



# ANNUAL BUDGET 2020 - 2021

Adopted 29 July 2020 Resolution 07-2020.81



**SHIRE OF TRAYNING**  
**BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**LOCAL GOVERNMENT ACT 1995**

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**SHIRE'S VISION**

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

**SHIRE OF TRAYNING**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY NATURE OR TYPE**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	1(a)	1,150,134	1,158,926	1,160,244
Operating grants, subsidies and contributions	9(a)	880,355	1,833,252	932,854
Fees and charges	8	210,840	216,865	250,035
Service charges	1(d)	0	0	0
Interest earnings	11(a)	17,119	4,127	24,316
Other revenue	11(b)	114,837	111,159	106,350
		2,373,285	3,324,329	2,473,799
<b>Expenses</b>				
Employee costs		(975,795)	(1,052,451)	(1,140,635)
Materials and contracts		(1,164,036)	(954,161)	(970,109)
Utility charges		(125,030)	(115,478)	(124,135)
Depreciation on non-current assets	5	(903,335)	(903,335)	(835,931)
Interest expenses	11(d)	(17,405)	(19,094)	(17,504)
Insurance expenses		(117,071)	(72,485)	(100,713)
Other expenditure		(123,488)	(99,941)	(132,138)
		(3,426,160)	(3,216,945)	(3,321,165)
<b>Subtotal</b>		(1,052,875)	107,384	(847,366)
Non-operating grants, subsidies and contributions	9(b)	1,057,887	969,605	1,609,113
Profit on asset disposals	4(b)	12,000	13,081	1,550
Loss on asset disposals	4(b)	(13,815)	(491,413)	(16,370)
Loss on revaluation of non current assets		0	0	0
Reversal of prior year loss on revaluation of assets		0	0	0
Fair value adjustments to financial assets at fair value through profit or loss		0	0	0
Fair value adjustments to investment property at fair value through profit or loss		0	0	0
		1,056,072	491,273	1,594,293
<b>Net result</b>		<b>3,197</b>	<b>598,657</b>	<b>746,927</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>3,197</b>	<b>598,657</b>	<b>746,927</b>

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

# SHIRE OF TRAYNING

## FOR THE YEAR ENDED 30 JUNE 2021

### 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 13 to the budget.

### 2019/20 ACTUAL BALANCES

Balances shown in this budget as 2019/20 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 2020 the following new accounting policies are to be adopted and may impact the preparation of the budget:

- AASB 1059 Service Concession Arrangements: Grantors
- AASB 2018-7 Amendments to Australian Accounting Standards - Materiality

AASB 1059 is not expected to impact the annual budget. Specific impacts of AASB 2018-7 have not been identified.

### KEY TERMS AND DEFINITIONS - NATURE OR TYPE

#### REVENUES

##### RATES

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

##### SERVICE CHARGES

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

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

##### PROFIT ON ASSET DISPOSAL

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

### REVENUES (CONTINUED)

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

#### FEES AND CHARGES

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

#### INTEREST EARNINGS

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

#### OTHER REVENUE / INCOME

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

### EXPENSES

#### EMPLOYEE COSTS

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

#### MATERIALS AND CONTRACTS

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

#### UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

#### INSURANCE

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

#### LOSS ON ASSET DISPOSAL

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

#### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

#### INTEREST EXPENSES

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

#### OTHER EXPENDITURE

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

**SHIRE OF TRAYNING**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
<b>Revenue</b>	1,8,9(a),11(a),11(b)	\$	\$	\$
Governance		35,750	19,691	33,500
General purpose funding		1,724,053	2,511,241	1,790,462
Law, order, public safety		6,300	6,575	6,500
Health		99,637	86,112	91,900
Education and welfare		500	0	200
Housing		74,130	74,582	81,850
Community amenities		50,470	52,517	60,245
Recreation and culture		4,545	8,555	5,106
Transport		330,050	491,526	334,386
Economic services		8,750	10,328	9,750
Other property and services		39,100	63,202	59,900
		2,373,285	3,324,329	2,473,799
<b>Expenses excluding finance costs</b>	4(a),5,11(c),(e),(f)			
Governance		(506,444)	(459,437)	(484,291)
General purpose funding		(68,952)	(36,404)	(48,592)
Law, order, public safety		(62,588)	(44,392)	(47,089)
Health		(163,260)	(141,454)	(163,584)
Education and welfare		(125,376)	(85,407)	(97,733)
Housing		(137,951)	(135,777)	(138,686)
Community amenities		(201,610)	(159,095)	(177,531)
Recreation and culture		(669,030)	(509,939)	(641,356)
Transport		(1,238,444)	(1,475,053)	(1,388,116)
Economic services		(119,658)	(101,682)	(112,262)
Other property and services		(115,441)	(49,211)	(4,421)
		(3,408,754)	(3,197,851)	(3,303,661)
<b>Finance costs</b>	,6(a),11(d)			
Governance		0	0	0
General purpose funding		0	0	0
Law, order, public safety		0	0	0
Health		0	0	0
Education and welfare		0	0	0
Housing		0	0	0
Community amenities		0	0	0
Recreation and culture		(13,570)	(13,606)	(12,444)
Transport		0	0	0
Economic services		(3,835)	(5,488)	(5,060)
Other property and services		0	0	0
		(17,405)	(19,094)	(17,504)
<b>Subtotal</b>		(1,052,874)	107,384	(847,366)
Non-operating grants, subsidies and contributions	9(b)	1,057,887	969,605	1,609,113
Profit on disposal of assets	4(b)	12,000	13,081	1,550
(Loss) on disposal of assets	4(b)	(13,815)	(491,413)	(16,370)
Loss on revaluation of non current assets		0	0	0
Reversal of prior year loss on revaluation of assets		0	0	0
Fair value adjustments to financial assets at fair value through profit or loss		0	0	0
Fair value adjustments to investment property at fair value through profit or loss		0	0	0
		1,056,072	491,273	1,594,293
<b>Net result</b>		<b>3,198</b>	<b>598,657</b>	<b>746,927</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>3,198</b>	<b>598,657</b>	<b>746,927</b>

## KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

### OBJECTIVE

### ACTIVITIES

#### GOVERNANCE

Administration and operation of facilities and services to members of Council.

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

#### GENERAL PURPOSE FUNDING

General purpose funding.

Rates, general purpose government grants.

#### LAW, ORDER, PUBLIC SAFETY

Law, order and public safety.

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

#### HEALTH

Health of the Community

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

#### EDUCATION AND WELFARE

Supporting education and welfare

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

#### HOUSING

Housing

Maintenance of staff and rental housing.

#### COMMUNITY AMENITIES

Waste and drainage

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

#### RECREATION AND CULTURE

Recreation, heritage and culture

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

#### TRANSPORT

Streets, roads and depots

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

#### ECONOMIC SERVICES

Economic services

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

#### OTHER PROPERTY AND SERVICES

Other property and services

Private works operations, plant repairs and operation costs.

**SHIRE OF TRAYNING**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts</b>			
Rates	1,150,134	1,152,278	1,158,194
Operating grants, subsidies and contributions	880,355	1,883,986	967,454
Fees and charges	210,840	216,865	250,035
Service charges	0	0	0
Interest earnings	17,119	4,127	24,316
Goods and services tax	(1,242)	(13,863)	193,042
Other revenue	114,837	111,159	103,750
	2,372,043	3,354,552	2,696,791
<b>Payments</b>			
Employee costs	(975,795)	(1,050,847)	(1,140,828)
Materials and contracts	(1,164,036)	(820,791)	(1,166,669)
Utility charges	(125,030)	(115,478)	(124,135)
Interest expenses	(17,405)	(19,094)	(17,504)
Insurance expenses	(117,071)	(72,485)	(100,778)
Goods and services tax	1,242	0	(193,042)
Other expenditure	(123,488)	(99,941)	(132,138)
	(2,521,583)	(2,178,636)	(2,875,094)
<b>Net cash provided by (used in) operating activities</b>	3 (149,540)	1,175,916	(178,303)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for financial assets at fair value through profit and loss	0	0	
Payments for financial assets at amortised cost - self supporting loans	6 4,645	0	
Payments for financial assets at fair values through other comprehensive income	0	0	
Payments for other loans and receivables [describe]	0	0	
Payments for development of land held for resale	4(a) 0	0	0
Payments for purchase of investment property	4(a) 0	0	0
Payments for purchase of property, plant & equipment	4(a) (1,218,050)	(1,365,861)	(2,287,000)
Payments for construction of infrastructure	4(a) (990,208)	(948,587)	(856,778)
Non-operating grants, subsidies and contributions	1,057,887	969,605	1,609,113
Proceeds from sale of land held for resale	4(b) 0	0	0
Proceeds from sale of investment property	4(b) 0	0	0
Proceeds from sale of plant and equipment	4(b) 193,785	205,001	206,750
Proceeds from sale of infrastructure	4(b) 0	0	0
Proceeds on financial assets at amortised cost - self supporting loans	6(a) (4,645)	4,121	4,475
Proceeds on disposal of financial assets at fair value through profit and loss	0	0	
Proceeds on disposal of financial assets at fair values through other comprehensive income	0	0	
Proceeds on other loans and receivables [describe]	0	0	
<b>Net cash provided by (used in) investing activities</b>	(956,586)	(1,135,721)	(1,323,440)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of borrowings	6(a) (61,270)	(41,226)	(41,226)
Principal elements of lease payments	7 0	0	
Payments for financial assets at amortised cost - term deposits	0	0	
Proceeds on disposal of financial assets at amortised cost - term deposits	0	0	
Proceeds from new borrowings	6(b) 0	200,000	200,000
<b>Net cash provided by (used in) financing activities</b>	(61,270)	158,774	158,774
<b>Net increase (decrease) in cash held</b>	(1,167,396)	198,969	(1,342,969)
Cash at beginning of year	2,125,329	1,926,362	1,900,446
<b>Cash and cash equivalents at the end of the year</b>	3 <b>957,933</b>	<b>2,125,331</b>	<b>557,477</b>

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

**SHIRE OF TRAYNING**  
**RATE SETTING STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
<b>OPERATING ACTIVITIES</b>			
<b>Net current assets at start of financial year - surplus/(deficit)</b>	1,250,052	1,112,867	865,601
	1,250,052	1,112,867	865,601
<b>Revenue from operating activities (excluding rates)</b>			
Governance	35,750	19,691	33,500
General purpose funding	585,169	1,363,598	642,446
Law, order, public safety	6,300	6,575	6,500
Health	99,637	86,112	91,900
Education and welfare	500	0	200
Housing	74,130	74,582	81,850
Community amenities	50,470	52,517	60,245
Recreation and culture	4,545	8,555	5,106
Transport	342,050	504,607	335,936
Economic services	8,750	10,328	9,750
Other property and services	39,100	63,202	59,900
	1,246,401	2,189,767	1,327,333
<b>Expenditure from operating activities</b>			
Governance	(507,694)	(459,437)	(485,482)
General purpose funding	(68,952)	(36,404)	(48,592)
Law, order, public safety	(62,588)	(44,392)	(47,089)
Health	(167,060)	(150,365)	(164,662)
Education and welfare	(125,376)	(85,407)	(97,733)
Housing	(137,951)	(248,537)	(138,686)
Community amenities	(201,610)	(159,095)	(177,531)
Recreation and culture	(682,600)	(868,552)	(653,800)
Transport	(1,239,409)	(1,486,012)	(1,399,229)
Economic services	(123,493)	(107,170)	(117,322)
Other property and services	(123,241)	(62,987)	(7,409)
	(3,439,974)	(3,708,358)	(3,337,535)
Non-cash amounts excluded from operating activities	2 (a)(i) 905,376	1,381,691	850,751
<b>Amount attributable to operating activities</b>	(38,145)	975,967	(293,850)
<b>INVESTING ACTIVITIES</b>			
Non-operating grants, subsidies and contributions	9(b) 1,057,887	969,605	1,609,113
Purchase land held for resale	4(a) 0	0	0
Purchase investment property	4(a) 0	0	0
Purchase property, plant and equipment	4(a) (1,218,050)	(1,365,861)	(2,287,000)
Purchase and construction of infrastructure	4(a) (990,208)	(948,587)	(856,778)
Proceeds from disposal of assets	4(b) 193,785	205,001	206,750
Proceeds from self supporting loans	6(a) 4,645	4,121	4,475
Advances of self supporting loans	6(a) 0	0	0
<b>Amount attributable to investing activities</b>	(951,941)	(1,135,721)	(1,323,440)
<b>FINANCING ACTIVITIES</b>			
Repayment of borrowings	6(a) (61,270)	(41,226)	(41,226)
Principal elements of finance lease payments	7 0	0	0
Proceeds from new borrowings	6(b) 0	200,000	200,000
Transfers to cash backed reserves (restricted assets)	7(a) (87,528)	(24,435)	(47,294)
Transfers from cash backed reserves (restricted assets)	7(a) 0	127,824	357,794
<b>Amount attributable to financing activities</b>	(148,798)	262,163	469,274
<b>Budgeted deficiency before general rates</b>	(1,138,884)	102,409	(1,148,016)
<b>Estimated amount to be raised from general rates</b>	1 1,138,884	1,147,643	1,148,016
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2 (a)(iii) 0	1,250,052	0



**SHIRE OF TRAYNING**  
**RATE SETTING STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
<b>OPERATING ACTIVITIES</b>			
<b>Net current assets at start of financial year - surplus/(deficit)</b>	1,250,052	1,112,867	865,601
	1,250,052	1,112,867	865,601
<b>Revenue from operating activities (excluding rates)</b>			
Specified area rates	11,250	11,283	12,228
Rate revenue other than revenue raised from general rates			
Operating grants, subsidies and contributions	880,355	1,833,252	932,854
Fees and charges	210,840	216,865	250,035
Service charges	0	0	0
Interest earnings	17,119	4,127	24,316
Other revenue	114,837	111,159	106,350
Profit on asset disposals	12,000	13,081	1,550
	1,246,401	2,189,767	1,327,333
<b>Expenditure from operating activities</b>			
Employee costs	(975,795)	(1,052,451)	(1,140,635)
Materials and contracts	(1,164,035)	(954,161)	(970,109)
Utility charges	(125,030)	(115,478)	(124,135)
Depreciation on non-current assets	(903,335)	(903,335)	(835,931)
Interest expenses	(17,405)	(19,094)	(17,504)
Insurance expenses	(117,071)	(72,485)	(100,713)
Other expenditure	(123,488)	(99,941)	(132,138)
Loss on asset disposals	(13,815)	(491,413)	(16,370)
Loss on revaluation of non current assets	0	0	0
Reversal of prior year loss on revaluation of assets	0	0	0
	(3,439,974)	(3,708,358)	(3,337,535)
<b>Operating activities excluded from budgeted deficiency</b>			
Non-cash amounts excluded from operating activities	905,376	1,381,691	850,751
<b>Amount attributable to operating activities</b>	(38,145)	975,967	(293,850)
<b>INVESTING ACTIVITIES</b>			
Non-operating grants, subsidies and contributions	1,057,887	969,605	1,609,113
Purchase land held for resale	0	0	0
Purchase investment property	0	0	0
Purchase property, plant and equipment	(1,218,050)	(1,365,861)	(2,287,000)
Purchase and construction of infrastructure	(990,208)	(948,587)	(856,778)
Purchase of right of use assets	0	0	0
Proceeds from disposal of assets	193,785	205,001	206,750
Proceeds from self supporting loans	4,645	4,121	4,475
Advances of self supporting loans	0	0	0
<b>Amount attributable to investing activities</b>	(951,941)	(1,135,721)	(1,323,440)
<b>FINANCING ACTIVITIES</b>			
Repayment of borrowings	(61,270)	(41,226)	(41,226)
Principal elements of finance lease payments	0	0	0
Proceeds from new borrowings	0	200,000	200,000
Proceeds from new leases liabilities	0	0	0
Transfers to cash backed reserves (restricted assets)	(87,528)	(24,435)	(47,294)
Transfers from cash backed reserves (restricted assets)	0	127,824	357,794
<b>Amount attributable to financing activities</b>	(148,798)	262,163	469,274
<b>Budgeted deficiency before general rates</b>	(1,138,884)	102,409	(1,148,016)
<b>Estimated amount to be raised from general rates</b>	1,138,884	1,147,643	1,148,016
<b>Net current assets at end of financial year - surplus/(deficit)</b>	<b>0</b>	<b>1,250,052</b>	<b>0</b>

**SHIRE OF TRAYNING**  
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**FOR THE YEAR ENDED 30 JUNE 2021**

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**SHIRE OF TRAYNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**1. RATES AND SERVICE CHARGES**

**(a) Rating Information**

<b>RATE TYPE</b>	<b>Rate in</b>	<b>Number of properties</b>	<b>Rateable value</b>	<b>2020/21 Budgeted rate revenue</b>	<b>2020/21 Budgeted interim rates</b>	<b>2020/21 Budgeted back rates</b>	<b>2020/21 Budgeted total revenue</b>	<b>2019/20 Actual total revenue</b>	<b>2019/20 Budget total revenue</b>
	\$		\$	\$	\$	\$	\$	\$	\$
<b>Differential general rate or general rate</b>									
<b>Gross rental valuations</b>									
GRV - Kununoppin / Trayning	0.22373	106	554,112	123,969	0	0	123,969	129,172	130,493
GRV - Yelbeni	0.22373	3	10,360	2,318	0	0	2,318	2,440	2,440
GRV - Commercial	0.22373	12	70,846	15,850	0	0	15,850	16,684	16,684
<b>Unimproved valuations</b>									
UV - Rural	0.01970	209	52,368,724	1,031,747	0	0	1,031,747	1,034,455	1,031,899
UV - Mining	0.01970	0	0	0	0	0	0		
<b>Sub-Totals</b>		<b>330</b>	<b>53,004,042</b>	<b>1,173,884</b>	<b>0</b>	<b>0</b>	<b>1,173,884</b>	<b>1,182,751</b>	<b>1,181,516</b>
<b>Minimum</b>									
<b>Minimum payment</b>									
	\$								
<b>Gross rental valuations</b>									
GRV - Kununoppin / Trayning	400	27	9,833	10,800	0	0	10,800	9,450	9,450
GRV - Yelbeni	400	6	925	2,400	0	0	2,400	2,100	2,100
GRV - Commercial	400	2	420	800	0	0	800	700	700
<b>Unimproved valuations</b>									
UV - Rural	400	5	286,776	2,000	0	0	2,000	1,903	1,750
UV - Mining	400	0	0	0	0	0	0	0	0
<b>Sub-Totals</b>		<b>40</b>	<b>297,954</b>	<b>16,000</b>	<b>0</b>	<b>0</b>	<b>16,000</b>	<b>14,153</b>	<b>14,000</b>
		<b>370</b>	<b>53,301,996</b>	<b>1,189,884</b>	<b>0</b>	<b>0</b>	<b>1,189,884</b>	<b>1,196,904</b>	<b>1,195,516</b>
Discounts (Refer note 1(e))							(51,000)	(49,261)	(47,500)
<b>Total amount raised from general rates</b>							<b>1,138,884</b>	<b>1,147,643</b>	<b>1,148,016</b>
Ex-gratia rates							11,250	11,283	12,228
<b>Total rates</b>							<b>1,150,134</b>	<b>1,158,926</b>	<b>1,160,244</b>

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 2020/21 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.

## 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	16/09/2020	0	0.0%	8.0%
<b>Option two</b>				
First Instalment	16/09/2020	0	0.0%	8.0%
Second Instalment	16/11/2020	15	5.5%	8.0%
Third Instalment	15/01/2021	15	5.5%	8.0%
Fourth Instalment	18/03/2021	15	5.5%	8.0%

	2020/21 Budget revenue	2019/20 Actual revenue	2019/20 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	1,350	1,395	1,500
Instalment plan interest earned	1,000	1,226	1,500
Unpaid rates and service charge interest earned	4,000	7,174	8,750
	6,350	9,795	11,750

## 1. RATES AND SERVICE CHARGES (CONTINUED)

### (c) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30 June 2021.

### (d) Service Charges

The Shire did not raise service charges for the year ended 30 June 2021.

## 1. RATES AND SERVICE CHARGES (CONTINUED)

### (e) Rates discounts

Rate or fee to which discount is granted	Discount %	2020/21 Budget	2019/20 Actual	2019/20 Budget	Circumstances in which discount is granted
		\$	\$	\$	
Rates	5.0%	51,000	49,261	47,500	
		51,000	49,261	47,500	

### (f) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30 June 2021.

SHIRE OF TRAYNING  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2021

2 (a). NET CURRENT ASSETS

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.

Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
	\$	\$	\$
<b>(i) 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) (12,000)	(13,081)	(1,550)
Less: Reversal of prior year loss on revaluation of non-current assets	0	0	0
Less: Non-cash grants and contributions for assets	0	0	0
Less: Movement in contract liabilities associated with restricted cash	0	0	0
Less: Movement in employee liabilities associated with restricted cash	226	24	0
Add: Movement in non-current contract liabilities	0	0	0
Add: Loss on disposal of assets	4(b) 13,815	491,413	16,370
Add: Loss on revaluation of non current assets	0	0	0
Add: Change in accounting policies	0	0	0
Add: Depreciation on assets	5 903,335	903,335	835,931
<b>Non cash amounts excluded from operating activities</b>	<b>905,376</b>	<b>1,381,691</b>	<b>850,751</b>
<b>(ii) Current assets and liabilities excluded from budgeted deficiency</b>			
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: Unspent borrowings	6(c) 0	0	0
Less: Cash - restricted reserves	3 (739,208)	(651,680)	(444,569)
Less: Financial assets - restricted	3 0	0	0
Less: Current assets restricted to trading undertaking	0	0	0
Less: Current assets not expected to be received at end of year			
- current portion of self supporting loans receivable	0	(4,475)	0
- Land held for resale	0	0	0
- rates receivable			0
- Cash in lieu of parking	0	0	
- Other contract liabilities [describe]	0	0	0
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	61,270	61,270	158,774
- Current portion of contract liability held in reserve	0	181,818	0
- Current portion of lease liabilities	0	0	0
- Employee benefit provisions	22,849	22,623	22,599
- Bonds and deposits held			
Add: Movement in provisions between current and non-current provisions			
<b>Total adjustments to net current assets</b>	<b>(655,089)</b>	<b>(390,444)</b>	<b>(263,196)</b>

SHIRE OF TRAYNING  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2021

2 (a). NET CURRENT ASSETS (CONTINUED)

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

	Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
		\$	\$	\$
<b>(iii) Composition of estimated net current assets</b>				
<b>Current assets</b>				
Cash and cash equivalents- unrestricted	3	218,723	1,291,831	112,908
Cash and cash equivalents - restricted				
Cash backed reserves	3	739,208	651,680	444,569
Unspent borrowings	6(c)	0	0	0
Unspent grants, subsidies and contributions	9	0	181,818	0
Financial assets - unrestricted		4,649	4,475	
Financial assets - restricted	3	0	0	
Receivables		92,016	92,016	49,085
Contract assets		0	0	
Inventories		14,166	14,166	20,418
		1,068,762	2,235,986	626,980
<b>Less: current liabilities</b>				
Trade and other payables		(205,448)	(205,447)	(41,992)
Contract liabilities		0	(181,818)	
Lease liabilities		0	0	
Short term borrowings		0	0	0
Long term borrowings		(61,270)	(61,270)	(158,774)
Provisions		(146,955)	(146,955)	(163,018)
		(413,673)	(595,490)	(363,784)
<b>Net current assets</b>		655,089	1,640,496	263,196
<b>Less: Total adjustments to net current assets</b>	2 (a)(ii)	(655,089)	(390,444)	(263,196)
<b>Closing funding surplus / (deficit)</b>		0	1,250,052	0

**SHIRE OF TRAYNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**2 (b). 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.

**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.

**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.

**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.

**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.



**SHIRE OF TRAYNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

### 3. RECONCILIATION OF CASH

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

Note	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Cash at bank and on hand	296,736	1,473,649	112,908
Term deposits / Reserves / Others	661,195	651,680	444,569
	957,931	2,125,329	557,477
- Unrestricted cash and cash equivalents	218,723	1,291,831	112,908
- Restricted cash and cash equivalents	739,208	833,498	444,569
	957,931	2,125,329	557,477
The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents:			
Leave reserve	22,849	22,623	22,883
Plant Reserve	536,674	452,742	318,872
Building Reserve	60,486	59,075	30,094
Facilities Reserve	8,302	7,548	7,635
Medical Reserve	56,271	55,566	26,205
Rubbish Tip Reserve	29,552	29,260	29,597
Swimming Pool Reserve	24,945	24,853	9,283
Performance & Retention Reserve	129	13	0
Restricted Cash - Others	0	0	0
Unspent grants, subsidies and contributions	9 0	181,818	0
	739,208	833,498	444,569
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	3,198	598,657	746,927
Depreciation	5 903,335	903,335	835,931
(Profit)/loss on sale of asset	4(b) 1,815	478,332	14,820
(Increase)/decrease in receivables	0	30,223	29,950
(Increase)/decrease in inventories	0	6,253	0
Increase/(decrease) in payables	0	128,720	(378,636)
Increase/(decrease) in contract liabilities	(181,818)	181,818	181,818
Non-operating grants, subsidies and contributions	(1,057,887)	(969,605)	(1,609,113)
<b>Net cash from operating activities</b>	(331,357)	1,357,733	(178,303)

#### SIGNIFICANT ACCOUNTING POLICES

##### CASH AND CASH EQUIVALENTS

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

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

##### FINANCIAL ASSETS AT AMORTISED COST

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

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

SHIRE OF TRAYNING  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2021

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program					2020/21 Budget total	2019/20 Actual total	2019/20 Budget total
	Governance	Law, order, public safety	Health	Transport	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	
<i>Property, Plant and Equipment</i>								
Buildings - specialised	20,000	700,000				720,000	762,416	1,415,000
Furniture and equipment	13,500					13,500		
Plant and equipment	55,500		55,500	323,550	50,000	484,550	603,445	872,000
	89,000	700,000	55,500	323,550	50,000	1,218,050	1,365,861	2,287,000
<i>Infrastructure</i>								
Infrastructure - roads				953,453		953,453	927,787	809,682
Infrastructure - footpaths				36,755		36,755	20,800	47,096
	0	0	0	990,208	0	990,208	948,587	856,778
<b>Total acquisitions</b>	<b>89,000</b>	<b>700,000</b>	<b>55,500</b>	<b>1,313,758</b>	<b>50,000</b>	<b>2,208,258</b>	<b>2,314,448</b>	<b>3,143,778</b>

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

**SIGNIFICANT ACCOUNTING POLICIES**

**RECOGNITION OF ASSETS**

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

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

SHIRE OF TRAYNING  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

#### 4. FIXED ASSETS

##### (b) Disposals of Assets

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

	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss	2019/20 Actual Net Book Value	2019/20 Actual Sale Proceeds	2019/20 Actual Profit	2019/20 Actual Loss	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program</b>												
Governance	45,000	43,750	0	(1,250)		0	0	0	48,691	47,500	0	(1,191)
Health	52,000	48,200	0	(3,800)	46,184	37,273	0	(8,911)	47,078	46,000	0	(1,078)
Housing		0	0	0	172,760	60,000	0	(112,760)	0	0	0	0
Recreation and culture		0	0	0	345,007	0	0	(345,007)	0	0	0	0
Transport	52,600	63,635	12,000	(965)	78,333	80,455	13,081	(10,959)	83,813	74,250	1,550	(11,113)
Other property and services	46,000	38,200	0	(7,800)	41,049	27,273	0	(13,776)	41,988	39,000	0	(2,988)
	195,600	193,785	12,000	(13,815)	683,333	205,001	13,081	(491,413)	221,570	206,750	1,550	(16,370)
<b>By Class</b>												
<i>Property, Plant and Equipment</i>												
Buildings - non-specialised		0			172,760	60,000		(112,760)		0		
Buildings - specialised		0			345,007	0		(345,007)		0		
Plant and equipment	195,600	193,785	12,000	(13,815)	165,566	145,001	13,081	(33,646)	221,570	206,750	1,550	(16,370)
	195,600	193,785	12,000	(13,815)	683,333	205,001	13,081	(491,413)	221,570	206,750	1,550	(16,370)

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

#### SIGNIFICANT ACCOUNTING POLICIES

##### GAINS AND LOSSES ON DISPOSAL

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

**SHIRE OF TRAYNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**5. ASSET DEPRECIATION**

	<b>2020/21 Budget</b>	<b>2019/20 Actual</b>	<b>2019/20 Budget</b>
	\$	\$	\$
<b>By Program</b>			
Governance	40,176	40,176	25,584
Law, order, public safety	1,768	1,768	888
Health	5,971	5,971	5,443
Education and welfare	28,352	28,352	18,048
Housing	38,408	38,408	46,550
Community amenities	5,483	5,483	4,465
Recreation and culture	150,929	150,929	93,734
Transport	529,766	529,766	556,807
Economic services	11,687	11,687	10,536
Other property and services	90,793	90,793	73,876
	<b>903,335</b>	<b>903,335</b>	<b>835,931</b>
<b>By Class</b>			
Buildings - non-specialised	21,010	21,010	32,197
Buildings - specialised	195,929	195,929	103,305
Furniture and equipment	6,475	6,475	6,991
Plant and equipment	107,594	107,594	89,824
Infrastructure - roads	496,649	496,649	528,459
Infrastructure - footpaths	12,900	12,900	14,109
Infrastructure Airstrip	6,764	6,764	8,123
INFRASTRUCTURE - OTHER	43,105	43,105	38,991
INFRASTRUCTURE - WATER	12,908	12,908	13,932
	<b>903,335</b>	<b>903,335</b>	<b>835,931</b>

**SIGNIFICANT ACCOUNTING POLICIES**

**DEPRECIATION**

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

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

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

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

Buildings - non-specialised	40 years
Buildings - specialised	40 years
Furniture and equipment	10 years
Plant and equipment	10 years
Infrastructure - roads	Pavement 50 years, Bituminous Seal & Gravel Sheet 10 Years
Infrastructure - footpaths	Slab 10 years Bituminous Seal & Gravel Sheet 10 Years
Infrastructure Airstrip	Sheet 10 Years
INFRASTRUCTURE - OTHER	30 to 75 years
INFRASTRUCTURE - WATER	40 Years

**AMORTISATION**

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

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

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

**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.

SHIRE OF TRAYNING  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2021

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Budget	2020/21	2020/21	Budget	2020/21	Actual	2019/20	2019/20	Actual	2019/20	Budget	2019/20	2019/20	Budget	2019/20
			Principal 1 July 2020	Budget New Loans	Budget Principal Repayments	Principal outstanding 30 June 2021	Budget Interest Repayments		Principal 1 July 2019	Actual New Loans	Actual Principal Repayments	Principal outstanding 30 June 2020		Actual Interest Repayments	Principal 1 July 2019	Budget New Loans	Budget Principal Repayments
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Recreation and culture</b>																	
Loan 69 - Community Recreation Centre	69	WATC	297,226	0	(14,325)	282,901	(9,810)	311,082	0	(13,856)	297,226	(12,475)	311,082	0	(13,856)	297,226	(11,378)
Loan 71 - Trayning Aquatic Centre Kiosk	71	WATC	200,000	0	(18,720)	181,280	(2,955)	0	200,000	0	200,000	0	0	200,000	0	200,000	0
<b>Economic services</b>																	
Loan 68 - Trayning Unmanned Fuel Site	68	WATC	88,771	0	(16,690)	72,081	(2,690)	104,960	0	(16,189)	88,771	(3,797)	104,959	0	(16,189)	88,770	(3,548)
Loan 70 - Trayning Unmanned Fuel Site	70	WATC	44,193	0	(6,890)	37,303	(1,145)	50,899	0	(6,706)	44,193	(1,691)	50,900	0	(6,706)	44,194	(1,512)
			630,190	0	(56,625)	573,565	(16,600)	466,941	200,000	(36,751)	630,190	(17,964)	466,941	200,000	(36,751)	630,190	(16,438)
<b>Self Supporting Loans</b>																	
<b>Recreation and culture</b>																	
Loan 67 - SSL - Bowls Resurface *	67	WATC	22,293	0	(4,645)	17,648	(805)	26,768	0	(4,475)	22,293	(1,130)	26,768	0	(4,475)	22,293	(1,066)
			22,293	0	(4,645)	17,648	(805)	26,768	0	(4,475)	22,293	(1,130)	26,768	0	(4,475)	22,293	(1,066)
			652,483	0	(61,270)	591,213	(17,405)	493,709	200,000	(41,226)	652,483	(19,094)	493,709	200,000	(41,226)	652,483	(17,504)

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

**SHIRE OF TRAYNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**6. INFORMATION ON BORROWINGS**

**(b) New borrowings - 2020/21**

The Shire does not intend to undertake any new borrowings for the year ended 30 June 2021

**(c) Unspent borrowings**

The Shire had no unspent borrowing funds as at 30 June 2020 nor is it expected to have unspent borrowing funds as at 30 June 2021.

**(d) Credit Facilities**

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
<b>Undrawn borrowing facilities credit standby arrangements</b>			
Bank overdraft limit	200,000	200,000	200,000
Bank overdraft at balance date			
Credit card limit	20,000	20,000	20,000
Credit card balance at balance date			
<b>Total amount of credit unused</b>	220,000	220,000	220,000
<b>Loan facilities</b>			
Loan facilities in use at balance date	591,213	652,483	652,483

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2020	2020/21 Budgeted Increase/ (Decrease)	Amount as at 30th June 2021
Westpac	To cover shortfalls	2007	\$ 200,000	\$ 0	\$ 200,000
			200,000	0	200,000

**SIGNIFICANT ACCOUNTING POLICIES**

**BORROWING COSTS**

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

SHIRE OF TRAYNING  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2021

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2020/21 Budget Opening Balance	2020/21 2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance	2019/20 Actual Opening Balance	2019/20 2019/20 Actual Transfer to	2019/20 Actual Transfer (from)	2019/20 Actual Closing Balance	2019/20 Budget Opening Balance	2019/20 2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Leave reserve	22,623	226		22,849	22,599	24		22,623	22,599	284	0	22,883
(b) Plant Reserve	452,742	83,932		536,674	532,176	566	(80,000)	452,742	532,176	6,696	(220,000)	318,872
(c) Building Reserve	59,075	1,411		60,486	91,153	7,922	(40,000)	59,075	91,153	38,941	(100,000)	30,094
(d) Facilities Reserve	7,548	754		8,302	7,540	8		7,548	7,540	95	0	7,635
(e) Medical Reserve	55,566	705		56,271	55,507	59		55,566	55,507	698	(30,000)	26,205
(f) Rubbish Tip Reserve	29,260	292		29,552	29,229	31		29,260	29,229	368	0	29,597
(g) Swimming Pool Reserve	24,853	92		24,945	9,168	15,685		24,853	9,168	115	0	9,283
(h) Performance & Retention Reserve	13	116		129	7,697	140	(7,824)	13	7,697	97	(7,794)	0
	651,680	87,528	0	739,208	755,069	24,435	(127,824)	651,680	755,069	47,294	(357,794)	444,569

(b) Cash Backed Reserves - Purposes

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

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

SHIRE OF TRAYNING  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2021

8. FEES & CHARGES REVENUE

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Governance	20,750	11,191	21,000
General purpose funding	1,350	1,395	1,500
Law, order, public safety	2,000	2,267	2,000
Health	27,250	24,202	27,500
Housing	74,030	74,582	81,750
Community amenities	50,220	50,545	59,045
Recreation and culture	3,740	3,819	4,040
Economic services	8,750	10,328	9,650
Other property and services	22,750	38,536	43,550
	210,840	216,865	250,035

9. GRANT REVENUE

	Unspent grants, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Total Liability 30 June 2021	Current Liability 30 June 2021	2020/21 Budget	2019/20 Actual	2019/20 Budget
<b>By Program:</b>	\$	\$	\$	\$	\$	\$	\$	\$
<b>(a) Operating grants, subsidies and contributions</b>								
General purpose funding				0		556,555	1,348,401	605,968
Transport				0		323,800	484,851	326,886
	0	0	0	0	0	880,355	1,833,252	932,854
<b>(b) Non-operating grants, subsidies and contributions</b>								
Law, order, public safety	181,818		(181,818)	0	0	468,182	0	650,000
Health				0		5,110	12,848	11,200
Recreation and culture				0		0	363,317	363,317
Transport	0		0	0	0	584,595	593,440	584,596
	181,818	0	(181,818)	0	0	1,057,887	969,605	1,609,113
<b>Total</b>	<b>181,818</b>	<b>0</b>	<b>(181,818)</b>	<b>0</b>	<b>0</b>	<b>1,938,242</b>	<b>2,802,857</b>	<b>2,541,967</b>

(c) Unspent grants, subsidies and contributions were restricted as follows:

	Budget Closing Balance 30 June 2021	Actual Balance 30 June 2020
Unspent grants, subsidies and contributions	0	181,818
	0	181,818



**SHIRE OF TRAYNING**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**10. REVENUE RECOGNITION**

**SIGNIFICANT ACCOUNTING POLICIES**

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

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

## 11. OTHER INFORMATION

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
<b>The net result includes as revenues</b>			
<b>(a) Interest earnings</b>			
Investments			
- Reserve funds	9,514	940	9,500
- Other funds	2,305	3,377	3,066
Late payment of fees and charges *	300	(8,589)	1,500
Other interest revenue (refer note 1b)	5,000	8,400	10,250
	17,119	4,127	24,316
* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 8%.			
<b>(b) Other revenue</b>			
Reimbursements and recoveries	114,837	111,159	106,350
Other			
	114,837	111,159	106,350
<b>The net result includes as expenses</b>			
<b>(c) Auditors remuneration</b>			
Audit services	(47,500)	(22,310)	(42,500)
Other services	(60,000)	(32,021)	(56,000)
	(107,500)	(54,330)	(98,500)
<b>(d) Interest expenses (finance costs)</b>			
Borrowings (refer Note 6(a))	17,405	19,094	17,504
Interest expense on lease liabilities	0	0	0
Other			
	17,405	19,094	17,504
<b>(e) Elected members remuneration</b>			
Meeting fees	(27,500)	(21,588)	(27,500)
Mayor/President's allowance	(12,350)	(12,350)	(12,350)
Deputy Mayor/President's allowance	(3,088)	(3,087)	(3,088)
Travelling expenses	(5,250)	(2,759)	(6,000)
Telecommunications allowance	(14,700)	(11,217)	(14,700)
User Defined			
	(62,888)	(51,001)	(63,638)
<b>(f) Write offs</b>			
General rate			
Specified area rate			
Service charge - water			
Fees and charges			
	0	0	0
<b>(f) Low Value lease expenses</b>			
Office equipment	(2,200)	(2,133)	-
Gymnasium equipment			
	(2,200)	(2,133)	0

## 12. INTERESTS IN JOINT ARRANGEMENTS

The Shire is in a joint venture with the Shires of Mt Marshall, Mukinbudin and Nungarin to provide medical services.

In November 2019 the joint venture purchased a motor vehicle from shire's funds and later recouped. The vehicle is registered to the Shire. The JV has a percentage based agreement with the other shires whereby income and expenditure is split four as follows: Trayning 30%, Mt Marshall 30%, Mukinbudin 30%, Nungarin 10%.

Shire of Trayning expenses in relation to this joint venture amounted to \$90,910 in 2020/21. There is no profit on this joint venture.

Assets included in Property, Plant & Equipment is as follows:

	<b>2020/21 Budget</b>	<b>2019/20 Actual</b>	<b>2019/20 Budget</b>
	\$	\$	\$
<b>Non-current assets</b>			
Plant and equipment	55,500	55,627	62,000
Less: accumulated depreciation	(5,971)	(5,971)	(5,443)
	<b>49,529</b>	<b>49,656</b>	<b>56,557</b>

### SIGNIFICANT ACCOUNTING POLICIES

#### INTERESTS IN JOINT ARRANGEMENTS

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The SHIRE OF TRAYNING's interests in the assets liabilities revenue and expenses of joint operations are included in the respective line items of the financial statements.

### 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.

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## SHIRE OF TRAYNING SCHEDULE OF FEES AND CHARGES 2020/21

		Nett Charge \$	GST \$	2020/21 Charge \$	2019/20 Charge \$
<b>Administration</b>					
<b>Photocopying / Printing - (including if paper is supplied)</b>					
A4 - Black & White					
- Single Sided	Per page	0.45	0.05	<b>0.50</b>	0.50
- Double Sided	Per page	0.55	0.05	<b>0.60</b>	0.60
A4 - Colour					
- Single Sided	Per page	0.64	0.06	<b>0.70</b>	0.70
- Double Sided	Per page	0.73	0.07	<b>0.80</b>	0.80
A4 - Photo Paper/Card/Coloured Paper					
- Single Sided	Per page	1.36	0.14	<b>1.50</b>	1.50
A3 - Black & White					
- Single Sided	Per page	0.55	0.05	<b>0.60</b>	0.60
- Double Sided	Per page	0.64	0.06	<b>0.70</b>	0.70
A3 - Colour					
- Single Sided	Per page	0.73	0.07	<b>0.80</b>	0.80
- Double Sided	Per page	0.82	0.08	<b>0.90</b>	0.90
<b>Large Format Printing</b>					
A1					
- Plain Bond	Per page	13.65	1.35	<b>15.00</b>	15.00
- Semi Gloss	Per page	35.00	3.50	<b>38.50</b>	38.50
- Full Gloss	Per page	35.00	3.50	<b>38.50</b>	38.50
A1 - Plan Prints					
- Plain Bond	Per page	10.91	1.09	<b>12.00</b>	12.00
A2					
- Plain Bond	Per page				
- Semi Gloss	Per page	25.45	2.55	<b>28.00</b>	28.00
- Full Gloss	Per page	25.45	2.55	<b>28.00</b>	28.00
A3					
- Plain Bond	Per page	5.45	0.55	<b>6.00</b>	6.00
- Semi Gloss	Per page	20.45	2.05	<b>22.50</b>	22.50
- Full Gloss	Per page	20.45	2.05	<b>22.50</b>	22.50
<b>Laminating</b>					
Credit Card Size	Each	1.36	0.14	<b>1.50</b>	1.50
A5 Size	Each	1.82	0.18	<b>2.00</b>	2.00
A4 Size	Each	2.27	0.23	<b>2.50</b>	2.50
A3 Size	Each	2.73	0.27	<b>3.00</b>	3.00
<b>Document Binding</b>					
To 10mm Thickness	Per document	4.55	0.45	<b>5.00</b>	5.00
To 25mm Thickness	Per document	9.55	0.95	<b>10.50</b>	10.50
<i>Plus Photocopying/Printing Costs if Applicable</i>					
<b>Advertising</b>					
Ninghan News - Black & White					
- 1/4 Page	Per issue	9.09	0.91	<b>10.00</b>	10.00
- 1/2 Page	Per issue	13.64	1.36	<b>15.00</b>	15.00
- Full Page	Per issue	18.18	1.82	<b>20.00</b>	20.00
Ninghan News - Colour					
- Full Page	Per issue	27.27	2.73	<b>30.00</b>	30.00
Local Telephone Directory					
- 1/8 Page	Annually	28.18	2.82	<b>31.00</b>	31.00
- 1/4 Page	Annually	39.09	3.91	<b>43.00</b>	43.00
- 1/2 Page	Annually	58.18	5.82	<b>64.00</b>	64.00
- Full Page	Annually	91.82	9.18	<b>101.00</b>	101.00
<b>Publications</b>					
Ninghan News					
- General	Per Issue	1.36	0.14	<b>1.50</b>	1.50
- General	Per annum	18.64	1.86	<b>20.50</b>	20.50
- Postal	Per annum	60.45	6.05	<b>66.50</b>	66.50
- Electronic	Per annum	10.45	1.05	<b>11.50</b>	11.50
History Books	Each	45.45	4.55	<b>50.00</b>	50.00
Local Telephone Directory	Each	3.18	0.32	<b>3.50</b>	3.50
Electoral Rolls	Each	20.00	2.00	<b>22.00</b>	22.00
Shire Maps	Each	14.55	1.45	<b>16.00</b>	16.00



## SHIRE OF TRAYNING SCHEDULE OF FEES AND CHARGES 2020/21

		Nett Charge \$	GST \$	2020/21 Charge \$	2019/20 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>					
	Per Annum			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 2020/21

		Nett Charge \$	GST \$	2020/21 Charge \$	2019/20 Charge \$
<b>Council Member Sitting Fees &amp; Allowances</b>					
<b>Sitting Fees</b>					
President					
President's Allowance	Per annum	12,350.00	0.00	<b>12,350.00</b>	12,350.00
Council & Special Meeting attendance	Per meeting	380.00	0.00	<b>380.00</b>	380.00
Committee Meeting attendance fee	Per meeting	185.00	0.00	<b>185.00</b>	185.00
Deputy President					
Deputy President's Allowance	Per annum	3,088.00	0.00	<b>3,088.00</b>	3,088.00
Council Meetings	Per meeting	185.00	0.00	<b>185.00</b>	185.00
Committee Meetings	Per meeting	95.00	0.00	<b>95.00</b>	95.00
Councillors					
Council Meetings	Per meeting	185.00	0.00	<b>185.00</b>	185.00
Committee Meetings	Per meeting	95.00	0.00	<b>95.00</b>	95.00
<b>Allowances</b>					
All Members					
Communications Allowance	Per annum	1,550.00	0.00	<b>1,550.00</b>	1,550.00
IT Allowance	Per annum	550.00	0.00	<b>550.00</b>	550.00
Travel - Per Kilometre	Over 2600 cc	0.9554	0.00	<b>0.9554</b>	0.9554
	1600cc to 2600 cc	0.6866	0.00	<b>0.6866</b>	0.6866
	1600cc and Under	0.5669	0.00	<b>0.5669</b>	0.5669
<b>Cemetery</b>					
<b>Internment Burials</b>					
Internment of any adult in grave 1.8m deep		409.09	40.91	<b>450.00</b>	450.00
Internment of any child under 7 years of age in grave 1.4m deep		318.18	31.82	<b>350.00</b>	350.00
Internment of any stillborn child in ground set apart for such purpose		181.82	18.18	<b>200.00</b>	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	<b>30.00</b>	30.00
Land for Grave 2.4m x 2.4m where directed		54.55	5.45	<b>60.00</b>	60.00
Land for Grave 2.4m x 3.6m where directed		77.27	7.73	<b>85.00</b>	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	<b>55.00</b>	55.00
Re-opening of any ordinary grave					
For each internment		409.09	40.91	<b>450.00</b>	450.00
For each internment of a child under 7 years of age		409.09	40.91	<b>450.00</b>	450.00
For each internment of a stillborn child		409.09	40.91	<b>450.00</b>	450.00
Re-opening a brick grave		409.09	40.91	<b>450.00</b>	450.00
Monument/Plaque Fee		45.45	4.55	<b>50.00</b>	50.00
<b>Niche Wall</b>					
Single Niche		136.36	13.64	<b>150.00</b>	150.00
Double Niche		181.82	18.18	<b>200.00</b>	200.00
<b>Housing</b>					
Aged Persons Units - Trayning	25% of income to Maximum - Per week	120.00	0.00	<b>120.00</b>	120.00
Single Persons Units - Trayning (as aged)	25% of income to Maximum - Per week	120.00	0.00	<b>120.00</b>	120.00
Single Persons Units - Trayning (as singles)	25% of income to Maximum - Per week	200.00	0.00	<b>120.00</b>	200.00
Independent Livinh Units - Kununoppin	25% of income to Maximum - Per week	120.00	0.00	<b>120.00</b>	120.00
Lot 144 Adam Street ( Occasional Rental)	Per Week	170.00	0.00	<b>170.00</b>	
Lot 60 Glass Street	Per Week	175.00	0.00	<b>175.00</b>	
Lot 37 Coronation Street	Per Week	175.00	0.00	<b>175.00</b>	
Lot 139A Felgate Parade - Duplex	Per Week	170.00	0.00	<b>170.00</b>	
Lot 139B Felgate Parade - Duplex	Per Week	170.00	0.00	<b>170.00</b>	
Lot 11 Wilson Street Kununoppin	Per Week	175.00	0.00	<b>175.00</b>	
Lot 150 Hughes St	Doctor's Residence - Per week	640.00	0.00	<b>640.00</b>	640.00
Lease of Council block (Pigyards) 35m x 80m Location Number 15570	Per annum	272.73	27.27	<b>300.00</b>	300.00
Lease of Council block (Pigyards)- Shed Block	Per annum	327.27	32.73	<b>360.00</b>	360.00





## SHIRE OF TRAYNING SCHEDULE OF FEES AND CHARGES 2020/21

		Nett Charge \$	GST \$	2020/21 Charge \$	2019/20 Charge \$
<b>Halls, Pavilion &amp; Community Centres</b>					
<b>Facility Hire</b>					
Functions at which alcohol is <b>not</b> consumed:					
- Friday Night (after 6pm), Saturday & Sunday	Per day	46.36	4.64	<b>51.00</b>	51.00
- Weekdays	Per day	27.73	2.77	<b>30.50</b>	30.50
Functions at which alcohol is consumed	Per day	92.73	9.27	<b>102.00</b>	102.00
<i>- Copy of permit to be sent to Bencubbin Police on each occasion.</i>					
Non Profit making bodies/beautician/hair dresser	Per day	9.55	0.95	<b>10.50</b>	10.50
Commercial - eg Max Employment	Per day	153.18	15.32	<b>168.50</b>	168.50
Meetings:					
- Landcare Groups, Schools	Per day			<b>No Charge</b>	No Charge
<b>Equipment Hire</b>					
Trestles - each	Per day	5.91	0.59	<b>6.50</b>	6.50
Chairs - each	Per day	1.36	0.14	<b>1.50</b>	1.50
<b>Bonds - Refundable</b>					
Hall, Pavilion & Community Centre					
- No Alcohol	Refundable	100.00	0.00	<b>102.00</b>	102.00
- Alcohol	Refundable	300.00	0.00	<b>306.00</b>	306.00
Keys	Refundable	50.00	0.00	<b>50.00</b>	50.00
Equipment - if hired	Refundable	100.00	0.00	<b>102.00</b>	102.00
<b>Additional Charges</b>					
Additional Cleaning - If Required - <b>Minimum 2 Hours</b>	Per hour	76.36	7.64	<b>84.00</b>	84.00
Repair of Damage incurred during Hire				<b>At Cost + 25% Admin Fee + 25% Admin Fee</b>	
<b>Sporting Facilities &amp; Caravan Park</b>					
<b>Ninghan Fitness Centre</b>					
Adult					
	Per Year	54.55	5.45	<b>60.00</b>	60.00
	Per Quarter	36.36	3.64	<b>40.00</b>	40.00
	Per Month	18.18	1.82	<b>20.00</b>	20.00
	Per Day	9.09	0.91	<b>10.00</b>	10.00
Family	Per year	81.82	8.18	<b>90.00</b>	90.00
Pensioner (must hold pension concession card)	Per year	31.82	3.18	<b>35.00</b>	35.00
Student (13 - 17 years)	Per year	31.82	3.18	<b>35.00</b>	35.00
Replacement Access Cards	Per Card	5.45	0.55	<b>6.00</b>	6.00
<b>Swimming Pool</b>					
Season Ticket					
- Family	Per year	100.00	10.00	<b>110.00</b>	110.00
- Adult	Per year	38.18	3.82	<b>42.00</b>	42.00
- Child	Per year	22.73	2.27	<b>25.00</b>	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	<b>2.50</b>	2.50
- Child	Per day	1.36	0.14	<b>1.50</b>	1.50
Non Swimmers / Spectators				<b>No Charge</b>	
<i>- As per Policy 5.6 - Swimming Pool Management Guidelines, a person aged 16 or above is deemed to be an adult.</i>					
<b>Swimming Pool - School Use</b>					
VACSwim Swimming Lessons	Per Student			<b>1.50</b>	1.50
Interfection Swimming Carnival	Per Student			<b>1.50</b>	1.50
Non Swimmers / Spectators / Teachers				<b>1.50</b>	1.50
<b>Please note that admission charge is donated to the school</b>					
<b>Other Sporting Facilities</b>					
Bowling Green Lights	per night	5.45	0.55	<b>6.00</b>	6.00
Tennis Court Lights	per night	5.45	0.55	<b>6.00</b>	6.00
Basketball Court Lights (other than Club nights)	per night	5.45	0.55	<b>6.00</b>	6.00
<b>Caravan Park</b>					
Powered Van Sites					
- Per Night		20.00	2.00	<b>22.00</b>	22.00
- 3 Nights (Inc Pool & Gym Use)		50.00	5.00	<b>55.00</b>	55.00
- Per Week		90.91	9.09	<b>100.00</b>	100.00
Unpowered Van & Tent Sites					
- First 2 People	per night	6.82	0.68	<b>7.50</b>	7.50
- Each Additional Person	per night	2.27	0.23	<b>2.50</b>	2.50
Bond - Ablution Block Key - Refundable		20.00	0.00	<b>20.00</b>	20.00



## SHIRE OF TRAYNING SCHEDULE OF FEES AND CHARGES 2020/21

		Nett Charge \$	GST \$	2020/21 Charge \$	2019/20 Charge \$
<b>Animal Registrations &amp; Impound Fees</b>					
<b>Dog Registrations</b>					
Sterilised - One Year					
- Pensioner		10.00	0.00	<b>10.00</b>	10.00
- Otherwise		20.00	0.00	<b>20.00</b>	20.00
Sterilised - Three Years					
- Pensioner		21.25	0.00	<b>21.25</b>	21.25
- Otherwise		42.50	0.00	<b>42.50</b>	42.50
Sterilised - Lifetime					
- Pensioner		50.00	0.00	<b>50.00</b>	50.00
- Otherwise		100.00	0.00	<b>100.00</b>	100.00
Unsterilised - One Year					
- Pensioner		25.00	0.00	<b>25.00</b>	25.00
- Otherwise		50.00	0.00	<b>50.00</b>	50.00
Unsterilised - Three Years					
- Pensioner		60.00	0.00	<b>60.00</b>	60.00
- Otherwise		120.00	0.00	<b>120.00</b>	120.00
Unsterilised - Lifetime					
- Pensioner		125.00	0.00	<b>125.00</b>	125.00
- Otherwise		250.00	0.00	<b>250.00</b>	250.00
Dangerous Dog - Sterilised / Unsterilised - including Pensioner	Per year	50.00	0.00	<b>50.00</b>	50.00
Registration of Approved Kennel Establishment	Per establishment	200.00	0.00	<b>200.00</b>	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					
<b>Cat Registrations</b>					
One Year					
- Pensioner		10.00	0.00	<b>10.00</b>	10.00
- Otherwise		20.00	0.00	<b>20.00</b>	20.00
- Registrations after 31st May in any year - 50% of applicable fee.					
Three Years					
- Pensioner		21.25	0.00	<b>21.25</b>	21.25
- Otherwise		42.50	0.00	<b>42.50</b>	42.50
Lifetime					
- Pensioner		50.00	0.00	<b>50.00</b>	50.00
- Otherwise		100.00	0.00	<b>100.00</b>	100.00
Approval to Breed	Per breeding cat	100.00	0.00	<b>100.00</b>	100.00
- All cats are to be Micro Chipped and those not approved for breeding, are to be Sterilized prior to Registration.					
<b>Impound Fees</b>					
Impounding of Animal Fee	Per animal	102.27	10.23	<b>112.50</b>	112.50
Daily Sustenance Fee	Per animal	11.36	1.14	<b>12.50</b>	12.50
Release from Pound Fee	Per animal	102.27	10.23	<b>112.50</b>	112.50
Destruction of Impounded Animal Fee	Per animal			<b>No Charge</b>	No Charge
<b>Animal Traps</b>					
Cat / Dog Trap	Per week	10.45	1.05	<b>11.50</b>	11.50
Trap Hire Bond	Refundable	46.36	4.64	<b>50.00</b>	51.00



**SHIRE OF TRAYNING  
SCHEDULE OF FEES AND CHARGES 2020/21**

	Nett Charge \$	GST \$	2020/21 Charge \$	2019/20 Charge \$
<b>Health, Building &amp; Town Planning</b>				
<b>Planning, BRB and Health Fees effective 1 July 2014</b>				
<b>Building Fees – Building Regulations 2012</b>				
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	
<b>Building Services Levy (BSL)</b>				
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	
<b>Building Construction Industry Training Levy</b>				
		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				
Building Inspection Service Fee			45.00	
		Plus \$0.91 per kilometre staff travel		
Material on street	Per m2 per month		1.00	
Preliminary plans	% of Licence		25.00%	
<b>Planning Fees – Planning and Development Regulations 2009</b>				
Due to the range and type of planning fees all applications need to be presented to the Shire office on a case by case basis to determine fees payable.				
The Planning fees are set out in the Western Australian Planning Commission Planning Bulletin.				



**SHIRE OF TRAYNING  
SCHEDULE OF FEES AND CHARGES 2020/21**

	Nett Charge \$	GST \$	2020/21 Charge \$	2019/20 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
- <i>Minimum - 2 m3.</i>				
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 2020/21

		Nett Charge \$	GST \$	2020/21 Charge \$	2019/20 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	<b>165.00</b>	165.00
Volvo L70E Loader	Per hour	120.00	12.00	<b>132.00</b>	132.00
8 Wheeler Truck	Per hour	145.45	14.55	<b>160.00</b>	160.00
8 Wheeler Truck with Sidetipper	Per hour	181.82	18.18	<b>200.00</b>	200.00
8 m3 Truck	Per hour	100.00	10.00	<b>110.00</b>	110.00
John Deere Tractor	Per hour	120.00	12.00	<b>132.00</b>	132.00
S/P Multi Tyred Roller	Per hour	95.00	9.50	<b>104.50</b>	104.50
Backhoe	Per hour	120.00	12.00	<b>132.00</b>	132.00
Bobcat	Per hour	100.00	10.00	<b>110.00</b>	110.00
Vibe Roller	Per hour	120.00	12.00	<b>132.00</b>	132.00
Ride On Mower	Per hour	105.00	10.50	<b>115.50</b>	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	<b>187.00</b>	187.00
Portable Toilet	Per day	150.00	15.00	<b>165.00</b>	165.00
Portable Toilet	Per week	300.00	30.00	<b>330.00</b>	330.00
SAM Trailer only to other Local Governments	Per day	90.00	9.00	<b>99.00</b>	99.00
<b>Labour Hire</b>					
<b>During Normal Working Hours</b>					
Works Supervisor	Per hour	120.00	12.00	<b>132.00</b>	132.00
Labour	Per hour	75.00	7.50	<b>82.50</b>	82.50
<b>Outside of Normal Working Hours</b>					
Works Supervisor	Per hour	180.00	18.00	<b>198.00</b>	198.00
Labour	Per hour	112.50	11.25	<b>123.75</b>	123.75
<i>- Normal Working Hours are:- Monday to Friday - 7:00am to 4:00pm</i>					
<b>Materials</b>					
<b>Materials Delivered</b>					
Sand / Gravel	Per tonne	36.36	3.64	<b>40.00</b>	40.00
Blue Metal	Per tonne	72.73	7.27	<b>80.00</b>	80.00
Blue Metal Mixed	Per tonne	45.45	4.55	<b>50.00</b>	50.00
<i>Minimum of 10 tonne for delivery out of town</i>					
<b>Materials Picked Up / Delivered in Town</b>					
Sand / Gravel	Per tonne	11.00	1.10	<b>12.10</b>	12.10
Blue Metal	Per tonne	60.00	6.00	<b>66.00</b>	66.00
Blue Metal Mixed	Per tonne	40.00	4.00	<b>44.00</b>	44.00
<i>1.8 tonne = 1m3</i>					
<b>Water - Standpipe</b>	Per Kl		<b>Admin Fee +</b>	<b>3.80</b>	3.80
<b>Key Deposit - Refundable - Cash Only</b>		181.82	18.18	<b>200.00</b>	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	<b>2.75</b>	2.75
	Per cubic metre	4.5	0.45	<b>4.95</b>	4.95
Gravel purchased from Landholders by Shire of Trayning when pushed up by Shire of Trayning	Per Tonne	1.49	0.15	<b>1.64</b>	1.64
	Per cubic metre	2.68	0.27	<b>2.95</b>	2.95