SHIRE OF TRAYNING

Rock Solid

ANNUAL BUDGET

2026-2027

Adopted 22 July 2026

Resolution 07.2026.61

KUNUNOPPIN - TRAYNING - YELBENI

SHIRE OF TRAYNING

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2027

LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

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

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

SHIRE OF TRAYNING
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Revenue		$	$	$
Rates	2(a)	1,463,987	1,421,135	1,419,892
Grants, subsidies and contributions		717,625	3,778,942	1,722,072
Fees and charges	14	278,370	312,463	268,393
Interest revenue	10(a)	60,074	51,045	49,494
Other revenue		218,843	229,959	260,346
		2,738,899	5,793,544	3,720,197
Expenses				
Employee costs		(1,488,575)	(1,018,213)	(1,323,714)
Materials and contracts		(1,832,434)	(2,078,511)	(1,636,339)
Utility charges		(129,896)	(134,923)	(128,844)
Depreciation	6	(3,107,380)	(2,684,170)	(2,804,028)
Finance costs	10(c)	(51,555)	(56,822)	(50,373)
Insurance		(120,380)	(140,877)	(146,072)
Other expenditure		(100,470)	(72,353)	(103,757)
		(6,830,690)	(6,185,869)	(6,193,127)
		(4,091,791)	(392,325)	(2,472,930)
Capital grants, subsidies and contributions		1,427,314	900,994	978,773
Profit on asset disposals	5	0	19,716	40,993
Loss on asset disposals	5	0	(41,154)	(28,007)
		1,427,314	879,556	991,759
Net result for the period		**(2,664,477)**	**487,231**	**(1,481,171)**
Total other comprehensive income for the period		**0**	**0**	**0**
Total comprehensive income for the period		**(2,664,477)**	**487,231**	**(1,481,171)**

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

SHIRE OF TRAYNING
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2027

CASH FLOWS FROM OPERATING ACTIVITIES	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Receipts		$	$	$
Rates		1,463,987	1,409,350	1,419,892
Grants, subsidies and contributions		717,625	3,773,015	1,967,278
Fees and charges		278,370	312,463	268,393
Interest revenue		60,074	51,045	49,494
Goods and services tax received		0	(11,752)	0
Other revenue		218,843	229,959	260,346
		2,738,899	5,764,080	3,965,403
Payments				
Employee costs		(1,488,575)	(991,704)	(1,323,714)
Materials and contracts		(1,832,434)	(1,436,757)	(1,636,339)
Utility charges		(129,896)	(134,923)	(128,844)
Finance costs		(51,555)	(57,493)	(50,373)
Insurance paid		(120,380)	(140,877)	(146,072)
Other expenditure		(100,470)	(72,353)	(103,757)
		(3,723,310)	(2,834,107)	(3,389,099)
Net cash provided by (used in) operating activities	4	(984,411)	2,929,973	576,304
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(453,450)	(611,370)	(672,032)
Payments for construction of infrastructure	5(b)	(2,244,947)	(1,881,438)	(2,972,171)
Proceeds from capital grants, subsidies and contributions		1,427,314	849,243	978,773
Proceeds from disposal of property, plant and equipment	5(a)	0	265,227	315,500
Net cash (used in) investing activities		(1,271,083)	(1,378,338)	(2,349,930)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	8(a)	(127,420)	(130,476)	(130,473)
Payments for principal portion of lease liabilities	7	(1,700)	(1,624)	(1,627)
Net cash (used in) financing activities		(129,120)	(132,100)	(132,100)
Net increase (decrease) in cash held		(2,384,614)	1,419,535	(1,905,726)
Cash at beginning of year		4,688,748	3,269,211	3,266,611
Cash and cash equivalents at the end of the year	4	**2,304,134**	**4,688,746**	**1,360,885**

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

SHIRE OF TRAYNING
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2027

OPERATING ACTIVITIES	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Revenue from operating activities		$	$	$
General rates	2(a)(i)	1,427,438	1,384,734	1,384,734
Rates excluding general rates	2(a)	36,549	36,401	35,158
Grants, subsidies and contributions		717,625	3,778,942	1,722,072
Fees and charges	14	278,370	312,463	268,393
Interest revenue	10(a)	60,074	51,045	49,494
Other revenue		218,843	229,959	260,346
Profit on asset disposals	5	0	19,716	40,993
		2,738,899	5,813,260	3,761,190
Expenditure from operating activities				
Employee costs		(1,488,575)	(1,018,213)	(1,323,714)
Materials and contracts		(1,832,434)	(2,078,511)	(1,636,339)
Utility charges		(129,896)	(134,923)	(128,844)
Depreciation	6	(3,107,380)	(2,684,170)	(2,804,028)
Finance costs	10(c)	(51,555)	(56,822)	(50,373)
Insurance		(120,380)	(140,877)	(146,072)
Other expenditure		(100,470)	(72,353)	(103,757)
Loss on asset disposals	5	0	(41,154)	(28,007)
		(6,830,690)	(6,227,023)	(6,221,134)
Non cash amounts excluded from operating activities	3(c)	3,112,501	2,710,621	2,796,782
Amount attributable to operating activities		**(979,290)**	**2,296,858**	**336,838**
INVESTING ACTIVITIES				
Inflows from investing activities				
Proceeds from capital grants, subsidies and contributions		1,427,314	900,994	978,773
Proceeds from disposal of property, plant and equipment	5(a)	0	265,227	315,500
		1,427,314	1,166,221	1,294,273
Outflows from investing activities				
Acquisition of property, plant and equipment	5(a)	(453,450)	(611,370)	(672,032)
Acquisition of infrastructure	5(b)	(2,244,947)	(1,881,438)	(2,972,171)
Payments for financial assets at amortised cost - term deposits		0	0	0
		(2,698,397)	(2,492,808)	(3,644,203)
Amount attributable to investing activities		**(1,271,083)**	**(1,326,587)**	**(2,349,930)**
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	9(a)	190,000	0	109,000
		190,000	0	109,000
Outflows from financing activities				
Repayment of borrowings	8(a)	(127,420)	(130,476)	(130,473)
Payments for principal portion of lease liabilities	7	(1,700)	(1,624)	(1,627)
Transfers to reserve accounts	9(a)	(334,309)	(431,523)	(217,912)
		(463,429)	(563,623)	(350,012)
Amount attributable to financing activities		**(273,429)**	**(563,623)**	**(241,012)**
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus remaining at the start of the financial year	3	2,523,802	2,117,154	2,254,104
Amount attributable to operating activities		(979,290)	2,296,858	336,838
Amount attributable to investing activities		(1,271,083)	(1,326,587)	(2,349,930)
Amount attributable to financing activities		(273,429)	(563,623)	(241,012)
Surplus remaining after the imposition of general rates	3	**0**	**2,523,802**	**0**

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

SHIRE OF TRAYNING
FOR THE YEAR ENDED 30 JUNE 2027
INDEX OF NOTES TO THE BUDGET

1 BASIS OF PREPARATION

The annual budget of the Shire of Trayning which is a Class 4 local government is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

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

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

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 11 to the annual budget.

2025/26 actual balances
Balances shown in this budget as 2025/26 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

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

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

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

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

Initial application of accounting standards
During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.
• *AASB 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements*
• *AASB 2024-2 Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments*
• *AASB 2024-3 Amendments to Australian Accounting Standards - Standards – Annual Improvements Volume 11*
• *AASB 2025-1 Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity*
It is not expected these standards will have an impact on the annual budget on initial application.

New accounting standards for application in future years
The following new accounting standards will have application to local government in future years:
• *AASB 2014-10 Amendments to Australian Accounting Standards - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
• *AASB 2024-4b Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
It is not expected these standards will have an impact on the annual budget on initial application.
• *AASB 18 Presentation and Disclosure in Financial Statements*
• *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements - (Appendix D) [for not-for-profit and superannuation entities]*
These accounting standards will materially change the presentation of the annual financial report and annual budget

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

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

The annual budget is a forward-looking statement and is comprised of management estimates. As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the annual budget.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:
• Fair value measurement of assets carried at reportable value including:
• Property, plant and equipment
• Infrastructure
• Expected credit losses on financial assets
• Impairment losses of non-financial assets
• Measurement of employee benefits

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2026/27 Budgeted rate revenue	2026/27 Budgeted interim rates	2026/27 Budgeted total revenue	2025/26 Actual total revenue	2025/26 Budget total revenue
				$	$	$	$	$	$
(i) General rates									
GRV Commercial	Gross rental valuation	0.196795	9	62,918	12,382	0	12,382	139,984	139,984
GRV Kununoppin/Trayning	Gross rental valuation	0.196795	113	737,153	145,068	0	145,068	1,523	1,523
GRV Yelbeni	Gross rental valuation	0.196795	2	5,706	1,123	0	1,123	11,504	11,504
UV Rural	Unimproved valuation	0.007833	201	161,989,659	1,268,865	0	1,268,865	1,231,723	1,231,723
UV Mining	Unimproved valuation	0.007833	0	0	0	0	0	.	0
Total general rates			325	162,795,436	1,427,438	0	1,427,438	1,384,734	1,384,734
		Minimum							
(ii) Minimum payment		$							
GRV Commercial	Gross rental valuation	455.00	3	2,652	1,365	0	1,365	13,050	13,050
GRV Kununoppin/Trayning	Gross rental valuation	455.00	29	13,172	13,195	0	13,195	3,150	3,150
GRV Yelbeni	Gross rental valuation	455.00	7	4,704	3,185	0	3,185	1,800	1,800
UV Rural	Unimproved valuation	455.00	8	188,091	3,640	0	3,640	3,539	3,150
UV Mining	Unimproved valuation	455.00	5	38,590	2,275	0	2,275	2,516	2,700
Total minimum payments			52	247,209	23,660	0	23,660	24,055	23,850
Total general rates and minimum payments			377	163,042,645	1,451,098	0	1,451,098	1,408,789	1,408,584
(iii) Ex-gratia rates									
Cooperative Bulk Handling					12,889		12,889	12,438	11,308
					1,463,987	0	1,463,987	1,421,227	1,419,892
Rates Written Off							0	(92)	0
Total rates					1,463,987	0	1,463,987	1,421,135	1,419,892
Instalment plan charges							480	475	450
Instalment plan interest							2,300	2,333	1,300
Late payment of rate or service charge interest							1,800	1,944	2,000
							4,580	4,752	3,750

The Shire did not raise specified area rates for the year ended 30th June 2027.

*Rateable Value at time of adopting budget.

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

The general rates detailed for the 2026/27 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		$	%	%
Option one				
Single full payment	11/09/2026	0	0.0%	7.0%
Option two				
First instalment	11/09/2026	0	0.0%	7.0%
Second instalment	12/11/2026	5	5.5%	7.0%
Third instalment	14/01/2027	5	5.5%	7.0%
Fourth instalment	18/03/2027	5	5.5%	7.0%

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

The Shire did not raise service charges for the year ended 30th June 2027.

(d) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/ Concession	Discount %	Discount ($)	2026/27 Budget	2025/26 Actual	2025/26 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
					$	$	$		
Rates written off - small value	Rate	Waiver			0	(93)	0	Small amounts are written off if under certain threshold	
					0	(93)	0		

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
Current assets		$	$	$
Cash and cash equivalents	4	2,304,134	4,688,748	1,360,885
Contract assets		0	0	279,109
Receivables		126,019	126,019	91,466
Inventories		529	529	2,263
Other assets		69,959	69,959	0
		2,500,641	4,885,255	1,733,723
Less: current liabilities				
Trade and other payables		(734,865)	(734,865)	(381,502)
Lease liabilities	7	0	(1,700)	
Long term borrowings	8	0	(127,420)	
Employee provisions		(145,430)	(145,430)	(168,414)
Other provisions		0	0	(26,505)
		(880,295)	(1,009,415)	(576,421)
Net current assets		1,620,346	3,875,840	1,157,302
Less: Total adjustments to net current assets	3(b)	(1,620,346)	(1,352,038)	(1,157,302)
Net current assets used in the Statement of Financial Activity		0	2,523,802	0

(b) Current assets and liabilities excluded from budgeted deficiency

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

	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
Adjustments to net current assets				
Less: Reserve accounts	9	(1,630,755)	(1,486,446)	(1,163,317)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		0	127,420	0
- Current portion of lease liabilities		0	1,700	0
Add: Current liabilities covered by funds held in reserve account				
- Current portion of employee benefit provisions		10,409	5,288	6,015
Total adjustments to net current assets		(1,620,346)	(1,352,038)	(1,157,302)

EXPLANATION OF DIFFERENCE IN SURPLUS/(DEFICIT)

Items excluded from calculation of budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

(c) Amounts excluded from operating activities

	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
		$	$	$
Less: Profit on asset disposals	5	0	(19,716)	(40,993)
Add: Loss on asset disposals	5	0	41,154	28,007
Add: Depreciation	6	3,107,380	2,684,170	2,804,028
Movement in current liabilities associated funds held in reserve account:				
- Current portion of employee benefit provisions		5,121	5,013	5,740
Non cash amounts excluded from operating activities		3,112,501	2,710,621	2,796,782

3. NET CURRENT ASSETS (CONTINUED)

(d) MATERIAL ACCOUNTING POLICIES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

4. RECONCILIATION OF CASH

(a) 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	2026/27 Budget	2025/26 Actual	2025/26 Budget
		$	$	$
Cash and cash equivalents		2,304,134	4,688,748	1,360,885
Restrictions				
The following classes of financial assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
Cash and cash equivalents		1,630,755	1,486,446	1,163,317
		1,630,755	1,486,446	1,163,317
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Reserve accounts	9	1,630,755	1,486,446	1,163,317
Contract liabilities		0	0	0
Total restricted financial assets		1,630,755	1,486,446	1,163,317

(b) Reconciliation of net cash provided by operating activities

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Net result		(2,664,477)	487,231	(1,481,171)
Non-cash items:				
Depreciation	6	3,107,380	2,684,170	2,804,028
(Profit)/loss on sale of assets	5	0	21,438	(12,986)
Changes in assets and liabilities:				
(Increase) in receivables		0	(29,464)	0
Decrease in inventories		0	514	
Decrease in other assets		0	172,071	245,206
Decrease in trade and other payables		0	495,007	
(Increase) in capital grant/contributions liabilities		0	(51,751)	
Capital grants, subsidies and contributions		(1,427,314)	(849,243)	(978,773)
Net cash provided by/(used in) operating activities		(984,411)	2,929,973	576,304

MATERIAL ACCOUNTING POLICES

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

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

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

FINANCIAL ASSETS AT AMORTISED COST
The Shire classifies financial assets at amortised cost if both of the following criteria are met:
- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

5. PROPERTY, PLANT AND EQUIPMENT

	2026/27 Budget	2025/26 Actual					2025/26 Budget				
	Additions	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	$	$	$	$	$	$	$	$	$	$	$
Buildings - non-specialised	5,950	40,920	0	0	0	0	53,295	0	0	0	0
Buildings - specialised	207,500	99,200	0	0	0	0	123,970	0	0	0	0
Furniture and equipment	45,000	0	0	0	0	0					0
Plant and equipment	195,000	471,250	(286,665)	265,227	19,716	(41,154)	494,767	(302,514)	315,500	40,993	(28,007)
Total	453,450	611,370	(286,665)	265,227	19,716	(41,154)	672,032	(302,514)	315,500	40,993	(28,007)
(b) Infrastructure											
Infrastructure - roads	1,743,784	1,722,857	0	0	0	0	2,739,522	0	0	0	0
Infrastructure - footpaths	0	133,482	0	0	0	0	45,000	0	0	0	0
Infrastructure - parks and ovals	87,275	0	0	0	0	0					0
Infrastructure - waste facilities	213,888	0	0	0	0	0					0
Infrastructure - other	200,000	25,099	0	0	0	0	187,649	0	0	0	0
Total	2,244,947	1,881,438	0	0	0	0	2,972,171	0	0	0	0
Total	2,698,397	2,492,808	(286,665)	265,227	19,716	(41,154)	3,644,203	(302,514)	315,500	40,993	(28,007)

MATERIAL ACCOUNTING POLICIES

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

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

6. DEPRECIATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Class			
Buildings - non-specialised	24,232	50,744	24,232
Buildings - specialised	290,988	246,598	275,988
Furniture and equipment	15,967	16,607	15,967
Plant and equipment	273,345	229,456	258,345
Infrastructure - roads	2,214,339	1,864,246	1,955,987
Infrastructure - footpaths	65,594	68,538	65,594
Infrastructure - water supply	15,163	15,743	15,163
Infrastructure - airport infrastructure	27,716	27,716	27,716
Infrastructure - other	180,036	162,901	165,036
Right of use - furniture and fittings		1,621	
	3,107,380	2,684,170	2,804,028
By Program			
Governance	45,108	45,826	33,981
Law, order, public safety	31,166	26,221	28,377
Health	7,135	5,448	6,226
Education and welfare	34,408	29,292	31,439
Housing	93,812	85,535	91,954
Community amenities	9,086	7,644	8,448
Recreation and culture	319,290	277,780	244,566
Transport	2,296,227	1,974,294	2,137,468
Economic services	23,168	19,164	21,446
Other property and services	247,980	212,966	200,123
	3,107,380	2,684,170	2,804,028

MATERIAL ACCOUNTING POLICIES

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

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

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

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

Buildings - non-specialised	40 years
Buildings - specialised	40 years
Furniture and equipment	10 years
Plant and equipment	10 years
Infrastructure - roads	Pavement 50 years, Bituminous Seal & Gravel Sheet 10 years
Infrastructure - footpaths	Slab 10 years, bituminous seal & gravel sheet 10 years
Infrastructure - water supply	40 years
Infrastructure - airport infrastructure	80 years
Infrastructure - other	30 to 75 years
Right of use - furniture and fittings	

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.

7. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2026	2026/27 Budget New Leases	2026/27 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2027	2026/27 Budget Lease Interest Repayments	Actual Principal 1 July 2025	2025/26 Actual New Leases	2025/26 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2026	2025/26 Actual Lease Interest repayments	Budget Principal 1 July 2025	2025/26 Budget New Leases	2025/26 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2026	2025/26 Budget Lease Interest repayments
					$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Photocopier		Finrent Pty Ltd			3,329	0	(1,700)	1,629	(118)	4,953	0	(1,624)	3,329	(194)	4,953	0	(1,627)	3,326	(194)
					3,329	0	(1,700)	1,629	(118)	4,953	0	(1,624)	3,329	(194)	4,953	0	(1,627)	3,326	(194)

MATERIAL ACCOUNTING POLICIES

LEASES
At the inception of a contract, the Shire assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and a lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Shire uses its incremental borrowing rate.

LEASE LIABILITIES
The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

8. 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 2026	2026/27 Budget New Loans	2026/27 Budget Principal Repayments	Budget Principal outstanding 30 June 2027	2026/27 Budget Interest Repayments	Actual Principal 1 July 2025	2025/26 Actual New Loans	2025/26 Actual Principal Repayments	Actual Principal outstanding 30 June 2026	2025/26 Actual Interest Repayments	Budget Principal 1 July 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments
				$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Construct House	72	WATC	4.2%	148,386	0	(18,671)	129,715	(7,039)	166,304	0	(17,918)	148,386	(9,991)	166,304	0	(17,918)	148,386	(6,735)
Construct Houses	73	WATC	4.6%	166,913	0	(17,704)	149,209	(8,607)	183,832	0	(16,919)	166,913	(7,795)	183,832	0	(16,919)	166,913	(8,246)
GROH House	74	WATC	4.6%	500,737	0	(53,113)	447,624	(25,834)	551,494	0	(50,757)	500,737	(25,547)	551,495	0	(50,757)	500,738	(24,736)
Community Recreation C	69	WATC	3.3%	203,721	0	(17,472)	186,249	(8,114)	220,624	0	(16,903)	203,721	(10,912)	220,624	0	(16,903)	203,721	(8,029)
Trayning Aquatic Centre	71	WATC	1.6%	83,819	0	(20,460)	63,359	(1,843)	103,957	0	(20,138)	83,819	(2,138)	103,957	0	(20,137)	83,820	(1,873)
Trayning Unmanned Fuel	70	WATC	2.7%	0	0	0	0	0	7,841	0	(7,841)	0	(245)	7,841	0	(7,839)	2	(560)
				1,103,576	0	(127,420)	976,156	(51,437)	1,234,052	0	(130,476)	1,103,576	(56,628)	1,234,053	0	(130,473)	1,103,580	(50,179)

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

8. BORROWINGS (CONTINUED)

(b) New borrowings - 2026/27

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2027

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2026 nor is it expected to have unspent borrowing funds as at 30th June 2027.

(d) Credit Facilities

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	200,000	200,000	200,000
Bank overdraft at balance date	0	0	0
Credit card limit	20,000	20,000	20,000
Credit card balance at balance date	0	0	0
Total amount of credit unused	220,000	220,000	220,000
Loan facilities			
Loan facilities in use at balance date	976,156	1,103,576	1,103,580

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2026	2026/27 Budgeted Increase/ (Decrease)	Amount as at 30th June 2027
			$	$	$
Westpac	To cover shortfalls	2007	200,000	0	200,000
			200,000	0	200,000

MATERIAL ACCOUNTING POLICIES

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.
Borrowings fair values are based on discounted cash flows using a current borrowing rate.

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2026/27 Budget				2025/26 Actual				2025/26 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	$	$	$	$	$	$	$	$	$	$	$	$
Restricted by council												
(a) Leave reserve	5,288	5,121	0	10,409	276	5,012	0	5,288	275	5,740	0	6,015
(b) Plant reserve	368,164	184,032	(100,000)	452,196	272,056	96,108	0	368,164	271,922	95,733	0	367,655
(c) Building reserve	246,266	3,783	(50,000)	200,049	126,088	120,178	0	246,266	126,027	1,466	0	127,493
(d) Facilities reserve	413,507	99,804	0	513,311	293,356	120,151	0	413,507	293,212	46,138	(9,000)	330,350
(e) Medical reserve	63,820	1,863	0	65,683	62,110	1,710	0	63,820	62,080	1,510	0	63,590
(f) Rubbish Tip reserve	200,652	15,499	(40,000)	176,151	175,793	24,859	0	200,652	175,707	4,274	(100,000)	79,981
(g) Swimming Pool reserve	168,717	3,757	0	172,474	125,231	43,486	0	168,717	125,169	43,051	0	168,220
(h) Performance & Retention reserve	13		0	13	13		0	13	13	0	0	13
(i) Cemeteries reserve	20,019	20,450	0	40,469	0	20,019	0	20,019	0	20,000	0	20,000
	1,486,446	334,309	(190,000)	1,630,755	1,054,923	431,523	0	1,486,446	1,054,405	217,912	(109,000)	1,163,317

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Restricted by legislation		
Restricted by council		
(a) Leave reserve	Ongoing	to be used to fund annual and long service leave requirements
(b) Plant reserve	Ongoing	to be used for the purchase of major plant and equipment
(c) Building reserve	Ongoing	to be used for the construction of housing and other facilities
(d) Facilities reserve	Ongoing	to be used to provide new facilities & internal software upgrades to the Shire
(e) Medical reserve	Ongoing	to be used to maintain the services of a doctor and other medical services
(f) Rubbish Tip reserve	Ongoing	to be used to upgrade and rehabilitate waste infrastructure
(g) Swimming Pool reserve	Ongoing	to be used to upgrade the swimming pool and aquatic centre facilities
(h) Performance & Retention reserve	Ongoing	to be used for a bonus arrangement to assist in personnel filling their contract terms
(i) Cemeteries reserve	Ongoing	to be used to upgrade and renew the cemeteries

10. OTHER INFORMATION

The net result includes as revenues	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
(a) Interest earnings			
Investments	55,974	46,768	46,194
Other interest revenue	4,100	4,277	3,300
	60,074	51,045	49,494
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	48,700	46,000	47,000
Other services	3,300	3,300	3,000
	52,000	49,300	50,000
(c) Interest expenses (finance costs)			
Borrowings (refer Note 8(a))	51,437	56,628	50,179
Interest on lease liabilities (refer Note 7)	118	194	194
	51,555	56,822	50,373
(d) Write offs			
Fees and charges	2,000	0	2,238
	2,000	0	2,238

11. COUNCIL MEMBERS REMUNERATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
President Councillor Brown			
President's allowance	12,800	12,350	12,350
Meeting attendance fees	7,300	6,304	7,012
Annual allowance for ICT expenses	2,170	2,100	2,100
Travel and accommodation expenses	500	455	400
	22,770	21,209	21,862
Deputy President Councillor Marchant			
Deputy President's allowance	3,200	3,088	3,088
Meeting attendance fees	3,150	2,440	3,042
Annual allowance for ICT expenses	2,170	2,100	2,100
	8,520	7,628	8,230
Councillor Barnes			
Meeting attendance fees	3,100	2,979	2,743
Annual allowance for ICT expenses	2,810	2,100	2,100
Travel and accommodation expenses	500	608	800
	6,410	5,687	5,643
Councillor Harken			
Meeting attendance fees	2,810	2,322	2,743
Annual allowance for ICT expenses	2,170	2,100	2,100
Travel and accommodation expenses	0	21	0
	4,980	4,443	4,843
Councillor Leslie			
Meeting attendance fees	2,810	2,440	2,743
Annual allowance for ICT expenses	2,170	2,100	2,100
	4,980	4,540	4,843
Councillor McHugh			
Meeting attendance fees	2,810	2,743	2,743
Annual allowance for ICT expenses	2,170	2,100	2,100
Travel and accommodation expenses	400	252	400
	5,380	5,095	5,243
Councillor Naughton			
Meeting attendance fees	2,810	3,081	2,743
Annual allowance for ICT expenses	2,170	2,100	2,100
	4,980	5,181	4,843
Total Council Member Remuneration	58,020	53,783	55,507
President's allowance	12,800	12,350	12,350
Deputy President's allowance	3,200	3,088	3,088
Meeting attendance fees	24,790	22,309	23,769
Annual allowance for ICT expenses	15,830	14,700	14,700
Travel and accommodation expenses	1,400	1,336	1,600
	58,020	53,783	55,507

12. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS
All amounts received as grants, subsidies and contributions that are not capital grants.

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

REVENUE FROM CONTRACTS WITH CUSTOMERS
Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

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

SERVICE CHARGES
Service charges imposed under *Division 6 of Part 6 of the Local* Government Act 1995. Regulation 54 of the Local Government *(Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.
Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

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

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

PROFIT ON ASSET DISPOSAL
Gain on the disposal of assets including gains on the disposal of long-term investments.

EXPENSES

EMPLOYEE COSTS
All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.
Note: *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

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

UTILITIES (GAS, ELECTRICITY, WATER)
Expenditures made to the respective agencies for the provision of power, gas or water.
Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

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

LOSS ON ASSET DISPOSAL
Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS
Depreciation and amortisation expenses raised on all classes of assets.

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

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

12. REVENUE AND EXPENDITURE (CONTINUED)

(b) Revenue Recognition

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/ Warranties	Timing of Revenue recognition
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Output method based on goods

13. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE	ACTIVITIES
Governance To provide a decision making process for the efficient allocation of scarce resources.	Administration and operation of facilities and services to members of Council, and other costs that relate to the tasks of assisting elected members and ratepayers on matters which do not concern specific Council services.
General purpose funding To collect revenue to allow for the provision of services.	Rates, general purpose government grants and interest revenue.
Law, order, public safety To provide services to help ensure a safer and environmentally conscious community.	Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.
Health To provide an operational framework for environmental and community health.	Food quality and pest control, immunisation services and community health service inspection.
Education and welfare To provide services to disadvantaged persons, the elderly, children and youth.	Operation of Home and Community Care services, assistance to playgroups and other voluntary services.
Housing To provide and maintain staff and elderly residents housing.	Control and maintenance of staff and other rental housing, including aged accommodation units.
Community amenities To provide services required by the community.	Refuse collection services, operation of refuse sites, maintenance of cemeteries, septic tank inspection and pump out services, storm water drainage maintenance and regional development.
Recreation and culture To establish and effectively manage infrastructure and resource which will help the social well being of the community.	Maintenance of public halls, community centres, aquatic centre, recreation facilities and reserves, operation of library, television retransmission and preparation of Shire history.
Transport To provide safe, effective and efficient transport services to the community.	Construction and maintenance of streets and roads; cleaning and lighting of streets; depot maintenance, airstrip maintenance and vehicle licensing services.
Economic services To help promote the shire and its economic wellbeing.	Regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control and economic services.
Other property and services To monitor and control council’s overheads operating accounts.	Private works operation, plant repair and operation costs and engineering operation costs.

14. FEES AND CHARGES

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Program:			
Governance	4,300	9,024	10,503
General purpose funding	580	580	450
Law, order, public safety	1,800	1,819	2,132
Health	33,380	33,280	27,100
Housing	124,920	116,297	118,663
Community amenities	53,060	52,356	54,775
Recreation and culture	2,900	4,136	1,603
Economic services	43,030	58,868	36,703
Other property and services	14,400	36,103	16,464
	278,370	312,463	268,393

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

SHIRE OF TRAYNING
SCHEDULE OF FEES AND CHARGES 2026/27

		26/27
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
Emailing		
Sending an email on behalf of a customer, includes scanning in documents if required.	Per email	7.00
Large Format Printing		
A1 - Plain Bond	Per page	16.50
- Gloss	Per page	42.50
A1 - Plan Prints - Plain Bond	Per page	13.50
A2 - Plain Bond	Per page	14.50
- Gloss	Per page	31.00
A3 - Gloss	Per page	26.00
Laminating		
Credit Card Size	Each	1.50
A5 Size	Each	2.00
A4 Size	Each	2.50
A3 Size	Each	3.00
Document Binding		
To 10mm Thickness	Per document	5.00
To 25mm Thickness	Per document	11.50
Plus Photocopying/Printing Costs if Applicable		
Advertising		
Ninghan News - Black & White		
- 1/4 Page	Per issue	11.00
- 1/2 Page	Per issue	16.00
- Full Page	Per issue	21.00
Ninghan News - Colour		
- Full Page	Per issue	31.00
Local Telephone Directory		
- 1/8 Page	Annually	33.00
- 1/4 Page	Annually	46.00
- 1/2 Page	Annually	69.00
- Full Page	Annually	108.00
Library Internet Usage		
Seniors		
Non-Senior	Per hour	Removed
Publications		
Ninghan News		*No charge*
History Books	Each	53.00
History Books Postage	Each	18.00
Local Telephone Directory	Each	3.50
Electoral Rolls	Each	23.50
Shire Maps	Each	17.00

SHIRE OF TRAYNING
SCHEDULE OF FEES AND CHARGES 2026/27

		26/27
Promotional Items		
KTY Mints	Each	1.50
KTY water bottles	Each	9.00
KTY spectacle cleaners	Each	2.00
KTY stubbie holders	Each	6.00
Secretarial & Office Services		
General Secretarial Work	Per 1/4 hour	22.00
Local Authority Vehicle Licence Plates		
Plate Fee	Per Issue	230.00
Sundry Debt Collection cost		*At Cost*
Freedom of Information		
Application Fee		
- Non-Personal Information		30.00
Time Dealing with Application - Copying, Transcribing & Duplicating	Per hour	30.00
Staff Supervised Access	Per hour	30.00
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		

General Rates & Charges

Rubbish Removal Charges		
General Refuse Removal Charge	Per bin	220.00
Recyclable Refuse Charge	Per bin	150.00
Bin Repairs or Replacements	Per equiry	At Cost
Payment By Instalments		
Instalment Administration Charge	Per annum	15.00
Adhoc Payment Plan Administration Fee	Per annum	15.00
Instalment Interest Rate	Calculated daily	5.50%
Penalty on Unpaid Rates		
Penalty Interest Rate	Calculated daily	7%
Legal or Collection Fees	At cost	
Property Inquiries		
Electronic Advice of Sale (EAS)	Per EAS	102.00
Copy of Rates Notice		23.00
Copy of Rate Book		
- Electronic	Per copy	14.00
- Hardcopy	Per copy	46.50

SHIRE OF TRAYNING
SCHEDULE OF FEES AND CHARGES 2026/27

		26/27
Housing & Accommodation		
Housing		
Aged Persons Units - Trayning	25% of income to Maximum - Per week	175.00
Independent Living Units - Kununoppin	25% of income to Maximum - Per week	175.00
2 x 1 Units - Not as Aged or Indpendent Living	Per week	186.00
3 x 2 Houses	Per week	225.00
4 x 1 Houses	Per week	225.00
4 x 2 House	(Contract) Education Department - Per week	1,500.00
Lot 150 Hughes St	(Contract) Doctor's Residence - Per week	800.00
Old DFES Shed	Per week	100.00
Staff Housing (as per Policy 11.6)	Per week	50.00
Caravan Park		
Powered Van Sites		
- Per Night		27.00
- 3 Nights (Inc Gym Use)		70.00
- Per Week		130.00
Unpowered Van & Tent Sites		
- First 2 People	Per night	9.00
- Each Additional Person	Per night	3.50
Clothes Dryer	Per 30 minutes	3.00
Short Stay Accommodation		
Short Stay Accommodation (minimum 2 night stay)	Per night	206.00
Cemetery		
Internment Burials		
Internment of any adult in grave 1.8m deep		520.00
Internment of any child under 7 years of age in grave 1.4m deep		400.00
Internment of any stillborn child in ground set apart for such purpose		230.00
In private ground including the issue of a "Grant of Burial"		
Land for Grave 2.4m x 1.2m where directed		43.00
Land for Grave 2.4m x 2.4m where directed		75.00
Land for Grave 2.4m x 3.6m where directed		102.00
-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		37.00
Re-opening of any ordinary grave		
For each internment		520.00
For each internment of a child under 7 years of age		400.00
For each internment of a stillborn child		230.00
Re-opening a brick grave		520.00
Monument/Plaque Fee		65.00
Niche Wall		
Single Niche		170.00
Double Niche		230.00

SHIRE OF TRAYNING
SCHEDULE OF FEES AND CHARGES 2026/27

		26/27
Pavilion & Community Centres		
Facility Hire		
Commercial Hire	Per day	190.00
Low Profit making bodies/beautician/hair dresser	Per day	12.00
Private Function - Local Residents	Per day	*No Charge*
Local Not for Profits Groups, School etc	Per day	
Other Functions at which alcohol is **not** consumed:		
- Friday Night (after 6pm),Saturday & Sunday	Per day	65.00
- Weekdays	Per day	45.00
Other Private Functions at which alcohol is consumed	Per day	120.00
- Copy of permit to be sent to Bencubbin Police on each occasion alcohol will be consumed		
Equipment Hire		
Trestles - each	Per day	7.50
Chairs - each	Per day	2.50
Bonds - Refundable		
Pavilion & Community Centres		
- No Alcohol	Refundable	120.00
- Alcohol	Refundable	340.00
Keys	Refundable	Removed
Equipment - if hired	Refundable	115.00
Additional Charges		
Additional Cleaning - If Required - Minimum 2 Hours	Per hour	97.00
Repair of Damage incured during Hire	At Cost + 25% Admin Fee	
Event Marquee		
Marquee hire - private functions or places outside the Shire		2,650.00
Marquee hire - NEWROC Shires (they are to Collect, Erect & Return)		1,500.00
Marquee hire - community groups within the Shire		1,600.00
Sporting Facilities		
Swimming Pool		
Entry		*No charge*
VACSwim Swimming Leasons		*No charge*
Interfaction Swimming Carnaval		*No charge*
Ninghan Fitness Centre		
Adult	Per year	75.00
	Per quarter	48.00
	Per month	27.00
	Per day	17.00
Family	Per year	108.00
Pensioner (must hold pension concession card)	Per year	43.00
Student (13 - 17 years)	Per year	43.00
Replacement Access Cards	Per card	Removed

SHIRE OF TRAYNING
SCHEDULE OF FEES AND CHARGES 2026/27

		26/27
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
- Registrations after 31st May in any year - 50% of applicable fee		
- Assistance (eg. Guide) dogs exempt from applicable fees		
- Dogs used in droving or tending of stock - 25% of applicable fee		
Cat Registrations		
One Year		
- Pensioner		10.00
- Otherwise		20.00
- Registrations after 31st May in any year - 50% of applicable fee.		
Three Years		
- Pensioner		21.25
- Otherwise		42.50
Lifetime		
- Pensioner		50.00
- Otherwise		100.00
Approval to Breed	Per breeding cat	100.00
- All cats are to be Micro Chipped and those not approved for breeding, are to be Sterilized prior to Registration.		
Impound Fees		
Impounding of Animal Fee	Per animal	120.00
Daily Sustenance Fee	Per animal	16.00
Release from Pound Fee	Per animal	120.00
Destruction of Impounded Animal Fee	Per animal	*No Charge*
Animal Traps		
Cat / Dog Trap	Per week	13.00
Trap Hire Bond	Refundable	110.00

SHIRE OF TRAYNING
SCHEDULE OF FEES AND CHARGES 2026/27

			26/27
Health, Building & Town Planning			
Planning, BRB and Health Fees			
Building Regulations 2012, Schedule 2, Division 1 - Applications for Building Permits & Demolition Permits			
1	Certified Application for a Building Permit (s.16(l))		
(a)	for building work for a Class 1 or Class 10 building or incidental structure		121.00
(b)	for building work for a Class 2 to Class 9 building or incidental structure		121.00
(c)	Strata Scheme Registration, Plan of subdivision Class 1&10		121.00
(d)	Amended Plans – *Minor*		121.00
(e)	Certification fee		400.00
2	Uncertified Application for a Building Permit (s.16(l))		121.00
(a)	Amended Plans – *Minor*		121.00
3	Application for a Demolition Permit (s. 16(l))		
(a)	for demolition work in respect of a Class 1 or Class 10 building or incidental structure		121.00
(b)	for demolition work in respect of a Class 2 to Class 9 building or incidental structure (per story of building)		121.00
4	Application to extend the time during which a building or demolition permit has effect (s. 32(3)(f))		121.00
Building Regulations 2012, Schedule 2, Division 2 - Applications for Occupancy Permits & Building Approval Certificates			
1	Application for an occupancy permit for a completed building (s. 46)		121.00
2	Application for an occupancy permit for an incomplete building (s. 47)		121.00
3	Application for a modification of an occupancy permit for additional use of a building on a temporary basis (s. 48)		121.00
4	Application for a replacement occupancy permit for permanent change of the building's use or classification (s. 49)		121.00
5	Application for an occupancy permit for a building in respect of which unauthorised work has been done (s.51(2))		121.00
6	Application for a building approval certificate for a building or an incidental structure in respect of which unauthorised work has been done (s. 51(3))		121.00
7	Application to replace an occupancy permit for an existing building (s. 52(1))		121.00
8	Application for a building approval certificate for an existing building or an incidental structure where unauthorised work has not been done (s. 52(2))		121.00
9	Application to extend the time during which an occupancy permit or building approval certificate has effect (s. 65(3)(a))		121.00
Building Regulations 2012, Part 8, Division 3 - Smoke Alarms			
	Regulation 61: An application for local government approval of battery powered smoke alarms - fee set by the local government not exceeding the amount indicated		197.00
Other Applications			
	Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought)		2,160.15
Other Fees & Charges			
	Building Inspection Service Fee	Per hour	125.00
	Travel	Per km	0.88
Material on street		Per m2 per month	1.00
Preliminary plans		% of Licence	25%
Building Services Levy (BSL)			
	Building Permit or Demolition Permit > $45,000		0.137% of value of work
	Building Permit or Demolition Permit < $45,000		61.65
	Occupancy Permit or Approved Building Certificate for Approved Work, s47, 49, 50, 52 > $45,000		61.65
	Occupancy Permit or Approved Building Certificate for Approved Work, s47, 49, 50, 52 < $45,000		61.65
	Occupancy Permit or Approved Building Certificate for Unauthorised Work, s51 > $45,000		0.274% of value of work
	Occupancy Permit or Approved Building Certificate for Unauthorised Work, s51 < $45,000		123.30

SHIRE OF TRAYNING
SCHEDULE OF FEES AND CHARGES 2026/27

		26/27
Building Construction Industry Training Levy	0.2% of value of work (projects >$100,000)	
Planning Fees – Planning and Development Regulations 2011		
Due to the range and type of planning fees all applications need to be presented to the Shire office on a case by case basis to determine fees payable.		
The Planning fees are set out in the Western Australian Planning Commission Planning Bulletin.		
Sewerage – Health Act 1911; Health (Treatment of Sewerage and Disposal of Effluent and liquid Waste) Regulations 1979		
Local Government Application Fee		118.00
Health Department of WA Application Fee		
(a) With Local Government Report		46.50
(b) Without Local Government Report		110.00
Local Government Report Fee		118.00
Grant of a Permit to Use an Apparatu (Including all Inspections) Fee		118.00
Health (Public Buildings) Regulations 1992		
Public Buildings - Application for Variation of Cert of Approval - Major Public Event Fee	Per Application	871.00
Food Act 2008 Section 110		
Food Business Application (notification & Registration)		
Food Business Inspection (Low Risk)		50.00
Food Business Inspection (Medium Risk)		100.00
Food Business Inspection (High Risk)		150.00
Others		
Hairdressers & Skin Penetration Application		-
Hairdressers & Skin Penetration Inspection	Per Inspection	40.00
Public Buildings Inspection (Low Risk) - Inspected every 2 years		-
Public Buildings Inspection (Medium Risk) - 1 inspection per year		30.00
Public Buildings Inspection (High Risk) - 2 inspections per year		50.00
Caravan Park Licence		
Grant or renewal fees	Per annum	200.00
Long stay sites	Per site, Per annum	6.00
Short stay sites and sites in transit parks	Per site, Per annum	6.00
Camp site	Per annum	3.00
Overflow site	Per annum	1.50
Additional fees for renewal after expiry		20.00
Temporary Licence		100.00
Transfer of Licence		100.00
Swimming Pool Inspection – 53(2) of the Building Regulations 2012		
4 yearly pool fence inspection		57.45
Trayning Tip		
Dumping of Hazardous Materials	Per m3	226.00
- Minimum - 2 m3.		
Dumping of Hazardous Materials over 100m3	Per m3	63.00
Kununoppin Tip		
Black Water Dumping Fee	Per litre	0.21
Key Deposit - Refundable Cash Only		210.00

SHIRE OF TRAYNING
SCHEDULE OF FEES AND CHARGES 2026/27

		26/27
Private Works		
Plant Hire		
Major Plant - with Operator - Wet Hire		
Grader	Per hour	220.00
Luigong Loader	Per hour	195.00
8 Wheeler Truck	Per hour	200.00
8 Wheeler Truck with Sidetipper	Per hour	230.00
Tractor	Per hour	160.00
Multi Wheel Roller	Per hour	170.00
Excavator	Per hour	165.00
Bobcat	Per hour	190.00
Vibe Steel Drum Roller	Per hour	210.00
Ride On Mower	Per hour	140.00
Rates are charged from time of leaving Shire Depot until return to Shire Depot		
Rates for neighbouring Shires at internal rates (labour, overheads & plant)		
Miscellaneous Plant		
Tree Planter	Per day	225.00
Portable Toilet	Per day	205.00
Portable Toilet	Per week	395.00
SAM Trailer only to other Local Governments	Per day	120.00
Labour Hire		
During Normal Working Hours		
Manager of Works	Per hour	162.00
Leading Hand(s)		120.00
Labourer	Per hour	102.00
Outside of Normal Working Hours		
Manager of Works	Per hour	245.00
Leading Hand(s)		180.00
Labourer	Per hour	155.00
- Normal Working Hours are:- Monday to Friday - 7 am to 4 pm in winter, 6 am to 3 pm in summer		
Materials		
Materials Delivered		
Sand / Gravel	Per tonne	57.00
Blue Metal	Per tonne	103.00
Blue Metal Mixed	Per tonne	65.00
Minimum of 10 tonne for delivery out of town		
Materials Picked Up / Delivered in Town		
Sand / Gravel	Per tonne	28.00
Blue Metal	Per tonne	86.00
Blue Metal Mixed	Per tonne	60.00
1.8 tonne = 1m3		
Water - Standpipe	Per Kl (+ Secretarial Fee)	At Cost
Key Deposit - Refundable - Cash Only		Removed
Gravel Royalties		
Gravel purchased from Landholders by Shire of Trayning when pushed up by the landowner	Per tonne	5.00
	Per cubic metre	Removed
Gravel purchased from Landholders by Shire of Trayning when pushed up by Shire of Trayning	Per tonne	2.50
	Per cubic metre	Removed