491	720,000
Furniture and equipment	48,000	0	0	15,000	0	0		0	0	63,000	0	13,500
Plant and equipment	59,580	0	59,580	0	0	0	625,000	0	50,000	794,160	407,487	484,550
	167,580	838,345	59,580	60,070	4,000	184,260	625,000	19,765	50,000	2,008,600	635,978	1,218,050
<i>Infrastructure</i>												
Infrastructure - roads	0	0	0	0	0	0	1,113,744	0	0	1,113,744	955,753	953,453
Infrastructure - Footpaths	0	0	0	0	0	0	202,261	0	0	202,261	44,053	36,755
Infrastructure - Airstrip	0	0	0	0	0	0	67,500	0	0	67,500	0	0
Infrastructure - Other	0	0	0	0	10,000	63,809	0	0	0	73,809	277,267	0
Infrastructure - Water	0	0	0	0	0	111,417	0	0	0	111,417	8,665	0
	0	0	0	0	10,000	175,226	1,383,505	0	0	1,568,731	1,285,738	990,208
Total acquisitions	167,580	838,345	59,580	60,070	14,000	359,486	2,008,505	19,765	50,000	3,577,331	1,921,716	2,208,258

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

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

SHIRE OF TRAYNING  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2022  
 4. FIXED ASSETS

(b) Disposals of Assets

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

	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss	2020/21 Actual Net Book Value	2020/21 Actual Sale Proceeds	2020/21 Actual Profit	2020/21 Actual Loss	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program</b>												
Governance	51,300	45,000	0	(6,300)	41,447	48,182	6,735	0	45,000	43,750	0	(1,250)
Health	52,300	45,000	0	(7,300)	48,235	51,818	3,583	0	52,000	48,200	0	(3,800)
Transport	88,500	127,000	38,500	0	44,574	67,272	23,099	(401)	52,600	63,635	12,000	(965)
Other property and services	39,200	30,000	0	(9,200)		0	0	0	46,000	38,200	0	(7,800)
	231,300	247,000	38,500	(22,800)	134,256	167,272	33,417	(401)	195,600	193,785	12,000	(13,815)
<b>By Class</b>												
<u>Property, Plant and Equipment</u>												
Plant and equipment	231,300	247,000	38,500	(22,800)	134,256	167,272	33,417	(401)	195,600	193,785	12,000	(13,815)
	231,300	247,000	38,500	(22,800)	134,256	167,272	33,417	(401)	195,600	193,785	12,000	(13,815)

SIGNIFICANT ACCOUNTING POLICIES

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

**SHIRE OF TRAYNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**  
**5. ASSET DEPRECIATION**

**By Program**

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

**By Class**

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - Footpaths
Infrastructure - Airstrip
Infrastructure - Other
Infrastructure - Water

2021/22 Budget	2020/21 Actual	2020/21 Budget
\$	\$	\$
46,662	46,444	40,176
1,929	1,926	1,768
7,763	7,599	5,971
30,930	30,891	28,352
35,706	35,661	38,408
5,982	5,975	5,483
173,682	173,467	150,929
592,094	591,358	529,766
13,226	13,209	11,687
118,715	120,017	90,793
1,026,689	1,026,547	903,333
16,707	16,705	21,010
223,149	223,118	195,929
7,056	7,055	6,475
141,960	141,940	107,594
555,076	554,999	496,649
14,333	14,331	12,900
7,371	7,370	6,764
46,971	46,965	43,105
14,066	14,064	12,908
1,026,689	1,026,547	903,334

**SIGNIFICANT ACCOUNTING POLICIES**

**DEPRECIATION**

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

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

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

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

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

**AMORTISATION**

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

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

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

SHIRE OF TRAYNING

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2022

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2021	2021/22 Budget New Loans	2021/22 Budget Principal Repayments	Budget Principal outstanding 30 June 2022	2021/22 Budget Interest Repayments	Actual Principal 1 July 2020	2020/21 Actual New Loans	2020/21 Actual Principal Repayments	Actual Principal outstanding 30 June 2021	2020/21 Actual Interest Repayments	Budget Principal 1 July 2020	2020/21 Budget New Loans	2020/21 Budget Principal Repayments	Budget Principal outstanding 30 June 2021	2020/21 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and culture																		
Community Recreation (	69	WATC		282,903	0	(14,805)	268,098	(10,426)	297,226	0	(14,323)	282,903	(11,919)	297,226	0	(14,325)	282,901	(9,810)
Trayning Aquatic Centre	71	WATC		181,395	0	(18,902)	162,493	(2,809)	200,000	0	(18,605)	181,395	(4,094)	200,000	0	(18,720)	181,280	(2,955)
Economic services																		
Loan 68 - Trayning Unm	68	WATC		72,082	0	(17,205)	54,877	(2,772)	88,772	0	(16,690)	72,082	(3,200)	88,771	0	(16,690)	72,081	(2,690)
Loan 70 - Trayning Unm	70	WATC		37,306	0	(7,074)	30,232	(1,357)	44,193	0	(6,887)	37,306	(1,464)	44,193	0	(6,890)	37,303	(1,145)
				573,686	0	(57,986)	515,700	(17,364)	630,191	0	(56,505)	573,686	(20,677)	630,190	0	(56,625)	573,565	(16,600)
Self Supporting Loans																		
Recreation and culture																		
SSL - Bowls Resurface	67	WATC	0	17,651	0	(4,815)	12,836	(808)	22,293	0	(4,642)	17,651	(937)	22,293	0	(4,645)	17,648	(805)
				17,651	0	(4,815)	12,836	(808)	22,293	0	(4,642)	17,651	(937)	22,293	0	(4,645)	17,648	(805)
				591,337	0	(62,801)	528,536	(18,172)	652,484	0	(61,147)	591,337	(21,614)	652,483	0	(61,270)	591,213	(17,405)

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

The self supporting loan(s) repayment will be fully reimbursed.



SHIRE OF TRAYNING

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2022

6. INFORMATION ON BORROWINGS

(b) New borrowings - 2021/22

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2022

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2021 nor is it expected to have unspent borrowing funds as at 30th June 2022.

(d) Credit Facilities

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
<b>Undrawn borrowing facilities</b>			
<b>credit standby arrangements</b>			
Bank overdraft limit	200,000	200,000	200,000
Bank overdraft at balance date	0	0	0
Credit card limit	20,000	20,000	20,000
Credit card balance at balance date	0	0	0
<b>Total amount of credit unused</b>	220,000	220,000	220,000
<b>Loan facilities</b>			
Loan facilities in use at balance date	528,536	591,337	591,213

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2021	2021/22 Budgeted Increase/ (Decrease)	Amount as at 30th June 2022
Westpac	To cover shortfalls	2007	\$ 200,000	\$ 0	\$ 200,000
			200,000	0	200,000

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

SHIRE OF TRAYNING

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2022

7. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2021	2021/22 Budget New Leases	2021/22 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2022	2021/22 Budget Lease Interest Repayments	Actual Principal 1 July 2020	2020/21 Actual New Leases	2020/21 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2021	2020/21 Actual Lease Interest repayments	Budget Principal 1 July 2020	2020/21 Budget New Leases	2020/21 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2021	2020/21 Budget Lease Interest repayments
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Governance</b>																			
Fuji Xerox DocuCentre IV C C5077C4207	Fuji Xerox	4.5%	60 months		5,042	0	(2,038)	3,004	(95)	5,042	0	0	5,042	(181)	5,042	0	(1,951)	3,091	181
					5,042	0	(2,038)	3,004	(95)	5,042	0	0	5,042	(181)	5,042	0	(1,951)	3,091	181

SIGNIFICANT ACCOUNTING POLICIES

<p><b>LEASES</b></p> <p>At the inception of a contract, the Shire assesses whether the contract is, or contains, a lease.</p> <p>A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.</p> <p>At the commencement date, a right-of-use asset is recognised at cost and a lease liability.</p> <p>at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.</p>	<p><b>LEASE LIABILITIES</b></p> <p>The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.</p>
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SHIRE OF TRAYNING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2022  
8. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance	2020/21 Actual Opening Balance	2020/21 Actual Transfer to	2020/21 Actual Transfer (from)	2020/21 Actual Closing Balance	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Leave Reserve	22,630	233	0	22,863	22,623	7	0	22,630	22,623	226	0	22,849
(b) Plant Reserve	520,903	5,474	(337,160)	189,217	452,746	68,157	0	520,903	452,742	83,932	0	536,674
(c) Building Reserve	59,094	30,617	0	89,711	59,075	19	0	59,094	59,075	1,411	0	60,486
(d) Facilities Reserve	7,550	85	0	7,635	7,548	2	0	7,550	7,548	754	0	8,302
(e) Medical Reserve	55,584	574	0	56,158	55,566	18	0	55,584	55,566	705	0	56,271
(f) Rubbish Tip Reserve	29,270	10,301	0	39,571	29,261	9	0	29,270	29,260	292	0	29,552
(g) Swimming Pool Reserve	9,189	10,254	0	19,443	24,853	7	(15,671)	9,189	24,853	92	0	24,945
(h) Performance & Retention Reserve	13	0	0	13	13	0	0	13	13	116	0	129
	704,233	57,538	(337,160)	424,611	651,685	68,219	(15,671)	704,233	651,680	87,528	0	739,208

(b) Cash Backed Reserves - Purposes

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

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

**9. FEES & CHARGES REVENUE**

Governance
General purpose funding
Law, order, public safety
Health
Housing
Community amenities
Recreation and culture
Economic services
Other property and services

2021/22 Budget	2020/21 Actual	2020/21 Budget
\$	\$	\$
9,861	11,795	20,750
320	315	1,350
2,028	3,696	2,000
27,000	30,956	27,250
68,318	66,200	74,030
54,263	75,010	50,220
5,725	6,740	3,740
8,251	21,358	8,750
15,210	25,408	22,750
190,976	241,478	210,840

**10. GRANT REVENUE****By Program:****(a) Operating grants, subsidies and contributions**

Governance
General purpose funding
Health
Education and welfare
Housing
Recreation and culture
Transport
Other property and services

2021/22 Budget	2020/21 Actual	2020/21 Budget
\$	\$	\$
8,521	2,893	0
572,347	1,176,303	556,555
59,659	44,009	0
507	110	0
101	1,475	0
0	495	0
330,184	589,926	323,800
5,822	8,422	0
977,141	1,823,633	880,355

**(b) Non-operating grants, subsidies and contributions**

Governance
Law, order, public safety
Health
Housing
Recreation and culture
Transport
Economic services

2021/22 Budget	2020/21 Actual	2020/21 Budget
\$	\$	\$
50,000	49,461	0
776,335	20,000	468,182
10,206	4,857	5,110
0	2,250	0
90,000	224,359	0
765,140	602,095	584,595
0	22,201	0
1,691,681	925,223	1,057,887

Total grants, subsidies and contributions

2,668,822 2,748,856 1,938,242



**SHIRE OF TRAYNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**  
**11. REVENUE RECOGNITION**

**SIGNIFICANT ACCOUNTING POLICIES**

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition	Accounting standard
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued	AASB 15 AASB 1058
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued	AASB 15 AASB 1058
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued	AASB 15 AASB 1058
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared	AASB 15
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared	AASB 15
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled	AASB 1058
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval	AASB 1058
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle	AASB 1058
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs	AASB 1058
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service	AASB 15 AASB 1058
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility	AASB 1058
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event	AASB 1058
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire	AASB 15
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right	AASB 15
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works	AASB 1058
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods	AASB 1058
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled	AASB 15
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed	AASB 15

**(a) Interest earnings**

Other interest revenue (refer note 1b)

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

## Reimbursements and recoveries

### (c) Auditors remuneration

Other services

## Interest expense on lease liabilities

## Telecommunications allowance

General rate

## Office equipment

2021/22 Budget	2020/21 Actual	2020/21 Budget
\$	\$	\$
7,538	212	9,514
2,617	10,605	2,305
0	381	300
5,000	7,875	5,000
15,155	19,073	17,119
32,058	34,163	114,837
32,058	34,163	114,837
(47,500)	(45,620)	(47,500)
(2,500)	(3,528)	(60,000)
(50,000)	(49,148)	(107,500)
18,172	21,614	17,405
95	181	181
18,267	21,795	17,586
(20,888)	(22,581)	(27,500)
(12,350)	(12,350)	(12,350)
(3,088)	(3,088)	(3,088)
(5,324)	(1,608)	(5,250)
(14,378)	(12,600)	(14,700)
(56,028)	(52,227)	(62,888)
0	(105)	(5,000)
0	(105)	(5,000)
(2,133)	(2,132)	(2,200)
(2,133)	(2,132)	(2,200)

13 SIGNIFICANT ACCOUNTING POLICIES - OTHER  
INFORMATION

GOODS AND SERVICES TAX (GST)

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

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

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

## 2021/22 Capital Projects

GL	Job No	Description	\$
<b>Buildings</b>			
4092541	BC62	LOT 11 WILSON STREET - KUNUNOPPIN	7,300
4042540	BC61	ADMIN OFFICE, LIBRARY & COUNCIL CHAMBERS CNR RAILWAY & T	60,000
<i>3042352</i>		<i>LRCIP Funding</i>	<i>50,000</i>
4051002	BC76	EMERGENCY SERVICES SHED SUTHERLAND ST	838,345
<i>3051301</i>		<i>DFES Grant Funding</i>	<i>776,335</i>
4111540	BC05	TRAYNING HALL CNR RAILWAY & TWINE STS	30,000
4092542	BC30	COMMUNITY HOUSING SINGLE UNIT 21 GLASS ST	5,000
4092542	BC52	COMMUNITY HOUSING AGED PERSONS 14 CORONATION ST	32,770
4105502	BC91	PUBLIC TOILET INFORMATION BAY RESERVE OFF MAIN RD	4,000
4111543	BC33	HALL WILSON ST	30,000
4112002	BC21	Trayning Aquatic and Recreation Centre (Building)	17,900
4111547	BC84	DON MASON COMMUNITY CENTRE LOT 8 RAILWAY ST	16,000
4111545	BC41	COMMUNITY CENTRE HUGHES ST	65,000
<i>3111308</i>		<i>LRCIP Funding</i>	<i>50,000</i>
4113547	BC87	AFTERNOON TEA/SPORTS PAVILLION RECREATION GROUND SUTHI	10,660
4113547	BC85	Trayning Recreation Ground Ablution Block	4,700
4132540	BC36	CAMP KITCHEN CARAVAN PARK KELLERBERRIN/BENCUBBIN RD	19,765
4111542	BC86	Trayning Church	10,000
<b>Total Building Capex</b>			<b>1,151,440</b>
<b>Total Capital Grants</b>			<b>876,335</b>
<b>Furniture &amp; Equipment</b>			
4042560		SYNERGYSOFT IMPLEMENTATION - ACCOUNTING SOFTWARE	42,000
4042565		Council Chamber Furniture	6,000
4092532		Furniture & Equipment for Short Stay Accommodation	15,000
<b>Total Furniture &amp; Equipment</b>			<b>63,000</b>
<b>Plant &amp; Equipment</b>			
4123615		Cat Cs563E Road Roller	160,000
<i>5123730</i>		<i>Trade In</i>	<i>25,000</i>
4123615		KOMATSU GRADER GD555-5	340,000
<i>5123730</i>		<i>Trade In</i>	<i>90,000</i>
4123604		2014 Ford XL Ranger Dual Cab 3.2 Ltr Turbo Diesel Manual Utilitiy -	40,000
<i>5123730</i>		<i>Trade In</i>	<i>12,000</i>
4042566		CEO Prado Wagon	59,580
<i>5042730</i>		<i>Trade In</i>	<i>45,000</i>
4074701		Dr Prado Wagon	59,580
<i>5042732</i>		<i>Trade In</i>	<i>45,000</i>
4142570		Works Supervisor Dual Cab Hilux	50,000
<i>5142570</i>		<i>Trade In</i>	<i>30,000</i>
4123615		New - root rake grab bucket for loader	30,000
4123615		New - flail mower for tractor	24,000
4123615		New - portable traffic signals	15,000
4123615		New - herbicide spray unit for tractor or truck	10,000
4123615		New - hydraulic post hold borer	6,000
<b>Total Capital Expenditure - Plant &amp; Equipment</b>			<b>794,160</b>
<b>Total Proceeds - Plant &amp; Equipment</b>			<b>247,000</b>

## 2021/22 Capital Projects

GL	Job No	Description	\$
<b>Infrastructure Roads &amp; Footpaths</b>			
Council Funded Projects			
4121001	RCC041	Appleyard Road Kununoppin	149,088
4121001	RCC046	Wilson Street RAV Upgrade	55,155
4121001	RCC080	Glass Street Kununoppin	18,250
Roads to Recovery Projects			
4121003	RTR010	Gent Road	255,678
4121003	RTR014	Gale Road	121,150
3121310		<i>Roads to Recovery Grant Funds</i>	292,095
Regional Road Group Project			
4121002	RRG014	Kununoppin-Mukinbudin Road	514,423
3121301		<i>Regional Road Group Grant</i>	317,017
Footpath Projects			
4121010	FCC80	Glass Street Footpath, Kununoppin	32,060
4121010	FCC03	Coronation Street Footpath	82,397
4121010	FCC02	Mary Street Footpath	10,193
4121010	FCC67	Glass Street Footpath, Trayning	43,867
4121010	FCC69	George Street Footpath	19,002
4121010	FCC04	Training Railway Reserve Footpath	14,742
3121320		<i>LRCIP Grant</i>	88,528
<b>Total Road &amp; Footpath Capex</b>			<b>1,316,005</b>
<b>Total Road &amp; Footpath Grants</b>			<b>798,025</b>
<b>Infrastructure Other</b>			
4113549	BC89	KUNUNOPPIN RECREATION GROUNDS	13,809
4124690	AC01	AIRPORT FENCING	67,500
3124305		<i>RAUP Grant Funds</i>	67,500
4112010	BC88	SWIMMING POOL 25M POOL	50,000
4105501	CEM001	Cemetery Infrastructure Assets	10,000
<b>Total Other Infrastructure Capex</b>			<b>141,309</b>
<b>Total Other Infrastructure Grants</b>			<b>67,500</b>
<b>Infrastructure - Water</b>			
4113543	BC35	INW - TRAYNING TOWN DAM - 155-173 SUTHERLAND ST	111,417
3113323		<i>LRCIP Grant</i>	40,000
<b>Total Water Capex</b>			<b>111,417</b>
<b>Total Water Grants</b>			<b>40,000</b>
<b>TOTAL PROPERTY, PLANT &amp; EQUIPMENT CAPEX</b>			<b>2,008,600</b>
<b>TOTAL INFRASTRUCTURE CAPEX</b>			<b>1,568,731</b>
<b>TOTAL CAPITAL PROJECTS</b>			<b>3,577,331</b>



# SHIRE OF TRAYNING SCHEDULE OF FEES AND CHARGES 2021/22

Agenda Attachment 9.3.4

2021/22  
Charge  
\$

## Administration

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

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

### Large Format Printing

A1		
- Plain Bond	Per page	15.00
- Semi Gloss	Per page	38.50
- Full Gloss	Per page	38.50
A1 - Plan Prints		
- Plain Bond	Per page	12.00
A2		
- Plain Bond	Per page	
- Semi Gloss	Per page	28.00
- Full Gloss	Per page	28.00
A3		6.00
- Plain Bond	Per page	
- Semi Gloss	Per page	22.50
- Full Gloss	Per page	22.50

### Laminating

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

### Document Binding

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

*Plus Photocopying/Printing Costs if Applicable*



# SHIRE OF TRAYNING SCHEDULE OF FEES AND CHARGES 2021/22

Agenda Attachment 9.3.4

			2021/22 Charge \$
<b>Advertising</b>			
Ninghan News - Black & White			
- 1/4 Page	Per issue		10.00
- 1/2 Page	Per issue		15.00
- Full Page	Per issue		20.00
Ninghan News - Colour			
- Full Page	Per issue		30.00
Local Telephone Directory			
- 1/8 Page	Annually		31.00
- 1/4 Page	Annually		43.00
- 1/2 Page	Annually		64.00
- Full Page	Annually		101.00
<b>Publications</b>			
Ninghan News			No charge
History Books	Each		50.00
History Books Postage	Each		16.00
Local Telephone Directory	Each		3.50
Electoral Rolls	Each		22.00
Shire Maps	Each		16.00
<b>Secretarial &amp; Office Services</b>			
General Secretarial Work	Per 1/4 hour		20.00
Facsimile			
- Send - within Australia	Per Recipient		5.50
- Send - Overseas	Per Recipient		11.00
- Receive	Per page		0.50
<b>Local Authority Vehicle Licence Plates</b>			
Plate Fee	Per Issue		200.00
<b>Library Internet Usage</b>			
Seniors			No Charge
Non-Senior	Per hour		2.50
<b>Sundry Debt Collection cost</b>			
			At Cost
<b>Interest on unpaid accounts</b>			
	Per Annum		No charge
<b>Freedom of Information</b>			
Application Fee			
- Non-Personal Information			30.50
Time Dealing with Application - Copying, Transcribing & Dupl	Per hour		30.50
Staff Supervised Access	Per hour		30.50
Duplication of Tape, Film or Computer Information	Per Item		At Cost
Delivery, Packaging & Postage	Per Item		At Cost

*In cases where charges levied are expected to be higher than \$25, the applicant will be provided with an estimate of charges as soon as possible after receipt of the application. The Shire reserves the right to request an advance deposit.*





# SHIRE OF TRAYNING

## SCHEDULE OF FEES AND CHARGES 2021/22

Agenda Attachment 9.3.4

2021/22  
Charge  
\$

### General Rates & Charges

#### Gross Rental Value

Cents Per Dollar

- Commercial

22.3730

- Kununoppin & Trayning

22.3730

- Yelbeni

22.3730

Minimum Rates

400.00

#### Unimproved Value - Cents Per Dollar

Cents Per Dollar

- Mining

1.9700

- Rural

1.9700

Minimum Rates

400.00

#### Rubbish Removal Charges

General Refuse Removal Charge

Per bin

203.00

Recyclable Refuse Charge

Per bin

110.00

#### Concessions, Discounts & Waivers

Early Payment of Rates Discount

5.00%

#### Payment By Instalments

Instalment Administration Charge

Per annum

15.00

Adhoc Payment Plan Administration Fee

Per annum

15.00

Instalment Interest Rate

Calculated daily

5.50%

#### Penalty on Unpaid Rates

Penalty Interest Rate

Calculated daily

7.00%

Legal or Collection Fees

#### Property Inquiries

Electronic Advise of Sale (EAS)

Per EAS

84.00

Copy of Rates Notice

20.00

Copy of Rate Book

- Electronic

Per copy

11.50

- Hardcopy

Per copy

39.50



# SHIRE OF TRAYNING SCHEDULE OF FEES AND CHARGES 2021/22

Agenda Attachment 9.3.4

2021/22  
Charge  
\$

## Council Member Sitting Fees & Allowances

### Sitting Fees

#### President

President's Allowance	Per annum	12,350.00
Council & Special Meeting attendance	Per meeting	380.00
Committee Meeting attendance fee	Per meeting	185.00

#### Deputy President

Deputy President's Allowance	Per annum	3,088.00
Council Meetings	Per meeting	185.00
Committee Meetings	Per meeting	118.00

#### Councillors

Council Meetings	Per meeting	185.00
Committee Meetings	Per meeting	118.00

### Allowances

#### All Members

Communications Allowance	Per annum	0.00
IT Allowance	Per annum	2,100.00
Travel - Per Kilometre	Over 2600 cc	0.9554
	1600cc to 2600 cc	0.6866
	1600cc and Under	0.5669

## Cemetery

### Internment Burials

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

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

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

### Niche Wall

Single Niche	150.00
Double Niche	200.00



# SHIRE OF TRAYNING Agenda Attachment 9.3.4 SCHEDULE OF FEES AND CHARGES 2021/22

2021/22  
Charge  
\$

## Housing

Aged Persons Units - Trayning	25% of income to Maximum - Per week	120.00
Single Persons Units - Trayning (as aged)	25% of income to Maximum - Per week	120.00
Single Persons Units - Trayning (as singles)	25% of income to Maximum - Per week	200.00
Independent Livinh Units - Kununoppin	25% of income to Maximum - Per week	120.00
Lot 144 Adam Street ( Occasional Rental)	Per Week	
Lot 60 Glass Street	Per Week	
Lot 37 Coronation Street	Per Week	
Lot 139A Felgate Parade - Duplex	Per Week	
Lot 139B Felgate Parade - Duplex	Per Week	
Lot 11 Wilson Street Kununoppin	Per Week	
Lot 150 Hughes St	Doctor's Residence - Per week	640.00
Lease of Council block (Pigyards) 35m x 80m Location Num1	Per annum	300.00
Lease of Council block (Pigyards)- Shed Block	Per annum	360.00

## Halls, Pavilion & Community Centres

### Facility Hire

Functions at which alcohol is <b>not</b> consumed:		
- Friday Night (after 6pm), Saturday & Sunday	Per day	51.00
- Weekdays	Per day	30.50
Functions at which alcohol is consumed	Per day	102.00
- <i>Copy of permit to be sent to Bencubbin Police on each occasion.</i>		
Non Profit making bodies/beautician/hair dresser	Per day	10.50
Commercial - eg Max Employment	Per day	168.50
Meetings:		
- Landcare Groups, Schools	Per day	No Charge

### Equipment Hire

Trestles - each	Per day	6.50
Chairs - each	Per day	1.50

### Bonds - Refundable

Hall, Pavilion & Community Centre		
- No Alcohol	Refundable	102.00
- Alcohol	Refundable	306.00
Keys	Refundable	50.00
Equipment - if hired	Refundable	102.00

### Additional Charges

Additional Cleaning - If Required - <b>Minimum 2 Hours</b>	Per hour	84.00
Repair of Damage incurred during Hire	At Cost + 25% Admin Fee	



# SHIRE OF TRAYNING SCHEDULE OF FEES AND CHARGES 2021/22

Agenda Attachment 9.3.4

2021/22  
Charge  
\$

## Sporting Facilities & Caravan Park

### Ninghan Fitness Centre

Adult	Per Year	60.00
	Per Quarter	40.00
	Per Month	20.00
	Per Day	10.00
Family	Per year	90.00
Pensioner (must hold pension concession card)	Per year	35.00
Student (13 - 17 years)	Per year	35.00
Replacement Access Cards	Per Card	6.00

### Swimming Pool

Season Ticket		
- Family	Per year	No charge
- Adult	Per year	No charge
- Child	Per year	No charge
<i>- Season Memberships 50% of above value from 1st of January of any given year.</i>		
<i>- As per Policy 5.6 - Swimming Pool Management Guidelines, a person aged 16 or above is deemed to be an adult.</i>		
Gate Admission		
- Adult	Per day	No charge
- Child	Per day	No charge
Non Swimmers / Spectators		
<i>- As per Policy 5.6 - Swimming Pool Management Guidelines, a person aged 16 or above is deemed to be an adult.</i>		

### Swimming Pool - School Use

VACSwim Swimming Leasons	Per Student	No charge
Interfaction Swimming Carnaval	Per Student	No charge
Non Swimmers / Spectators / Teachers		No charge

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

### Other Sporting Facilities

Bowling Green Lights	per night	6.00
Tennis Court Lights	per night	6.00
Basketball Court Lights (other than Club nights)	per night	6.00

### Caravan Park

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



# SHIRE OF TRAYNING SCHEDULE OF FEES AND CHARGES 2021/22

Agenda Attachment 9.3.4

2021/22  
Charge  
\$

## Animal Registrations & Impound Fees

### Dog Registrations

Sterilised - One Year		
- Pensioner		10.00
- Otherwise		20.00
Sterilised - Three Years		
- Pensioner		21.25
- Otherwise		42.50
Sterilised - Lifetime		
- Pensioner		50.00
- Otherwise		100.00
Unsterilised - One Year		
- Pensioner		25.00
- Otherwise		50.00
Unsterilised - Three Years		
- Pensioner		60.00
- Otherwise		120.00
Unsterilised - Lifetime		
- Pensioner		125.00
- Otherwise		250.00
Dangerous Dog - Sterilised / Unsterilised - including Pensioner	Per year	50.00
Registration of Approved Kennel Establishment	Per establishment	200.00
<i>- Registrations after 31st May in any year - 50% of applicable fee</i>		
<i>- Assistance (eg. Guide) dogs exempt from applicable fees</i>		
<i>- Dogs used in droving or tending of stock - 25% of applicable fee</i>		

### Cat Registrations

One Year		
- Pensioner		10.00
- Otherwise		20.00
<i>- Registrations after 31st May in any year - 50% of applicable fee.</i>		
Three Years		
- Pensioner		21.25
- Otherwise		42.50
Lifetime		
- Pensioner		50.00
- Otherwise		100.00
Approval to Breed	Per breeding cat	100.00
<i>- All cats are to be Micro Chipped and those not approved for breeding, are to be Sterilized prior to Registration.</i>		

### Impound Fees

Impounding of Animal Fee	Per animal	112.50
Daily Sustenance Fee	Per animal	12.50
Release from Pound Fee	Per animal	112.50
Destruction of Impounded Animal Fee	Per animal	No Charge

### Animal Traps

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



# SHIRE OF TRAYNIM

## SCHEDULE OF FEES AND CHARGES 2021/22

Agenda Attachment 9.3.4

2021/22  
Charge  
\$

### Health, Building & Town Planning

#### Planning, BRB and Health Fees

##### Building Fees – Building Regulations 2012

A	Building Permit Application <i>Uncertified</i>		
(i)	Residential Class 1 & 10 (sheds, pools, masts etc)	0.32% x value of work (inc GST) minimum \$97.70	
(ii)	Non Residential Class 10 farm storage shed	0.32% x value of work (inc GST) minimum \$95	
(iii)	Application to extend duration of building permit		95.00
(iv)	Amended Plans – <i>Minor</i>		95.00
B	Building Permit Application <i>Certified</i>		
(i)	Residential Class 1 & 10	0.19% x value of work (inc GST) minimum \$97.70	
(ii)	Non Residential Class 10 farm storage shed	0.19% x value of work (inc GST) minimum \$95	
(iii)	Commercial Class 2 to 9	0.09% x value of work (inc GST) minimum \$97.70	
(iv)	Application to extend duration of building permit		95.00
(v)	Amended Plans – <i>Minor</i>		95.00
C	Demolition Permit Application		
(i)	Class 1 & 10		97.70
(ii)	Class 2 to 9	Per storey	97.70
(iii)	Application to extend duration of demolition permit		97.70
D	Building Approval Certificate Application		
(i)	Unauthorised building work	0.38% x value of work – minimum \$95	
(ii)	No unauthorised building work		95.00
(iii)	Strata Scheme Registration, Plan of subdivision Class 1&10	\$10 per strata unit – minimum \$100	
(iv)	Extension of time permit is valid		95.00

##### Building Services Levy (BSL)

Building Permit or Demolition Permit > \$45,000	0.137% of value of work	
Building Permit or Demolition Permit < \$45,000		61.65
Occupancy Permit or Approved Building Certificate for Approved Work, s47, 49, 50, 52 > \$45,000		61.65
Occupancy Permit or Approved Building Certificate for Approved Work, s47, 49, 50, 52 < \$45,000		61.65
Occupancy Permit or Approved Building Certificate for Unauthorised Work, s51 > \$45,000	0.274% of value of work	
Occupancy Permit or Approved Building Certificate for Unauthorised Work, s51 < \$45,000		123.30

##### Building Construction Industry Training Levy

Applications for occupancy permits, building approval certificates

1	Application for an occupancy permit for a completed building		97.70
2	Application for a temporary occupancy permit for an incomplete building		97.70
3	Application for modification of an occupancy permit for additional use of a building on a temporary basis		97.70
4	Application for a replacement occupancy permit for permanent change of the building's use, classification		97.70
5	Application for an occupancy permit of building approval certificate for registration of strata scheme, plan of re-subdivision	10.80 for each Strata Unit But not less than \$107.70	



# SHIRE OF TRAYNING Agenda Attachment 9.3.4 SCHEDULE OF FEES AND CHARGES 2021/22

	2021/22 Charge \$
6 Application for an occupancy permit for a building in respect of which unauthorised work as been done <i>Estimated value including GST</i>	0.18% But not less than \$97.70
7 Application for a building approval certificate for a building in respect of which unauthorised work has been done <i>Estimated value including GST</i>	0.38% But not less than \$97.70
8 Application to replace an occupancy permit for an existing building	97.70
Other Applications	
Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought)	2,160.15
Other Fees & Charges	45.00
Building Inspection Service Fee	
Material on street	Per m2 per month 1.00
Preliminary plans	% of Licence 25.00%
<b>Planning Fees – Planning and Development Regulations 2009</b>	
Due to the range and type of planning fees all applications need to be presented to the Shire office on a case by case basis to determine fees payable.	
The Planning fees are set out in the Western Australian Planning Commission Planning Bulletin.	
<b>Sewerage – Health Act 1911; Health (Treatment of Sewerage and Disposal of Effluent and liquid Waste)</b>	
Local Government Application Fee	118.00
Health Department of WA Application Fee	
(a) With Local Government Report	46.50
(b) Without Local Government Report	110.00
Local Government Report Fee	118.00
Grant of a Permit to Use an Apparatu (Including all Inspections) Fee	118.00
<b>Health (Public Buildings) Regulations 1992</b>	
Public Buildings - Application for Variation of Cert of Approval - M	
Event Fee	Per Application 871.00
<b>Health (offensive Trades Fees) Regulations 1976</b>	
Slaughterhouse	298.00
Poultry processing establishments	298.00
Poultry Farming	298.00
Rabbit Farming	298.00
Fish Processing Business	298.00
Fellmongeries	171.00
Manure works	211.00
Laundries, Dry-cleaning	147.00
Offensive Trade Licences - Gut Scraping (Preperation Sausage Skin)	171.00
Other Offensive trade no specified	298.00
<b>Food Act 2008 Section 110</b>	
Food Business Application (notification & Registration)	0.00
Food Business Inspection (Low Risk)	50.00
Food Business Inspection (Medium Risk)	100.00
Food Business Inspection (High Risk)	150.00





# SHIRE OF TRAYNING

## SCHEDULE OF FEES AND CHARGES 2021/22

Agenda Attachment 9.3.4

			2021/22 Charge \$
<b>Others</b>			
Hairdressers & Skin Penetration Application			0
Hairdressers & Skin Penetration Inspection	Per Inspection		40.00
Public Buildings Inspection (Low Risk) - Inspected every 2 ye			0.00
Public Buildings Inspection (Medium Risk) - 1 inspection per			30.00
Public Buildings Inspection (High Risk) - 2 inspections per ye			50.00
<b>Caravan Park Licence</b>			
Grant or renewal fees			200.00
Long stay sites			6.00
Short stay sites and sites in transit parks			6.00
Camp site			3.00
Overflow site			1.50
Additional fees for renewal after expiry			20.00
Temporary Licence			100.00
Transfer of Licence			100.00
<b>Swimming Pool Inspection – 53(2) of the Building Regulations 2012</b>			
4 yearly pool fence inspection			57.45
<b>Trayning Tip</b>			
Dumping of Hazardous Materials	Per m3		200.00
- <i>Minimum - 2 m3.</i>			
Dumping of Hazardous Materials over 100m3	Per m3		55.00
<b>Kununoppin Tip</b>			
Black Water Dumping Fee	Per Litre		0.10
<b>Key Deposit - Refundable</b>			200.00



# SHIRE OF TRAYNING Agenda Attachment 9.3.4 SCHEDULE OF FEES AND CHARGES 2021/22

2021/22  
Charge  
\$

## Private Works

### Plant Hire

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

Komatsu Grader	Per hour	165.00
Volvo L70E Loader	Per hour	132.00
8 Wheeler Truck	Per hour	160.00
8 Wheeler Truck with Sidetipper	Per hour	200.00
8 m3 Truck	Per hour	110.00
John Deere Tractor	Per hour	132.00
S/P Multi Tyred Roller	Per hour	104.50
Backhoe	Per hour	132.00
Bobcat	Per hour	110.00
Vibe Roller	Per hour	132.00
Ride On Mower	Per hour	115.50

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

#### Miscellaneous Plant

Tree Planter	Per day	187.00
Portable Toilet	Per day	165.00
Portable Toilet	Per week	330.00
SAM Trailer only to other Local Governments	Per day	99.00

### Labour Hire

#### During Normal Working Hours

Works Supervisor	Per hour	132.00
Labour	Per hour	82.50

#### Outside of Normal Working Hours

Works Supervisor	Per hour	198.00
Labour	Per hour	124.00

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

### Materials

#### Materials Delivered

Sand / Gravel	Per tonne	40.00
Blue Metal	Per tonne	80.00
Blue Metal Mixed	Per tonne	50.00

*Minimum of 10 tonne for delivery out of town*

#### Materials Picked Up / Delivered in Town

Sand / Gravel	Per tonne	15.00
Blue Metal	Per tonne	66.00
Blue Metal Mixed	Per tonne	44.00

*1.8 tonne = 1m3*

#### Water - Standpipe

Per Kl 4.00

#### Key Deposit - Refundable - Cash Only

200.00

### Gravel Royalties

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

Per Tonne 3.00  
Per cubic metre 5.00

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

Per Tonne 2.00  
Per cubic metre 3.00