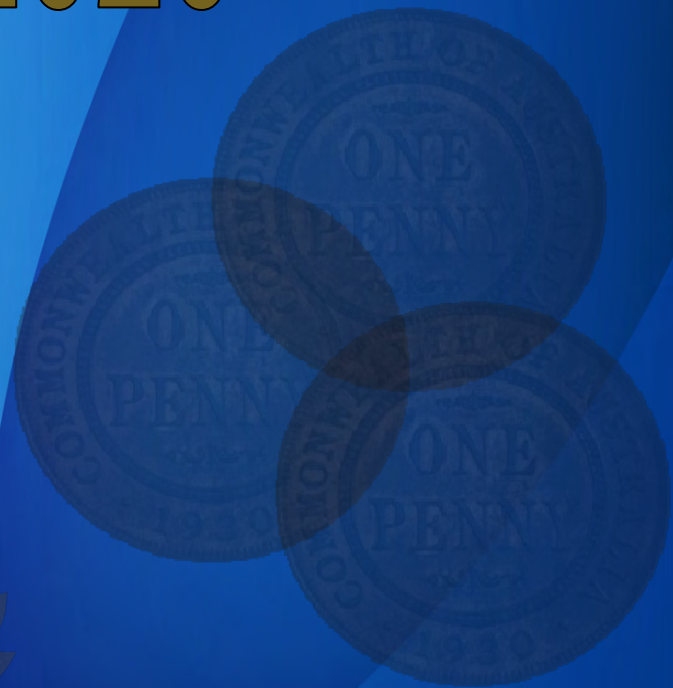




# ANNUAL BUDGET 2019 - 2020



Adopted 30th July 2019 Resolution 07-2019.92

**SHIRE OF TRAYNING**  
**BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2020**

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**SHIRE'S VISION**

The Shire of Trayning is an active, safe and vibrant community that works together with honesty and respect for the values of all. We are committed to a progressive, diverse and profitable community that supports healthy lifestyles sustained by good 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 30TH JUNE 2020**

**BY NATURE OR TYPE**

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	1(a)	1,160,244	1,145,159	1,138,848
Operating grants, subsidies and contributions	9	935,454	1,733,430	1,572,709
Fees and charges	8	250,035	239,444	223,762
Interest earnings	10(a)	24,316	20,054	37,521
Other revenue	10(b)	103,750	121,596	214,821
		2,473,799	3,259,683	3,187,661
<b>Expenses</b>				
Employee costs		(1,140,828)	(1,173,116)	(141,994)
Materials and contracts		(969,851)	(849,328)	(1,790,474)
Utility charges		(124,135)	(136,522)	(20,110)
Depreciation on non-current assets	5	(835,931)	(831,601)	(1,016,630)
Interest expenses	10(d)	(17,504)	(16,780)	(17,508)
Insurance expenses		(100,778)	(93,272)	(129,643)
Other expenditure		(132,138)	(147,578)	0
		(3,321,165)	(3,248,197)	(3,116,359)
<b>Subtotal</b>		(847,366)	11,486	71,302
Non-operating grants, subsidies and contributions	9	1,609,113	524,904	388,005
Profit on asset disposals	4(b)	1,550	22,529	0
Loss on asset disposals	4(b)	(16,370)	(36,423)	(49,500)
		1,594,293	511,010	338,505
<b>Net result</b>		<b>746,927</b>	<b>522,496</b>	<b>409,807</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>746,927</b>	<b>522,496</b>	<b>409,807</b>

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



**SHIRE OF TRAYNING  
FOR THE YEAR ENDED 30TH JUNE 2020**

**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 (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

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 12 to the budget.

**2018/19 ACTUAL BALANCES**

Balances shown in this budget as 2018/19 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 2019 the following new accounting policies are to be adopted and have impacted on the preparation of the budget:

- AASB 15 - Revenue from Contracts with Customers;
- AASB 16 - Leases; and
- AASB 1058 - Income of Not-for-Profit Entities.

Explanation of the changes arising from these standards is provided at Note 14.

**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 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 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  
FOR THE YEAR ENDED 30TH JUNE 2020

BY REPORTING PROGRAM

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
<b>Revenue</b>	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		33,500	76,407	101,980
General purpose funding		1,790,462	2,323,182	2,231,664
Law, order, public safety		(175,318)	8,374	11,712
Health		91,900	55,257	81,054
Education and welfare		200	1,698	5,200
Housing		81,850	73,014	70,012
Community amenities		60,245	61,635	59,670
Recreation and culture		5,106	13,706	15,723
Transport		516,204	583,712	519,079
Economic services		9,750	12,101	10,550
Other property and services		59,900	50,597	81,017
		2,473,799	3,259,683	3,187,661
<b>Expenses excluding finance costs</b>	5, 10(c)(e)(f)(f)			
Governance		(484,291)	(503,275)	(510,331)
General purpose funding		(48,592)	(75,066)	(85,793)
Law, order, public safety		(47,089)	(38,477)	(40,458)
Health		(163,584)	(132,715)	(136,471)
Education and welfare		(97,733)	(90,332)	(97,203)
Housing		(138,686)	(138,697)	(123,462)
Community amenities		(177,531)	(159,272)	(150,817)
Recreation and culture		(641,356)	(662,975)	(551,206)
Transport		(1,388,116)	(1,345,737)	(1,106,622)
Economic services		(112,262)	(169,462)	(132,422)
Other property and services		(4,421)	84,591	(164,066)
		(3,303,661)	(3,231,417)	(3,098,851)
<b>Finance costs</b>	6, 10(d)			
Governance		0	(323)	(471)
Recreation and culture		(12,444)	(12,589)	(11,860)
Economic services		(5,060)	(3,868)	(5,177)
		(17,504)	(16,780)	(17,508)
<b>Subtotal</b>		(847,366)	11,486	71,302
Non-operating grants, subsidies and contributions	9	1,609,113	524,904	388,005
Profit on disposal of assets	4(b)	1,550	22,529	0
(Loss) on disposal of assets	4(b)	(16,370)	(36,423)	(49,500)
		1,594,293	511,010	338,505
<b>Net result</b>		<b>746,927</b>	<b>522,496</b>	<b>409,807</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>746,927</b>	<b>522,496</b>	<b>409,807</b>

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



**SHIRE OF TRAYNING  
FOR THE YEAR ENDED 30TH JUNE 2020**

**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 30TH JUNE 2020

BY NATURE OR TYPE

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		1,158,194	1,198,011	1,138,848
Operating grants, subsidies and contributions		967,454	1,749,147	1,568,394
Fees and charges		250,035	239,444	223,762
Interest earnings		24,316	20,054	37,521
Goods and services tax		193,042	201,531	198,791
Other revenue		103,750	121,596	214,821
		2,696,791	3,529,783	3,382,137
<b>Payments</b>				
Employee costs		(1,140,828)	(1,219,616)	(141,994)
Materials and contracts		(1,166,669)	(912,233)	(1,858,372)
Utility charges		(124,135)	(136,522)	(20,110)
Interest expenses		(17,504)	(21,233)	(17,508)
Insurance expenses		(100,778)	(93,272)	(129,643)
Goods and services tax		(193,042)	(193,042)	(198,791)
Other expenditure		(132,138)	(147,578)	
		(2,875,094)	(2,723,496)	(2,366,418)
<b>Net cash provided by (used in) operating activities</b>	3	(178,303)	806,287	1,015,719
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	4(a)	(2,287,000)	(265,413)	(589,000)
Payments for construction of infrastructure	4(a)	(856,778)	(965,744)	(943,733)
Non-operating grants, subsidies and contributions used for the development of assets	9	1,609,113	524,904	388,005
Proceeds from sale of plant & equipment	4(b)	206,750	247,419	493,450
<b>Net cash provided by (used in) investing activities</b>		(1,327,915)	(458,834)	(651,278)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(41,226)	(54,160)	(54,161)
Proceeds from self supporting loans	6(a)	4,475	4,315	4,315
Proceeds from new borrowings	6(b)	200,000	0	0
<b>Net cash provided by (used in) financing activities</b>		163,249	(49,845)	(49,846)
<b>Net increase (decrease) in cash held</b>		(1,342,969)	297,608	314,595
Cash at beginning of year		1,900,446	1,602,838	650,954
<b>Cash and cash equivalents at the end of the year</b>	3	<b>557,477</b>	<b>1,900,446</b>	<b>965,549</b>

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

SHIRE OF TRAYNING  
RATES SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2020

BY REPORTING PROGRAM

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
Net current assets at start of financial year - surplus/(deficit)	2 (b)(i)	865,601	815,863	(53,626)
		865,601	815,863	(53,626)
<b>Revenue from operating activities (excluding rates)</b>				
Governance		33,500	76,407	101,980
General purpose funding		642,446	1,190,251	1,105,044
Law, order, public safety		(175,318)	8,374	11,712
Health		91,900	55,257	81,054
Education and welfare		200	1,698	5,200
Housing		81,850	95,543	70,012
Community amenities		60,245	61,635	59,670
Recreation and culture		5,106	13,706	15,723
Transport		517,754	583,712	519,079
Economic services		9,750	12,101	10,550
Other property and services		59,900	50,597	81,017
		1,327,333	2,149,281	2,061,041
<b>Expenditure from operating activities</b>				
Governance		(485,482)	(532,485)	(551,802)
General purpose funding		(48,592)	(75,066)	(85,793)
Law, order, public safety		(47,089)	(38,477)	(40,458)
Health		(164,662)	(132,715)	(144,971)
Education and welfare		(97,733)	(90,332)	(97,203)
Housing		(138,686)	(138,697)	(123,462)
Community amenities		(177,531)	(159,272)	(150,817)
Recreation and culture		(653,800)	(675,564)	(563,066)
Transport		(1,399,229)	(1,345,737)	(1,106,622)
Economic services		(117,322)	(173,330)	(137,599)
Other property and services		(7,409)	77,055	(164,066)
		(3,337,535)	(3,284,620)	(3,165,859)
Non-cash amounts excluded from operating activities	2 (b)(ii)	850,751	845,592	1,066,130
Amount attributable to operating activities		(293,850)	526,116	(92,314)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	9	1,609,113	524,904	388,005
Purchase property, plant and equipment	4(a)	(2,287,000)	(265,413)	(589,000)
Purchase and construction of infrastructure	4(a)	(856,778)	(965,744)	(943,733)
Proceeds from disposal of assets	4(b)	206,750	247,419	493,450
Amount attributable to investing activities		(1,327,915)	(458,834)	(651,278)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(41,226)	(54,160)	(54,161)
Proceeds from new borrowings	6(b)	200,000	0	0
Proceeds from self supporting loans	6(a)	4,475	4,315	4,315
Transfers to cash backed reserves (restricted assets)	7(a)	(47,294)	(102,949)	(493,140)
Transfers from cash backed reserves (restricted assets)	7(a)	357,794	0	178,545
Amount attributable to financing activities		473,749	(152,794)	(364,441)
Budgeted deficiency before general rates		(1,148,016)	(85,512)	(1,108,033)
Estimated amount to be raised from general rates	1	1,148,016	1,132,931	1,126,620
Net current assets at end of financial year - surplus/(deficit)	2 (b)(i)	0	1,047,419	18,587

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



SHIRE OF TRAYNING  
RATES SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2020

BY NATURE OR TYPE

	NOTE	2019/20 Budget \$	2018/19 Actual \$	2018/19 Budget \$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	2 (b)(i)	865,601	815,863	(53,626)
		865,601	815,863	(53,626)
<b>Revenue from operating activities (excluding rates)</b>				
Rate revenue other than revenue raised from general rates	1	12,228	12,228	12,228
Operating grants, subsidies and contributions	9	935,454	1,733,430	1,572,709
Fees and charges	8	250,035	239,444	223,762
Interest earnings	10(a)	24,316	20,054	37,521
Other revenue	10(b)	103,750	121,596	214,821
Profit on asset disposals	4(b)	1,550	22,529	0
		1,327,333	2,149,281	2,061,041
<b>Expenditure from operating activities</b>				
Employee costs		(1,140,828)	(1,173,116)	(141,994)
Materials and contracts		(969,851)	(849,328)	(1,790,474)
Utility charges		(124,135)	(136,522)	(20,110)
Depreciation on non-current assets	5	(835,931)	(831,601)	(1,016,630)
Interest expenses	10(d)	(17,504)	(16,780)	(17,508)
Insurance expenses		(100,778)	(93,272)	(129,643)
Other expenditure		(132,138)	(147,578)	0
Loss on asset disposals	4(b)	(16,370)	(36,423)	(49,500)
		(3,337,535)	(3,284,620)	(3,165,859)
<b>Operating activities excluded from budgeted deficiency</b>				
Non-cash amounts excluded from operating activities	2 (b)(ii)	850,751	845,592	1,066,130
<b>Amount attributable to operating activities</b>		(293,850)	526,116	(92,314)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	9	1,609,113	524,904	388,005
Purchase property, plant and equipment	4(a)	(2,287,000)	(265,413)	(589,000)
Purchase and construction of infrastructure	4(a)	(856,778)	(965,744)	(943,733)
Proceeds from disposal of assets	4(b)	206,750	247,419	493,450
<b>Amount attributable to investing activities</b>		(1,327,915)	(458,834)	(651,278)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(41,226)	(54,160)	(54,161)
Proceeds from new borrowings	6	200,000	0	0
Proceeds from self supporting loans	6(a)	4,475	4,315	4,315
Transfers to cash backed reserves (restricted assets)	7(a)	(47,294)	(102,949)	(493,140)
Transfers from cash backed reserves (restricted assets)	7(a)	357,794	0	178,545
<b>Amount attributable to financing activities</b>		473,749	(152,794)	(364,441)
<b>Budgeted deficiency before general rates</b>		(1,148,016)	(85,512)	(1,108,033)
<b>Estimated amount to be raised from general rates</b>	1	1,148,016	1,132,931	1,126,620
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2 (b)(i)	0	1,047,419	18,587

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

SHIRE OF TRAYNING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2019/20 Budgeted rate revenue	2019/20 Budgeted interim rates	2019/20 Budgeted back rates	2019/20 Budgeted total revenue	2018/19 Actual total revenue	2018/19 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
<b>Differential general rate or general rate</b>									
<b>Gross rental valuations</b>									
Kununoppin Trayning	0.23550	106	554,112	130,493	0	0	130,493	127,402	129,493
Yelbeni	0.23550	3	10,360	2,440	0	0	2,440	2,548	2,751
Commercial	0.23550	12	70,846	16,684	0	0	16,684	18,361	21,038
<b>Unimproved valuations</b>									
Rural	0.02029	209	50,857,500	1,031,899	0	0	1,031,899	1,015,309	1,016,730
<b>Sub-Totals</b>		330	51,492,818	1,181,516	0	0	1,181,516	1,163,620	1,170,012
<b>Minimum</b>									
<b>Minimum payment</b>									
	\$								
<b>Gross rental valuations</b>									
Kununoppin Trayning	350	27	9,833	9,450	0	0	9,450	10,500	10,500
Yelbeni	350	6	925	2,100	0	0	2,100	2,100	2,100
Commercial	350	2	420	700	0	0	700	700	700
<b>Unimproved valuations</b>									
Rural	350	5	59,200	1,750	0	0	1,750	2,100	2,100
Mining	350	0	0	0	0	0	0	0	350
<b>Sub-Totals</b>		40	70,378	14,000	0	0	14,000	15,400	15,750
		370	51,563,196	1,195,516	0	0	1,195,516	1,179,020	1,185,762
Discounts/concessions (Refer note 1(e))							(47,500)	(46,089)	(59,142)
<b>Total amount raised from general rates</b>							1,148,016	1,132,931	1,126,620
Ex-Gratia rates							12,228	12,228	12,228
Specified area rates (Refer note 1(c))							0	0	0
<b>Total rates</b>							1,160,244	1,145,159	1,138,848

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 2019/20 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 30TH JUNE 2020

1. 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
		\$	%	%
<b>Option one</b>				
Full Payment	12/09/2019	0	0.0%	11.0%
<b>Option two</b>				
First Instalment	12/09/2019	0	0.0%	11.0%
Second Instalment	12/11/2019	15	5.5%	11.0%
Third Instalment	13/01/2020	15	5.5%	11.0%
Fourth Instalment	13/03/2020	15	5.5%	11.0%

	2019/20 Budget revenue	2018/19 Actual revenue	2018/19 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	1,500	1,530	1,665
Instalment plan interest earned	1,500	1,538	1,657
Unpaid rates and service charge interest earned	9,250	12,236	8,500
	12,250	15,304	11,822

SHIRE OF TRAYNING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

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

**(c) Specified Area Rate**

The Shire did not raise specified area rates for the year ended 30th June 2020.

**(d) Service Charges**

The Shire did not raise service charges for the year ended 30th June 2020.

**(e) Rates discounts**

Rate or fee to which discount is granted	Discount %	2019/20 Budget	2018/19 Actual	2018/19 Budget	Circumstances in which discount is granted
Rates	5.0%	\$ 47,500	\$ 46,089	\$ 59,142	Payment of full rates amount owing including arrears, received by the due date on the rate notices.
		47,500	46,089	59,142	

**(f) Waivers or concessions**

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2020.



SHIRE OF TRAYNING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

2 (a). NET CURRENT ASSETS

		2019/20 Budget 30 June 2020	2019/20 Budget 01 July 2019	2018/19 Estimated Actual 30 June 2019	2018/19 Budget 30 June 2019
	Note	\$	\$	\$	\$
<b>Composition of estimated net current assets</b>					
<b>Current assets</b>					
Cash - unrestricted	3	112,908	1,145,377	1,145,377	0
Cash - restricted reserves	3	444,569	755,069	755,069	965,549
Receivables		49,085	79,035	79,035	50,000
Inventories		20,418	20,418	20,418	8,000
		626,980	1,999,899	1,999,899	1,023,549
<b>Less: current liabilities</b>					
Trade and other payables		(41,992)	(238,810)	(56,992)	(8,635)
Long term borrowings		(158,774)	0	0	(512,493)
Provisions		(163,018)	(163,018)	(163,018)	0
		(363,784)	(401,828)	(220,010)	(521,128)
<b>Net current assets</b>		263,196	1,598,071	1,779,889	502,421

## 2 (b). NET CURRENT ASSETS (CONTINUED)

### EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

#### Operating activities excluded from 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.

	Note	2019/20 Budget 30 June 2020	2019/20 Budget 01 July 2019	2018/19 Estimated Actual 30 June 2019	2018/19 Budget 30 June 2019
		\$	\$	\$	\$
<b>(i) Current assets and liabilities excluded from budgeted deficiency</b>					
<b>Net current assets</b>	2	263,196	1,598,071	1,779,889	502,421
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.					
<b>Adjustments to net current assets</b>					
Less: Cash - restricted reserves	3	(444,569)	(755,069)	(755,069)	(965,549)
Less: Current assets not expected to be received at end of year					
- current portion of self supporting loans receivable		0	0	0	(30,778)
Add: Current liabilities not expected to be cleared at end of year					
- Current portion of borrowings		158,774	0	0	512,493
- Employee benefit provisions		22,599	22,599	22,599	
<b>Adjusted net current assets - surplus/(deficit)</b>		0	865,601	1,047,419	18,587
<b>(ii) Operating activities excluded from budgeted deficiency</b>					
The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.					
<b>Adjustments to operating activities</b>					
Less: Profit on asset disposals	4(b)	(1,550)	(22,529)	(22,529)	0
Less: Non-cash grants and contributions for assets		0	(181,818)	0	0
Less: Movement in liabilities associated with restricted cash		0		97	0
Add: Loss on disposal of assets	4(b)	16,370	36,423	36,423	49,500
Add: Change in accounting policies	14	0	181,818	0	0
Add: Depreciation on assets	5	835,931	831,601	831,601	1,016,630
<b>Non cash amounts excluded from operating activities</b>		850,751	845,495	845,592	1,066,130

#### (iii) Reason for adjustment to Adjusted net current assets - surplus/(deficit) on 1 July 2019

The Shire has elected to retrospectively apply the cumulative effect of applying AASB 1058 Income of Not-for-Profit Entities at the date of initial application of the standard, being 1 July 2019. The impact of applying the standard was to recognise unspent grants and contributions for construction of recognisable non-financial assets controlled by the Shire as a liability. The opening budgeted surplus/deficit on 1 July 2019 has been amended accordingly from the estimated actual closing surplus/deficit. Refer to note 14 for further explanation of the impact of the changes in accounting policies



## 2 (c). NET CURRENT ASSETS (CONTINUED)

### SIGNIFICANT ACCOUNTING POLICIES

#### CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the 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 even if not expected to be realised in the next 12 months except for land held for sale where it is held as 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.

#### 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.

#### PROVISIONS

Provisions are recognised when the Shire has a 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.

#### 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.

#### TRADE AND OTHER RECEIVABLES

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

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

#### 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.

#### EMPLOYEE BENEFITS

##### Short-term employee benefits

Provision is made for the Shire of Trayning'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 of Trayning'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 of Trayning's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

#### LAND HELD FOR RESALE

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

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

Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.



**SHIRE OF TRAYNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2020**

### 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:

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
Cash - unrestricted	112,908	1,145,377	0
Cash - restricted	444,569	755,069	965,549
	557,477	1,900,446	965,549
The following restrictions have been imposed by regulation or other externally imposed requirements:			
Leave Reserve	22,883	22,599	57,709
Plant Reserve	318,872	532,176	475,067
Building Reserve	30,094	91,153	91,928
Facilities Reserve	7,635	7,540	7,603
Medical Reserve	26,205	55,507	55,978
Refuse Tip Reserve	29,597	29,229	29,477
Swimming Pool Reserve	9,283	9,168	9,246
Staff Housing Reserve	0	0	174,620
Performance and Retention Reserve	0	7,697	15,221
IT Reserve	0	0	955
Caravan Park Upgrade Reserve	0	0	47,745
	444,569	755,069	965,549
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	746,927	522,496	409,807
Depreciation	835,931	831,601	1,016,630
(Profit)/loss on sale of asset	14,820	13,894	49,500
(Increase)/decrease in receivables	29,950	77,058	(4,315)
(Increase)/decrease in inventories	0	(1,586)	0
Increase/(decrease) in payables	(378,636)	(112,272)	(67,898)
Change in accounting policies transferred to retained surplus (refer to Note 14)	181,818	0	0
Grants/contributions for the development of assets	(1,609,113)	(524,904)	(388,005)
<b>Net cash from operating activities</b>	(178,303)	806,287	1,015,719

#### 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.



SHIRE OF TRAYNING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program											2019/20 Budget total	2018/19 Actual total	2018/19 Budget total
	Governance	General purpose funding	Law, order, public safety	Health	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>														
Buildings - non-specialised	0	0	0	0	0	0	0	0	0	0	0	0	30,711	10,000
Buildings - specialised	0	0	680,000	0	0	0	0	735,000	0	0	0	1,415,000	55,160	42,000
Plant and equipment	61,500	0	0	62,000	0	0	0	50,000	644,000	0	54,500	872,000	179,542	537,000
	61,500	0	680,000	62,000	0	0	0	785,000	644,000	0	54,500	2,287,000	265,413	589,000
<i>Infrastructure</i>														
Infrastructure - Roads	0	0	0	0	0	0	0	0	809,682	0	0	809,682	930,282	924,233
Infrastructure - Footpaths	0	0	0	0	0	0	0	0	47,096	0	0	47,096	25,650	0
Infrastructure - Other	0	0	0	0	0	0	0	0	0	0	0	0	9,812	19,500
	0	0	0	0	0	0	0	0	856,778	0	0	856,778	965,744	943,733
<b>Total acquisitions</b>	61,500	0	680,000	62,000	0	0	0	785,000	1,500,778	0	54,500	3,143,778	1,231,157	1,532,733

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

Capital Works program

SHIRE OF TRAYNING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

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

	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss	2018/19 Actual Net Book Value	2018/19 Actual Sale Proceeds	2018/19 Actual Profit	2018/19 Actual Loss	2018/19 Budget Net Book Value	2018/19 Budget Sale Proceeds	2018/19 Budget Profit	2018/19 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program</b>												
Governance	48,691	47,500	0	(1,191)	157,069	128,182	0	(28,887)	248,000	207,000	0	(41,000)
Health	47,078	46,000	0	(1,078)		0	0	0	67,950	59,450	0	(8,500)
Housing	0	0	0	0	65,799	88,328	22,529	0	100,000	100,000	0	0
Transport	83,813	74,250	1,550	(11,113)		0	0	0	33,000	33,000	0	0
Other property and services	41,988	39,000	0	(2,988)	38,445	30,909	0	(7,536)	94,000	94,000	0	0
	221,570	206,750	1,550	(16,370)	261,313	247,419	22,529	(36,423)	542,950	493,450	0	(49,500)
<b>By Class</b>												
<u>Property, Plant and Equipment</u>												
Land - freehold land	0	0	0	0	18,000	0	0	(18,000)	10,000	10,000	0	0
Buildings - non-specialised	0	0	0	0	47,799	70,328	22,529	0	0	0	0	0
Plant and equipment	221,570	206,750	1,550	(16,370)	195,514	177,091	0	(18,423)	532,950	483,450	0	(49,500)
	221,570	206,750	1,550	(16,370)	261,313	247,419	22,529	(36,423)	542,950	493,450	0	(49,500)

A detailed breakdown of disposals on an individual asset basis can be found in the supplementary information attached to this budget document as follows:  
Capital Works program



## 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 - Water Supply
Infrastructure - Other

2019/20 Budget	2018/19 Actual	2018/19 Budget
\$	\$	\$
25,584	25,717	25,076
888	887	1,420
5,443	5,436	10,688
18,048	18,025	20,986
46,550	45,884	79,850
4,465	4,459	4,310
93,734	93,636	160,980
556,807	553,399	637,600
10,536	10,523	9,720
73,876	73,635	66,000
835,931	831,601	1,016,630
32,197	32,030	233,561
103,305	102,770	0
6,991	6,955	8,140
89,824	89,359	82,556
528,459	525,721	549,557
14,109	14,036	26,643
8,123	8,081	93,137
13,932	13,860	13,140
38,991	38,789	9,896
835,931	831,601	1,016,630

## 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.

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

Buildings	40 years
Furniture and equipment	10 years
Plant and equipment	10 years
Sealed roads and streets	
formation	not depreciated
pavement	50 years
seal	
- bituminous seals	10 years
Gravel roads	
formation	not depreciated
pavement	50 years
gravel sheet	10 years
Formed roads	
formation	not depreciated
pavement	50 years
Footpaths - slab	10 years
Water supply piping & drainage	40 years
Airstrip	
formation	not depreciated
seal	
- bituminous seals	10 years
Gravel sheet	10 years

### DEPRECIATION (CONTINUED)

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.

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.

### 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.

## 6. INFORMATION ON BORROWINGS

### (a) Borrowing repayments

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

Purpose	Budget Principal 1 July 2019	2019/20 Budget New loans	2019/20 Budget Principal repayments	2019/20 Budget Interest repayments	Budget Principal outstanding 30 June 2020	Actual Principal 1 July 2018	2018/19 Actual New loans	2018/19 Actual Principal repayments	2018/19 Actual Interest repayments	Actual Principal outstanding 30 June 2019	Budget Principal 1 July 2018	2018/19 Budget New loans	2018/19 Budget Principal repayments	2018/19 Budget Interest repayments	Budget Principal outstanding 30 June 2019
		\$	\$	\$	\$			\$	\$	\$			\$	\$	\$
<b>Governance</b>															
Loan 65 - Works Crew Housing	0	0	0	0	0	14,209	0	14,209	323	0	14,209	0	14,209	471	0
<b>Recreation and culture</b>															
Loan 69 - Community Recreation Centre	311,083	0	13,856	11,378	297,227	324,487	0	13,404	11,753	311,083	324,487	0	13,405	10,727	311,082
Loan 71 - Swimming Pool Refurbishment	0	200,000	0	0	200,000	0	0	0	0	0	0	0	0	0	0
<b>Economic services</b>															
Loan 68 - Trayning Unmanned	104,959	0	16,189	3,548	88,770	120,662	0	15,703	2,203	104,959	135,437	0	15,703	3,676	119,734
Loan 70 - Trayning Unmanned	50,900	0	6,706	1,512	44,194	57,429	0	6,529	1,665	50,900	57,428	0	6,529	1,501	50,899
	466,942	200,000	36,751	16,438	630,191	516,787	0	49,845	15,944	466,942	531,561	0	49,846	16,375	481,715
<b>Self Supporting Loans</b>															
<b>Recreation and culture</b>															
Loan 67 - SSL Bowls Resurface	26,768	0	4,475	1,066	0	31,083	0	4,315	836	26,768	35,093	0	4,315	1,133	30,778
	26,768	0	4,475	1,066	0	31,083	0	4,315	836	26,768	35,093	0	4,315	1,133	30,778
	493,710	200,000	41,226	17,504	630,191	547,870	0	54,160	16,780	493,710	566,654	0	54,161	17,508	512,493

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 30TH JUNE 2020

6. INFORMATION ON BORROWINGS (CONTINUED)

(b) New borrowings - 2019/20

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Swimming Pool refurbishment	WATC	Debenture	Unknown	Unknown	200,000	Unknown	200,000	0
					200,000	0	200,000	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2019 nor is it expected to have unspent borrowing funds as at 30th June 2020.

(d) Credit Facilities

	2019/20 Budget	2018/19 Actual	2018/19 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>	<b>220,000</b>	<b>220,000</b>	<b>220,000</b>
<b>Loan facilities</b>			
Loan facilities in use at balance date	630,191	493,710	512,493

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2019	2019/20 Budgeted Increase/ (Decrease)	Amount as at 30th June 2020
			\$	\$	\$
Westpac	To cover shortfalls in cash flows when required	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 30TH JUNE 2020

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance	2018/19 Actual Opening Balance	2018/19 Actual Transfer to	2018/19 Actual Transfer (from)	2018/19 Actual Closing Balance	2018/19 Budget Opening Balance	2018/19 Budget Transfer to	2018/19 Budget Transfer (from)	2018/19 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	22,599	284	0	22,883	22,502	97	0	22,599	29,025	28,684	0	57,709
Plant Reserve	532,176	6,696	(220,000)	318,872	430,321	101,855	0	532,176	425,000	209,567	(159,500)	475,067
Building Reserve	91,153	38,941	(100,000)	30,094	90,763	390	0	91,153	89,640	2,288	0	91,928
Facilities Reserve	7,540	95	0	7,635	7,507	33	0	7,540	7,414	189	0	7,603
Medical Reserve	55,507	698	(30,000)	26,205	55,268	239	0	55,507	54,585	1,393	0	55,978
Refuse Tip Reserve	29,229	368	0	29,597	29,104	125	0	29,229	28,744	733	0	29,477
Swimming Pool Reserve	9,168	115	0	9,283	9,129	39	0	9,168	9,016	230	0	9,246
Staff Housing Reserve	0	0	0	0	0	0	0	0	0	174,620	0	174,620
Performance and Retention Reserve	7,697	97	(7,794)	0	7,526	171	0	7,697	7,530	7,691	0	15,221
IT Reserve	0	0	0	0	0	0	0	0	0	20,000	(19,045)	955
Caravan Park Upgrade Reserve	0	0	0	0	0	0	0	0	0	47,745	0	47,745
	755,069	47,294	(357,794)	444,569	652,120	102,949	0	755,069	650,954	493,140	(178,545)	965,549

(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
Leave Reserve	Ongoing	To be used to fund annual and long service leave requirements.
Plant Reserve	Ongoing	To be used for the purchase of major plant.
Building Reserve	Ongoing	To be used for the construction of housing and other facilities.
Facilities Reserve	Ongoing	To be used to provide new facilities to the shire.
Medical Reserve	Ongoing	To be used to maintain the services of a doctor and other medical services.
Refuse Tip Reserve	Ongoing	To be used to upgrade and expand rubbish tips within the shire.
Swimming Pool Reserve	Ongoing	To be used to upgrade the swimming pool and aquatic centre facilities.
Staff Housing Reserve	Ongoing	To be used for renewal of staff housing in the shire.
Performance and Retention Reserve	19/20	To be used for a bonus arrangement to assist in personnel fulfilling their contract terms.
IT Reserve	Ongoing	To be used for the systematic replacement of IT assets in a structured way.
Caravan Park Upgrade Reserve	Ongoing	To be used for upgrade of the caravan park.



**SHIRE OF TRAYNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2020**

**8. FEES & CHARGES REVENUE**

	<b>2019/20 Budget</b>	<b>2018/19 Actual</b>	<b>2018/19 Budget</b>
	\$	\$	\$
Governance	21,000	21,750	56,500
General purpose funding	1,500	1,530	0
Law, order, public safety	2,000	3,686	1,500
Health	27,500	21,439	0
Housing	81,750	73,013	70,012
Community amenities	59,045	60,374	59,670
Recreation and culture	4,040	12,973	15,723
Economic services	9,650	12,096	10,550
Other property and services	43,550	32,583	9,807
	<b>250,035</b>	<b>239,444</b>	<b>223,762</b>

**9. GRANT REVENUE**

Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:

**By Program:**

**Operating grants, subsidies and contributions**

General purpose funding	605,968	1,157,856	1,053,630
Law, order, public safety	0	0	4,000
Education and welfare	0	1,500	4,500
Transport	326,886	574,074	509,579
Economic services	0	0	1,000
Other property and services	2,600	0	0
	<b>935,454</b>	<b>1,733,430</b>	<b>1,572,709</b>

**Non-operating grants, subsidies and contributions**

Law, order, public safety	650,000	0	0
Health	11,200	0	0
Recreation and culture	363,317	0	0
Transport	584,596	524,904	388,005
	<b>1,609,113</b>	<b>524,904</b>	<b>388,005</b>

**SHIRE OF TRAYNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2020**

**10. OTHER INFORMATION**

**The net result includes as revenues**

**(a) Interest earnings**

Investments			
- Reserve funds	9,500	2,949	15,332
- Other funds	3,066	1,683	2,032
Late payment of fees and charges *	1,000	1,648	10,000
Other interest revenue (refer note 1b)	10,750	13,774	10,157
	24,316	20,054	37,521

\* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 11%.

**(b) Other revenue**

Reimbursements and recoveries	75,900	78,954	119,942
Other	27,850	42,642	94,879
	103,750	121,596	214,821

**The net result includes as expenses**

**(c) Auditors remuneration**

Audit services	42,500	31,580	27,000
Other services	0	1,900	0
	42,500	33,480	27,000

**(d) Interest expenses (finance costs)**

Borrowings (refer Note 6(a))	17,504	16,780	17,508
	17,504	16,780	17,508

**(e) Elected members remuneration**

Meeting fees	27,500	22,642	31,215
Mayor/President's allowance	12,350	12,350	12,350
Deputy Mayor/President's allowance	3,088	3,088	3,088
Travelling expenses	6,000	3,505	2,058
Telecommunications allowance	14,700	7,491	10,850
	63,638	49,076	59,561

**(f) Low Value lease expenses**

Office equipment	2,133	2,133	2,136
	2,133	2,133	2,136

**SIGNIFICANT ACCOUNTING POLICIES**

**LEASES**

At inception of a contract, an entity shall assess 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 lessee shall recognise a right-of-use asset and a lease liability.

At the commencement date, a lessee shall measure the right-of-use asset at cost.

**LEASES (CONTINUED)**

At the commencement date, a lessee shall measure the lease liability at the present value of the lease payments that are not paid at that date. The lease payments shall be discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the lessee shall use the lessee's incremental borrowing rate.



## 11. MAJOR LAND TRANSACTIONS, TRADING UNDERTAKINGS AND INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Shire will be party to any Major Land Transactions, Trading Undertakings or Joint arrangement during 2019/20.

SHIRE OF TRAYNING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

**12. TRUST FUNDS**

Funds held at balance date over which the local government has no control and which are not included in the financial statements are as follows:

Detail	Balance 1 July 2019	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2020
	\$	\$	\$	\$
Toy Library Funds	771	0	0	771
Red Fm Radio / Gym	317	0	0	317
Kununoppin Fire Brigade	500	0	0	500
Nomination Deposits	80	320	(320)	80
Shire Housing Bonds	8,206	400	(600)	8,006
Police Licensing	960	0	(960)	0
Trayning Golf Club Funds	5,903	0	(5,903)	0
Unidentified Deposits	3,018	0	(3,018)	0
South Trayning Ninghan Catchme	2,416	0	0	2,416
Repertory Funds	1,707	0	0	1,707
Aqua Bubble Donations	970	0	0	970
Ninghan Farm Focus Group	250	0	0	250
Ninghan Fitness / Gym Key Bond	352	80	(80)	352
Playgroup Funds	1,226	0	0	1,226
Waste Dump Kununoppin	200	0	(200)	0
	26,876	800	(11,081)	16,595



**SHIRE OF TRAYNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2020**

**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.

**REVENUE RECOGNITION**

Accounting Policies for the recognition of income and revenue from contracts with customers is described in Note 14.

**SHIRE OF TRAYNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2020**

**14. SIGNIFICANT ACCOUNTING POLICIES - CHANGE  
 IN ACCOUNTING POLICIES**

This note explains the impact of the adoption of AASB 15 Revenue from Contracts with Customers, AASB 16 Leases and AASB 1058 Income for Not-for-Profit Entities.

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

The Shire of Trayning adopted AASB 15 on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions AASB 15, the Shire of Trayning has adopted the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019. In summary the following adjustments were made to the amounts recognised in the balance sheet at the date of initial application (1 July 2019):

	AASB 118 carrying amount 30 June 19	Reclassification	AASB 15 carrying amount 01 July 19
	\$	\$	\$
Contract assets	0		0
Contract liabilities - current			
Unspent grants, contributions and reimbursements	0		0
Developer contributions	0		0
Contract liabilities non-current			
Developer contributions	0		0
Cash in lieu of parking	0		0
Adjustment to retained surplus from adoption of AASB 15		0	

**LEASES**

On adoption of AASB 16, for leases which had previously been classified as an 'operating lease' when applying AASB 117, the Shire of Trayning is not required to make any adjustments on transition for leases for which the underlying asset is of low value. 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).



**SHIRE OF TRAYNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30TH JUNE 2020**

**14. SIGNIFICANT ACCOUNTING POLICIES - CHANGE  
 IN ACCOUNTING POLICIES (Continued)**

**INCOME FOR NOT-FOR-PROFIT ENTITIES**

The Shire of Trayning has adopted AASB 1058 from 1 July 2019 which resulted in changes in accounting policies. In accordance with the transition provisions AASB 1058, the Shire of Trayning has adopted the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised at 1 July 2019. Comparative information for prior reporting periods shall not be restated in accordance with AASB 1058 transition requirements.

In applying AASB 1058 retrospectively with the cumulative effect of initially applying the Standard on 1 July 2019 changes occurred to the following financial statement line items by application of AASB as compared to AASB 1004 Contributions before the change:

	AASB 1004 carrying amount 30 June 19	Reclassification	AASB 1058 carrying amount 01 July 19
	\$	\$	\$
Trade and other payables	56,992	181,818	238,810
Adjustment to retained surplus from adoption of AASB 1058		(181,818)	

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Therefore the rates received in advance give rise to a financial liability that is within the scope of AASB 9. On 1 July 2019 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised by the Shire of Trayning. When the taxable event occurs the financial liability is extinguished and the Shire of Trayning recognises income for the prepaid rates that have not been refunded.

Assets that were acquired for consideration that was significantly less than fair value principally to enable the Shire of Trayning to further its objectives may have been measured on initial recognition under other Australian Accounting Standards at a cost that was significantly less than fair value. Such assets are not required to be remeasured at fair value.

Volunteer Services in relation to Volunteer Fire Services have been recognised in budgeted revenue and budgeted expenditure as the fair value of the services can be reliably estimated and the services would have been purchased if they had not been donated.

The impact on the Shire of Trayning of the changes as at 1 July 2019 is as follows:

	2019
	\$
Retained surplus - 30/06/2019	
Adjustment to retained surplus from adoption of AASB 15	0
Adjustment to retained surplus from adoption of AASB 1058	(181,818)
Retained surplus - 01/07/2019	(181,818)



# SHIRE OF TRAYNING SCHEDULE OF FEES AND CHARGES 2019/20

Rock Solid		Nett Charge \$	GST \$	2019/20 Charge \$	2018/19 Charge \$
Administration					
Photocopying / Printing - (including if paper is supplied)					
A4 - Black & White					
- Single Sided	Per page	0.45	0.05	0.50	0.50
- Double Sided	Per page	0.55	0.05	0.60	0.60
A4 - Colour					
- Single Sided	Per page	0.64	0.06	0.70	0.70
- Double Sided	Per page	0.73	0.07	0.80	0.80
A4 - Photo Paper/Card/Coloured Paper					
- Single Sided	Per page	1.36	0.14	1.50	1.50
A3 - Black & White					
- Single Sided	Per page	0.55	0.05	0.60	0.60
- Double Sided	Per page	0.64	0.06	0.70	0.70
A3 - Colour					
- Single Sided	Per page	0.73	0.07	0.80	0.80
- Double Sided	Per page	0.82	0.08	0.90	0.90
Large Format Printing					
A1					
- Plain Bond	Per page	13.65	1.35	15.00	15.00
- Semi Gloss	Per page	35.00	3.50	38.50	38.50
- Full Gloss	Per page	35.00	3.50	38.50	38.50
A1 - Plan Prints					
- Plain Bond	Per page	10.91	1.09	12.00	12.00
A2					
- Plain Bond	Per page				
- Semi Gloss	Per page	25.45	2.55	28.00	28.00
- Full Gloss	Per page	25.45	2.55	28.00	28.00
A3					
- Plain Bond	Per page	5.45	0.55	6.00	6.00
- Semi Gloss	Per page	20.45	2.05	22.50	22.50
- Full Gloss	Per page	20.45	2.05	22.50	22.50
Laminating					
Credit Card Size	Each	1.36	0.14	1.50	1.50
A5 Size	Each	1.82	0.18	2.00	2.00
A4 Size	Each	2.27	0.23	2.50	2.50
A3 Size	Each	2.73	0.27	3.00	3.00
Document Binding					
To 10mm Thickness	Per document	4.55	0.45	5.00	5.00
To 25mm Thickness	Per document	9.55	0.95	10.50	10.50
Plus Photocopying/Printing Costs if Applicable					
Advertising					
Ninghan News - Black & White					
- 1/4 Page	Per issue	9.09	0.91	10.00	10.00
- 1/2 Page	Per issue	13.64	1.36	15.00	15.00
- Full Page	Per issue	18.18	1.82	20.00	20.00
Ninghan News - Colour					
- Full Page	Per issue	27.27	2.73	30.00	30.00
Local Telephone Directory					
- 1/8 Page	Annually	28.18	2.82	31.00	31.00
- 1/4 Page	Annually	39.09	3.91	43.00	43.00
- 1/2 Page	Annually	58.18	5.82	64.00	64.00
- Full Page	Annually	91.82	9.18	101.00	101.00
Publications					
Ninghan News					
- General	Per Issue	1.36	0.14	1.50	1.50
- General	Per annum	18.64	1.86	20.50	20.50
- Postal	Per annum	60.45	6.05	66.50	66.50
- Electronic	Per annum	10.45	1.05	11.50	11.50
History Books	Each	45.45	4.55	50.00	50.00
Local Telephone Directory	Each	3.18	0.32	3.50	3.50
Electoral Rolls	Each	20.00	2.00	22.00	22.00
Shire Maps	Each	14.55	1.45	16.00	16.00





# SHIRE OF TRAYNING SCHEDULE OF FEES AND CHARGES 2019/20

		Nett Charge \$	GST \$	2019/20 Charge \$	2018/19 Charge \$
<b>Secretarial &amp; Office Services</b>					
General Secretarial Work	Per 1/4 hour	18.18	1.82	20.00	20.00
Facsimile					
- Send - within Australia	Per Recipient	5.00	0.50	5.50	5.50
- Send - Overseas	Per Recipient	10.00	1.00	11.00	11.00
- Receive	Per page	0.45	0.05	0.50	0.50
Email					
- Incoming	Per page	0.45	0.05	0.50	0.50
- Outgoing	Per 1/4 hour	18.18	1.82	20.00	20.00
<i>Outgoing Email Production - Secretarial Fee is Applicable</i>					
<b>Local Authority Vehicle Licence Plates</b>					
Plate Fee	Per Issue	181.82	18.18	200.00	200.00
<b>Library Internet Usage</b>					
Seniors				No Charge	No Charge
Non-Senior	Per hour	2.27	0.23	2.50	2.50
<b>Sundry Debt Collection cost</b>				At Cost	At Cost
<b>Interest on unpaid accounts</b>				11.00%	11.00%
<b>Freedom of Information</b>					
Application Fee					
- Non-Personal Information		30.00	0.00	30.50	30.50
Time Dealing with Application - Copying, Transcribing & Duplicating	Per hour	30.00	0.00	30.50	30.50
Staff Supervised Access	Per hour	30.00	0.00	30.50	30.50
Duplication of Tape, Film or Computer Information	Per Item			At Cost	At Cost
Delivery, Packaging & Postage	Per Item			At Cost	At Cost
<i>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.</i>					
<b>General Rates &amp; Charges</b>					
<b>Gross Rental Value</b>					
Cents Per Dollar					
- Commercial				21.8558	21.8558
- Kununoppin & Trayning				21.8558	21.8558
- Yelbeni				21.8558	21.8558
Minimum Rates				350.00	350.00
<b>Unimproved Value - Cents Per Dollar</b>					
Cents Per Dollar					
- Mining				2.0240	2.0240
- Rural				2.0240	2.0240
Minimum Rates				350.00	350.00
<b>Rubbish Removal Charges</b>					
General Refuse Removal Charge	Per bin	181.82	18.18	200.00	200.00
Recyclable Refuse Charge	Per bin	81.82	8.18	90.00	90.00
<b>Concessions, Discounts &amp; Waivers</b>					
Early Payment of Rates Discount	Calculated daily			5.00%	5.00%
<b>Payment By Instalments</b>					
Instalment Administration Charge	Per instalment	15.00	0.00	15.00	15.00
Adhoc Payment Plan Administration Fee	Per instalment	15.00	0.00	15.00	15.00
Instalment Interest Rate	Calculated daily			5.50%	5.50%
<b>Penalty on Unpaid Rates</b>					
Penalty Interest Rate	Calculated daily			11.00%	11.00%
Legal or Collection Fees				At Cost	
<b>Property Inquiries</b>					
Electronic Advise of Sale (EAS)	Per EAS	76.36	7.64	84.00	84.00
Copy of Rates Notice		18.18	1.82	20.00	20.00
Copy of Rate Book					
- Electronic	Per copy	10.45	1.05	11.50	11.50
- Hardcopy	Per copy	35.91	3.59	39.50	39.50



## SHIRE OF TRAYNING SCHEDULE OF FEES AND CHARGES 2019/20

		Nett Charge \$	GST \$	2019/20 Charge \$	2018/19 Charge \$
<b>Council Member Sitting Fees &amp; Allowances</b>					
<b>Sitting Fees</b>					
President					
President's Allowance	Per annum	12,350.00	0.00	12,350.00	12,350.00
Council & Special Meeting attendance	Per meeting	380.00	0.00	380.00	380.00
Committee Meeting attendance fee	Per meeting	185.00	0.00	185.00	185.00
Deputy President					
Deputy President's Allowance	Per annum	3,088.00	0.00	3,088.00	3,088.00
Council Meetings	Per meeting	185.00	0.00	185.00	185.00
Committee Meetings	Per meeting	95.00	0.00	95.00	95.00
Councillors					
Council Meetings	Per meeting	185.00	0.00	185.00	185.00
Committee Meetings	Per meeting	95.00	0.00	95.00	95.00
<b>Allowances</b>					
All Members					
Communications Allowance	Per annum	1,550.00	0.00	1,550.00	1,550.00
IT Allowance	Per annum	550.00	0.00	550.00	550.00
Travel - Per Kilometre	Over 2600 cc	0.9554	0.00	0.9554	0.9554
	1600cc to 2600 cc	0.6866	0.00	0.6866	0.6866
	1600cc and Under	0.5669	0.00	0.5669	0.5669
<b>Cemetery</b>					
<b>Internment Burials</b>					
Internment of any adult in grave 1.8m deep		409.09	40.91	450.00	450.00
Internment of any child under 7 years of age in grave 1.4m deep		318.18	31.82	350.00	350.00
Internment of any stillborn child in ground set apart for such purpose		181.82	18.18	200.00	200.00
In private ground including the issue of a "Grant of Burial"					
Land for Grave 2.4m x 1.2m where directed		27.27	2.73	30.00	30.00
Land for Grave 2.4m x 2.4m where directed		54.55	5.45	60.00	60.00
Land for Grave 2.4m x 3.6m where directed		77.27	7.73	85.00	85.00
<i>-The above fees are payable for Reservations as well as internments</i>					
Extra Charges - If Graves are required to be sunk deeper than 1.8m deep					
For each additional 0.3m		50.00	5.00	55.00	55.00
Re-opening of any ordinary grave					
For each internment		409.09	40.91	450.00	450.00
For each internment of a child under 7 years of age		409.09	40.91	450.00	450.00
For each internment of a stillborn child		409.09	40.91	450.00	450.00
Re-opening a brick grave		409.09	40.91	450.00	450.00
Monument/Plaque Fee		45.45	4.55	50.00	50.00
<b>Niche Wall</b>					
Single Niche		136.36	13.64	150.00	150.00
Double Niche		181.82	18.18	200.00	200.00
<b>Housing</b>					
Aged Persons Units - Trayning	25% of income to Maximum - Per week	120.00	0.00	120.00	120.00
Single Persons Units - Trayning (as aged)	25% of income to Maximum - Per week	120.00	0.00	120.00	120.00
Single Persons Units - Trayning (as singles)	25% of income to Maximum - Per week	200.00	0.00	120.00	200.00
Independent Livinh Units - Kununoppin	25% of income to Maximum - Per week	120.00	0.00	120.00	120.00
Lot 144 Adam Street ( Occasional Rental)	Per Week	170.00	0.00	170.00	
Lot 60 Glass Street	Per Week	175.00	0.00	175.00	
Lot 37 Coronation Street	Per Week	175.00	0.00	175.00	
Lot 139A Felgate Parade - Duplex	Per Week	170.00	0.00	170.00	
Lot 139B Felgate Parade - Duplex	Per Week	170.00	0.00	170.00	
Lot 11 Wilson Street Kununoppin	Per Week	175.00	0.00	175.00	
Lot 150 Hughes St	Doctor's Residence - Per week	640.00	0.00	640.00	640.00
Lease of Council block (Pigyards) 35m x 80m Location Number 15570	Per annum	272.73	27.27	300.00	300.00
Lease of Council block (Pigyards)- Shed Block	Per annum	327.27	32.73	360.00	360.00





# SHIRE OF TRAYNING SCHEDULE OF FEES AND CHARGES 2019/20

		Nett Charge \$	GST \$	2019/20 Charge \$	2018/19 Charge \$
Halls, Pavilion & Community Centres					
Facility Hire					
Functions at which alcohol is <b>not</b> consumed:					
- Friday Night (after 6pm), Saturday & Sunday	Per day	46.36	4.64	51.00	51.00
- Weekdays	Per day	27.73	2.77	30.50	30.50
Functions at which alcohol is consumed					
<i>- Copy of permit to be sent to Bencubbin Police on each occasion.</i>					
Non Profit making bodies/beautician/hair dresser	Per day	9.55	0.95	10.50	10.50
Commercial - eg Max Employment	Per day	153.18	15.32	168.50	168.50
Meetings:					
- Landcare Groups, Schools	Per day			No Charge	No Charge
Equipment Hire					
Trestles - each	Per day	5.91	0.59	6.50	6.50
Chairs - each	Per day	1.36	0.14	1.50	1.50
Bonds - Refundable					
Hall, Pavilion & Community Centre					
- No Alcohol	Refundable	100.00	0.00	102.00	102.00
- Alcohol	Refundable	300.00	0.00	306.00	306.00
Keys	Refundable	50.00	0.00	50.00	50.00
Equipment - if hired	Refundable	100.00	0.00	102.00	102.00
Additional Charges					
Additional Cleaning - If Required - <b>Minimum 2 Hours</b>	Per hour	76.36	7.64	84.00	84.00
Repair of Damage incurred during Hire				At Cost + 25% Admin Fee + 25% Admin Fee	
Sporting Facilities & Caravan Park					
Ninghan Fitness Centre					
Adult	Per Year	54.55	5.45	60.00	60.00
	Per Quarter	36.36	3.64	40.00	40.00
	Per Month	18.18	1.82	20.00	20.00
	Per Day	9.09	0.91	10.00	10.00
Family	Per year	81.82	8.18	90.00	90.00
Pensioner (must hold pension concession card)	Per year	31.82	3.18	35.00	35.00
Student (13 - 17 years)	Per year	31.82	3.18	35.00	35.00
Replacement Access Cards	Per Card	5.45	0.55	6.00	6.00
Swimming Pool					
Season Ticket					
- Family	Per year	100.00	10.00	110.00	110.00
- Adult	Per year	38.18	3.82	42.00	42.00
- Child	Per year	22.73	2.27	25.00	25.00
<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	2.27	0.23	2.50	2.50
- Child	Per day	1.36	0.14	1.50	1.50
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			1.50	1.50
Interfaction Swimming Carnival	Per Student			1.50	1.50
Non Swimmers / Spectators / Teachers				1.50	1.50
Please note that admission charge is donated to the school					
Other Sporting Facilities					
Bowling Green Lights	per night	5.45	0.55	6.00	6.00
Tennis Court Lights	per night	5.45	0.55	6.00	6.00
Basketball Court Lights (other than Club nights)	per night	5.45	0.55	6.00	6.00
Caravan Park					
Powered Van Sites					
- Per Night		20.00	2.00	22.00	22.00
- 3 Nights (Inc Pool & Gym Use)		50.00	5.00	55.00	55.00
- Per Week		90.91	9.09	100.00	100.00
Unpowered Van & Tent Sites					
- First 2 People	per night	6.82	0.68	7.50	7.50
- Each Additional Person	per night	2.27	0.23	2.50	2.50
Bond - Ablution Block Key - Refundable		20.00	0.00	20.00	20.00



# SHIRE OF TRAYNING SCHEDULE OF FEES AND CHARGES 2019/20

		Nett Charge \$	GST \$	2019/20 Charge \$	2018/19 Charge \$
<b>Animal Registrations &amp; Impound Fees</b>					
<b>Dog Registrations</b>					
Sterilised - One Year					
- Pensioner		10.00	0.00	10.00	10.00
- Otherwise		20.00	0.00	20.00	20.00
Sterilised - Three Years					
- Pensioner		21.25	0.00	21.25	21.25
- Otherwise		42.50	0.00	42.50	42.50
Sterilised - Lifetime					
- Pensioner		50.00	0.00	50.00	50.00
- Otherwise		100.00	0.00	100.00	100.00
Unsterilised - One Year					
- Pensioner		25.00	0.00	25.00	25.00
- Otherwise		50.00	0.00	50.00	50.00
Unsterilised - Three Years					
- Pensioner		60.00	0.00	60.00	60.00
- Otherwise		120.00	0.00	120.00	120.00
Unsterilised - Lifetime					
- Pensioner		125.00	0.00	125.00	125.00
- Otherwise		250.00	0.00	250.00	250.00
Dangerous Dog - Sterilised / Unsterilised - including Pensioner	Per year	50.00	0.00	50.00	50.00
Registration of Approved Kennel Establishment	Per establishment	200.00	0.00	200.00	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>					
<b>Cat Registrations</b>					
One Year					
- Pensioner		10.00	0.00	10.00	10.00
- Otherwise		20.00	0.00	20.00	20.00
<i>- Registrations after 31st May in any year - 50% of applicable fee.</i>					
Three Years					
- Pensioner		21.25	0.00	21.25	21.25
- Otherwise		42.50	0.00	42.50	42.50
Lifetime					
- Pensioner		50.00	0.00	50.00	50.00
- Otherwise		100.00	0.00	100.00	100.00
Approval to Breed	Per breeding cat	100.00	0.00	100.00	100.00
<i>- All cats are to be Micro Chipped and those not approved for breeding, are to be Sterilized prior to Registration.</i>					
<b>Impound Fees</b>					
Impounding of Animal Fee	Per animal	102.27	10.23	112.50	112.50
Daily Sustenance Fee	Per animal	11.36	1.14	12.50	12.50
Release from Pound Fee	Per animal	102.27	10.23	112.50	112.50
Destruction of Impounded Animal Fee	Per animal			No Charge	No Charge
<b>Animal Traps</b>					
Cat / Dog Trap	Per week	10.45	1.05	11.50	11.50
Trap Hire Bond	Refundable	46.36	4.64	50.00	51.00





# SHIRE OF TRAYNING SCHEDULE OF FEES AND CHARGES 2019/20

Nett Charge \$	GST \$	2019/20 Charge \$	2018/19 Charge \$
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## Health, Building & Town Planning

### Planning, BRB and Health Fees effective 1 July 2014

#### Building Fees – Building Regulations 2012

A	Building Permit Application <i>Uncertified</i>			
(i)	Residential Class 1 & 10 (sheds, pools, masts and the like)	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		97.70	per storey
(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

0.2% x value of work OVER the value of \$20,000

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	
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	Plus \$0.91 per kilometre staff travel	
Material on street	Per m2 per month	1.00
Preliminary plans	% of Licence	25.00%

#### Planning Fees – Planning and Development Regulations 2009

Due to the range and type of planning fees all applications need to be presented to the Shire office on a case by case basis to determine fees payable.

The Planning fees are set out in the Western Australian Planning Commission Planning Bulletin.



# SHIRE OF TRAYNING SCHEDULE OF FEES AND CHARGES 2019/20

	Nett Charge \$	GST \$	2019/20 Charge \$	2018/19 Charge \$
<b>Sewerage – Health Act 1911; Health (Treatment of Sewerage and Disposal of Effluent and liquid Waste) Regulations 1979 (Regs 4 &amp; 4A)</b>				
Local Government Application Fee	118.00	0.00	118.00	118.00
Health Department of WA Application Fee				
(a) With Local Government Report	46.50	0.00	46.50	46.50
(b) Without Local Government Report	110.00	0.00	110.00	110.00
Local Government Report Fee	118.00	0.00	118.00	118.00
Grant of a Permit to Use an Apparatu (Including all Inspections) Fee	118.00	0.00	118.00	118.00
<b>Health (Public Buildings) Regulations 1992</b>				
Public Buildings - Application for Variation of Cert of Approval - Major Public Event Fee			871.00	Per Application
<b>Health (offensive Trades Fees) Regulations 1976</b>				
Slaughterhouse	270.91	27.09	298.00	
Poultry processing establishments	270.91	27.09	298.00	
Poultry Farming	270.91	27.09	298.00	
Rabbit Farming	270.91	27.09	298.00	
Fish Processing Business	270.91	27.09	298.00	
Fellmongeries	155.45	15.55	171.00	
Manure works	191.82	19.18	211.00	
Laundries, Dry-cleaning	133.64	13.36	147.00	
Offensive Trade Licences - Gut Scraping (Preperation Sausage Skin)	155.45	15.55	171.00	
Other Offensive trade no specified	270.91	27.09	298.00	
<b>Food Act 2008 Section 110</b>				
Food Business Application (notification & Registration)			0.00	
Food Business Inspection (Low Risk)	45.45	4.55	50.00	
Food Business Inspection (Medium Risk)	90.91	9.09	100.00	
Food Business Inspection (High Risk)	136.36	13.64	150.00	
<b>Others</b>				
Hairdressers & Skin Penetration Application			0.00	
Hairdressers & Skin Penetration Inspection	36.36	3.64	40.00	Per Inspection
Public Buildings Inspection (Low Risk) - Inspected every 2 years			0.00	
Public Buildings Inspection (Medium Risk) - 1 inspection per year	27.27	2.73	30.00	
Public Buildings Inspection (High Risk) - 2 inspections per year	45.45	4.55	50.00	
<b>Caravan Park Licence</b>				
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	
<b>Swimming Pool Inspection – 53(2) of the Building Regulations 2012</b>				
4 yearly pool fence inspection	52.23	5.22	57.45	57.45
<b>Trayning Tip</b>				
Dumping of Hazardous Materials	Per m3	181.82	18.18	200.00
- Minimum - 2 m3.				
Dumping of Hazardous Materials over 100m3	Per m3	50.00	5.00	55.00
<b>Kununoppin Tip</b>				
Black Water Dumping Fee	Per Litre	0.09	0.01	0.10
<b>Key Deposit - Refundable</b>		181.82	18.18	200.00





# SHIRE OF TRAYNING SCHEDULE OF FEES AND CHARGES 2019/20

		Nett Charge \$	GST \$	2019/20 Charge \$	2018/19 Charge \$
<b>Private Works</b>					
<b>Plant Hire</b>					
<b>Major Plant - with Operator - Wet Hire</b>					
Komatsu Grader	Per hour	150.00	15.00	165.00	165.00
Volvo L70E Loader	Per hour	120.00	12.00	132.00	132.00
8 Wheeler Truck	Per hour	145.45	14.55	160.00	160.00
8 Wheeler Truck with Sidetipper	Per hour	181.82	18.18	200.00	200.00
8 m3 Truck	Per hour	100.00	10.00	110.00	110.00
John Deere Tractor	Per hour	120.00	12.00	132.00	132.00
S/P Multi Tyred Roller	Per hour	95.00	9.50	104.50	104.50
Backhoe	Per hour	120.00	12.00	132.00	132.00
Bobcat	Per hour	100.00	10.00	110.00	110.00
Vibe Roller	Per hour	120.00	12.00	132.00	132.00
Ride On Mower	Per hour	105.00	10.50	115.50	115.50
<i>Rates are charged from time of leaving Shire Depot until return to Shire Depot</i>					
<b>Miscellaneous Plant</b>					
Tree Planter	Per day	170.00	17.00	187.00	187.00
Portable Toilet	Per day	150.00	15.00	165.00	165.00
Portable Toilet	Per week	300.00	30.00	330.00	330.00
SAM Trailer only to other Local Governments	Per day	90.00	9.00	99.00	99.00
<b>Labour Hire</b>					
<b>During Normal Working Hours</b>					
Works Supervisor	Per hour	120.00	12.00	132.00	132.00
Labour	Per hour	75.00	7.50	82.50	82.50
<b>Outside of Normal Working Hours</b>					
Works Supervisor	Per hour	180.00	18.00	198.00	198.00
Labour	Per hour	112.50	11.25	123.75	123.75
<i>- Normal Working Hours are:- Monday to Friday - 7:00am to 4:00pm</i>					
<b>Materials</b>					
<b>Materials Delivered Out of Town</b>					
Sand / Gravel	Per tonne	36.36	3.64	40.00	40.00
Blue Metal	Per tonne	72.73	7.27	80.00	80.00
Blue Metal Mixed	Per tonne	45.45	4.55	50.00	50.00
<i>Minimum of 10 tonne for delivery</i>					
<b>Materials Pick Up</b>					
Sand / Gravel	Per tonne	11.00	1.10	12.10	12.10
Blue Metal	Per tonne	60.00	6.00	66.00	66.00
Blue Metal Mixed	Per tonne	40.00	4.00	44.00	44.00
<b>Water - Standpipe</b>	Per Kl		<b>Admin Fee +</b>	<b>3.80</b>	<b>3.80</b>
<b>Key Deposit - Refundable - Cash Only</b>		181.82	18.18	200.00	200.00
<b>Gravel Royalties</b>					
Gravel purchased from Landholders by Shire of Trayning when pushed up by the landowner					
	Per Tonne	2.50	0.25	2.75	2.75
	Per cubic metre	4.5	0.45	4.95	4.95
Gravel purchased from Landholders by Shire of Trayning when pushed up by Shire of Trayning					
	Per Tonne	1.49	0.15	1.64	1.64
	Per cubic metre	2.68	0.27	2.95	2.95