



2014 / 2015 Annual Budget

SHIRE OF TRAYNING



Photo courtesy Eileen Clark



SHIRE OF TRAYNING

BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

TABLE OF CONTENTS

Statement of Comprehensive Income by Nature or Type	2
Statement of Comprehensive Income by Program	3
Statement of Cash Flows	5
Rate Setting Statement	6
Notes to and Forming Part of the Budget	
1 Significant Accounting Policies	7 to 17
2 Revenues and Expenses	18 to 19
3 Acquisition of Assets	20
4 Disposal of Assets	21
5 Information on Borrowings	22 to 23
6 Reserves	24 to 26
7 Net Current Assets	27
8 Rating Information	28
9 Specified Area Rate	29
10 Service Charges	29
11 Fees & Charges Revenue	29
12 Rate Payment Discounts	29
13 Interest Charges	30
14 Elected Members Remuneration	30
15 Notes to Statement of Cashflows	31
16 Trust Funds	32
Supplementary Information	
Reserve Accounts	33
Plant Replacement Program	34
Capital Works Program	35
Detailed Program Schedules	36
Schedule of Fees and Charges	89

SHIRE OF TRAYNING
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30TH JUNE 2015

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Revenue				
Rates	8	873,424	758,580	784,733
Operating Grants, Subsidies and Contributions		1,561,023	1,640,387	820,265
Fees and Charges	11	230,014	221,599	232,047
Operating contributions recoveries		82,059	135,596	102,379
Interest Earnings	2(a)	25,420	27,798	16,766
Other Revenue		19,021	71,748	14,360
		<u>2,790,960</u>	<u>2,855,707</u>	<u>1,970,550</u>
Expenses				
Employee Costs		(1,208,885)	(1,029,216)	(995,396)
Materials and Contracts		(1,218,266)	(1,219,193)	(994,340)
Utility Charges		(102,153)	(98,836)	(92,633)
Depreciation on Non-Current Assets	2(a)	(780,000)	(724,896)	(702,734)
Interest Expenses	2(a)	(16,785)	(18,757)	(22,373)
Insurance Expenses		(69,085)	(91,475)	(75,736)
Other Expenditure		(42,606)	(55,383)	(1,551)
		<u>(3,437,781)</u>	<u>(3,237,756)</u>	<u>(2,884,763)</u>
		(646,820)	(382,049)	(914,213)
Non-Operating Grants, Subsidies and Contributions		1,775,831	2,962,048	4,460,770
Profit on Asset Disposals	4	78,900	33,584	30,000
Loss on Asset Disposals	4	0	(1,671)	0
		<u>1,207,911</u>	<u>2,611,911</u>	<u>3,576,557</u>
NET RESULT				
Other Comprehensive Income				
Changes on Revaluation of non-current assets		0	0	0
Total Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u><u>1,207,911</u></u>	<u><u>2,611,911</u></u>	<u><u>3,576,557</u></u>

Notes:

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss and (if any) changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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

SHIRE OF TRAYNING
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2015

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Revenue				
Governance		85,200	48,011	53,100
General Purpose Funding		1,914,439	1,291,104	1,321,499
Law, Order, Public Safety		5,700	16,289	5,200
Health		73,306	71,092	78,383
Education and Welfare		0	0	0
Housing		55,080	79,207	56,580
Community Amenities		38,830	53,048	49,770
Recreation and Culture		16,413	8,584	16,993
Transport		489,739	296,313	210,135
Economic Services		58,880	895,118	50,301
Other Property and Services		50,674	96,942	46,409
		<u>2,788,261</u>	<u>2,855,708</u>	<u>1,888,370</u>
Expenses Excluding Finance Costs				
Governance		(276,212)	(259,603)	(220,334)
General Purpose Funding		(86,547)	(71,919)	(74,122)
Law, Order, Public Safety		(70,600)	(59,177)	(62,301)
Health		(163,200)	(143,538)	(165,784)
Education and Welfare		(25,144)	(23,085)	(17,098)
Housing		(113,048)	(108,774)	(85,765)
Community Amenities		(162,248)	(155,941)	(158,813)
Recreation & Culture		(568,267)	(529,150)	(516,351)
Transport		(1,042,895)	(1,102,295)	(1,160,259)
Economic Services		(895,941)	(752,943)	(381,207)
Other Property and Services		(18,693)	(12,575)	(20,356)
		<u>(3,422,795)</u>	<u>(3,219,000)</u>	<u>(2,862,390)</u>
Finance Costs				
Governance	5	(200)	(109)	(200)
Housing	5	(2,651)	(3,101)	(4,048)
Recreation & Culture	5	(731)	(1,252)	(1,279)
Transport	5	(6,495)	(7,453)	(8,531)
Economic Services	5	(452)	(775)	(792)
Other Property and Services	5	(6,257)	(6,067)	(7,523)
		<u>(16,785)</u>	<u>(18,757)</u>	<u>(22,373)</u>
Non-operating Grants, Subsidies and Contributions				
Housing		739,760	382,799	
Recreation & Culture		21,760		1,192,260
Transport		1,018,811	2,579,249	3,210,901
Economic Services				139,789
		<u>1,780,331</u>	<u>2,962,048</u>	<u>4,542,950</u>
Profit/(Loss) On Disposal Of Assets				
Housing	4	56,900		
Transport	4	22,000	31,912	30,000
		<u>78,900</u>	<u>31,912</u>	<u>30,000</u>
NET RESULT		1,207,911	2,611,911	3,576,557
Other Comprehensive Income				
Changes on Revaluation of non-current assets		0	0	0
Total Other Comprehensive Income		<u>0</u>	<u>0</u>	<u>0</u>
TOTAL COMPREHENSIVE INCOME		<u><u>1,207,911</u></u>	<u><u>2,611,911</u></u>	<u><u>3,576,557</u></u>

SHIRE OF TRAYNING
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30TH JUNE 2015

Notes:

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss and (if any) changes on revaluation of non-current assets in accordance with the mandating of fair value measurement through Other Comprehensive Income, is impacted upon by external forces and is not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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

SHIRE OF TRAYNING
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30TH JUNE 2015

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Cash Flows From Operating Activities				
Receipts				
Rates		897,637	730,879	790,063
Operating Grants, Subsidies and Contributions		2,064,557	1,298,297	820,265
Operating contributions recoveries			135,596	102,379
Fees and Charges		230,014	221,599	273,491
Service Charges		82,059	0	0
Interest Earnings		25,420	27,798	16,766
Goods and Services Tax		254,479	450,420	314,034
Other Revenue		19,021	71,748	14,360
		<u>3,573,187</u>	<u>2,936,336</u>	<u>2,331,358</u>
Payments				
Employee Costs		(1,199,112)	(1,029,216)	(983,954)
Materials and Contracts		(1,325,080)	(1,506,676)	(1,066,562)
Utility Charges		(102,153)	(98,836)	(92,633)
Interest Expenses		(16,785)	(18,757)	(22,373)
Insurance Expenses		(69,085)	(91,475)	(75,736)
Goods and Services Tax		(351,593)	(216,585)	(240,000)
Other Expenditure		(90,419)	(48,190)	(1,551)
		<u>(3,154,228)</u>	<u>(3,009,735)</u>	<u>(2,482,809)</u>
Net Cash Provided By Operating Activities	15(b)	<u>418,959</u>	<u>(73,399)</u>	<u>(151,451)</u>
Cash Flows from Investing Activities				
Payments for Development of Land Held for Resale	3	0	0	0
Payments for Purchase of Property, Plant & Equipment	3	(3,185,133)	(345,808)	(1,800,703)
Payments for Construction of Infrastructure	3	(1,484,784)	(2,825,622)	(3,787,083)
Advances to Community Groups Non-Operating Grants, Subsidies and Contributions used for the Development of Assets		1,775,831	2,962,048	4,460,770
Proceeds from Sale of Plant & Equipment	4	212,000	190,254	30,000
Proceeds from Advances				
Net Cash Used in Investing Activities		<u>(2,682,086)</u>	<u>(19,128)</u>	<u>(1,097,016)</u>
Cash Flows from Financing Activities				
Repayment of Debentures	5	(100,000)	(94,412)	(94,412)
Proceeds from Self Supporting Loans		0	0	0
Proceeds from New Debentures	5	1,313,225	0	195,000
Net Cash Provided By (Used In) Financing Activities		1,213,225	(94,412)	100,588
Net Increase (Decrease) in Cash Held		(1,049,902)	(186,939)	(1,147,879)
Cash at Beginning of Year		1,232,884	1,419,823	1,285,148
Cash and Cash Equivalents at the End of the Year	15(a)	<u>182,982</u>	<u>1,232,884</u>	<u>137,269</u>

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

SHIRE OF TRAYNING
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30TH JUNE 2015

	NOTE	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Revenues	1,2			
Governance		85,200	48,011	53,100
General Purpose Funding		1,041,015	532,524	546,138
Law, Order, Public Safety		5,700	16,289	5,200
Health		73,306	71,092	78,383
Education and Welfare		0	0	0
Housing		851,740	462,006	56,580
Community Amenities		38,830	53,048	49,770
Recreation and Culture		38,173	8,584	1,209,253
Transport		1,530,550	2,907,474	3,451,036
Economic Services		58,880	895,118	544,510
Other Property and Services		50,674	96,940	46,409
		<u>3,774,068</u>	<u>5,091,086</u>	<u>6,040,379</u>
Expenses	1,2			
Governance		(276,412)	(259,712)	(220,534)
General Purpose Funding		(86,547)	(71,919)	(74,122)
Law, Order, Public Safety		(70,600)	(59,177)	(62,300)
Health		(163,200)	(143,538)	(165,784)
Education and Welfare		(25,144)	(23,085)	(22,098)
Housing		(115,699)	(111,875)	(89,813)
Community Amenities		(162,248)	(155,941)	(158,812)
Recreation & Culture		(568,998)	(530,402)	(517,630)
Transport		(1,049,390)	(1,109,748)	(1,168,790)
Economic Services		(896,393)	(753,718)	(736,419)
Other Property and Services		(24,950)	(18,642)	(27,882)
		<u>(3,439,581)</u>	<u>(3,237,757)</u>	<u>(3,244,184)</u>
Net Operating Result Excluding Rates		334,487	1,853,329	2,796,195
Adjustments for Cash Budget Requirements:				
Non-Cash Expenditure and Revenue				
(Profit)/Loss on Asset Disposals	4	(78,900)	(31,912)	(30,000)
Depreciation on Assets	2(a)	780,000	724,896	702,734
Movement in Non-Current Staff Leave Provisions		800	782	0
Movement in Non-Current Receivables		0	0	0
Capital Expenditure and Revenue				
Purchase Land Held for Resale	3	0	0	0
Purchase Land and Buildings	3	(2,758,133)	(345,808)	(1,855,703)
Purchase Infrastructure Assets - Roads	3	(1,484,784)	(2,815,666)	(3,543,563)
Purchase Infrastructure Assets - Parks	3	0	(9,956)	(38,520)
Purchase Plant and Equipment	3	(427,000)	0	(150,000)
Purchase Furniture and Equipment	3	0	0	0
Proceeds from Disposal of Assets	4	212,000	190,254	30,000
Repayment of Debentures	5	(100,000)	(94,412)	(94,412)
Proceeds from New Debentures	5	1,313,225	0	195,000
Self-Supporting Loan Principal Income	5	(4,248)	0	0
Transfers to Reserves (Restricted Assets)	6	(200,323)	(1,333,252)	(81,167)
Transfers from Reserves (Restricted Assets)	6	1,461,579	528,085	520,600
ADD Estimated Surplus/(Deficit) July 1 B/Fwd	7	77,874	652,952	764,103
LESS Estimated Surplus/(Deficit) June 30 C/Fwd	7	0	77,874	0
Amount Required to be Raised from General Rate	8	<u>(873,424)</u>	<u>(758,582)</u>	<u>(784,733)</u>

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 2015

1. SIGNIFICANT ACCOUNTING POLICIES

(a) Basis of Preparation

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the budget has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

The Local Government Reporting Entity

All Funds through which the Council 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 16 to this budget document.

(b) 2013/14 Actual Balances

Balances shown in this budget as 2013/14 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(c) Rounding Off Figures

All figures shown in this budget, other than a rate in the dollar, are rounded to the nearest dollar.

(d) Rates, Grants, Donations and Other Contributions

Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

(e) Goods and Services Tax (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.

(f) Superannuation

The Council contributes to a number of Superannuation Funds on behalf of employees.

All funds to which the Council contributes are defined contribution plans.

SHIRE OF TRAYNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) 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 the statement of financial position.

(h) 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.

(i) Inventories

General

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

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

Land Held for Resale

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

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

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

(j) Fixed Assets

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Mandatory Requirement to Revalue Non-Current Assets

Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of non-current assets at Fair Value became mandatory.

SHIRE OF TRAYNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows:

(a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and

(b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government -

(i) that are plant and equipment; and

(ii) that are -

(I) land and buildings; or

(II) infrastructure;

and

(c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.

Thereafter, in accordance with the regulations, each asset class must be revalued at least every 3 years.

In 2013, Council commenced the process of adopting Fair Value in accordance with the Regulations.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the budget as necessary.

Land Under Control

In accordance with Local Government (Financial Management) Regulation 16(a), the Council was required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of state or regional significance.

At 30 June 2013 there was no Crown Land identified as being operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or regional significance.

Initial Recognition and Measurement between Mandatory Revaluation Dates

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation of the next anniversary date in accordance with the mandatory measurement framework detailed above.

SHIRE OF TRAYNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

Revaluation

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Transitional Arrangement

During the time it takes to transition the carrying value of non-current assets from the cost approach to the fair value approach, the Council may still be utilising both methods across differing asset classes.

Those assets carried at cost will be carried in accordance with the policy detailed in the ***Initial Recognition*** section as detailed above.

Those assets carried at fair value will be carried in accordance with the ***Revaluation*** Methodology section as detailed above.

Land Under Roads

In Western Australia, all land under roads is Crown land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Council.

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.

SHIRE OF TRAYNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(j) Fixed Assets (Continued)

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

Buildings	40 years	2.5%
Furniture and Equipment	10 years	10%
Plant and Equipment	10 years	10%
Infrastructure		
- Sealed Roads		
R/Base	50 years	2%
Bitumen	10 years	10%
- Gravel Roads		
R/Base	50 years	2%
Bitumen	10 years	10%
- Formed/Unsealed Roads		
R/Base	50 years	2%
- Footpaths	10 years	10%
- Water Drainage	40 years	2.5%
- Airstrip		
G/Sheet	10 years	10%
Bitumen	10 years	10%

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.

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.

When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

Capitalisation Threshold

Expenditure on items of equipment under \$5,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

(k) Fair Value of Assets and Liabilities

When performing a revaluation, the Council uses a mix of both independent and management valuations using the following as a guide:

Fair Value is the price that Council would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

SHIRE OF TRAYNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fair Value of Assets and Liabilities (Continued)

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset (i.e. the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (ie the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

Fair Value Hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level 1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level 2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Council selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Council are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

SHIRE OF TRAYNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(k) Fair Value of Assets and Liabilities (Continued)

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Council gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability and considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued at least every 3 years.

(l) Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the Council becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Council commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

Classification and Subsequent Measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or cost.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

SHIRE OF TRAYNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(I) Financial Instruments (Continued)

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

(i) Financial assets at fair value through profit and loss

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short term profit taking. Assets in this category are classified as current assets. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Loans and receivables are included in current assets where they are expected to mature within 12 months after the end of the reporting period.

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Council's management has the positive intention and ability to hold to maturity. They are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss.

Held-to-maturity investments are included in current assets where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

(iv) Available-for-sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

They are subsequently measured at fair value with changes in such fair value (i.e. gains or losses) recognised in other comprehensive income (except for impairment losses). When the financial asset is derecognised, the cumulative gain or loss pertaining to that asset previously recognised in other comprehensive income is reclassified into profit or loss.

Available-for-sale financial assets are included in current assets, where they are expected to be sold within 12 months after the end of the reporting period. All other available for sale financial assets are classified as non-current.

(v) Financial liabilities

Non-derivative financial liabilities (excl. financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in the profit or loss.

SHIRE OF TRAYNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Financial Instruments (Continued)

Impairment

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which has an impact on the estimated future cash flows of the financial asset(s).

In the case of available-for-sale financial assets, a significant or prolonged decline in the market value of the instrument is considered a loss event. Impairment losses are recognised in profit or loss immediately. Also, any cumulative decline in fair value previously recognised in other comprehensive income is reclassified to profit or loss at this point.

In the case of financial assets carried at amortised cost, loss events may include: indications that the debtors or a group of debtors are experiencing significant financial difficulty, default or delinquency in interest or principal payments; indications that they will enter bankruptcy or other financial reorganisation; and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance account.

Derecognition

Financial assets are derecognised where the contractual rights for receipt of cash flows expire or the asset is transferred to another party, whereby the Council no longer has any significant continual involvement in the risks and benefits associated with the asset.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

(m) Impairment of Assets

In accordance with Australian Accounting Standards the Council's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard (e.g. AASB 116) whereby any impairment loss of a revaluation decrease in accordance with that other standard.

SHIRE OF TRAYNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Impairment of Assets (Continued)

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2015.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget document.

(n) Trade and Other Payables

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

(o) Employee Benefits

Short-Term Employee Benefits

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

Other Long-Term Employee Benefits

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations or service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

SHIRE OF TRAYNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(p) 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.

(q) Provisions

Provisions are recognised when the Council 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.

(r) Current and Non-Current Classification

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

(s) Comparative Figures

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

(t) Budget Comparative Figures

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

SHIRE OF TRAYNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
2. REVENUES AND EXPENSES			
(a) Net Result			
The Net Result includes:			
(i) Charging as Expenses:			
Auditors Remuneration			
Audit Services	35,000	27,630	25,000
Other Services	0	0	0
 Depreciation			
By Program			
Governance	30,000	29,050	44,130
General Purpose Funding	0	0	0
Law, Order, Public Safety	930	933	700
Health	0	0	1,240
Education and Welfare	770	769	80
Housing	20,295	20,725	15,750
Community Amenities	4,105	4,099	4,135
Recreation and Culture	62,470	61,276	48,425
Transport	559,500	502,351	405,910
Economic Services	21,930	21,844	18,930
Other Property and Services	80,000	83,849	163,434
	<u>780,000</u>	<u>724,896</u>	<u>702,734</u>
 By Class			
Buildings	135,500	132,565	112,134
Furniture and Equipment	5,000	4,987	24,000
Plant and Equipment	80,000	89,685	190,000
Road Infrastructure	500,000	441,332	320,100
Infrastructure Footpaths	25,000	22,618	28,000
Infrastructure Drainage	3,500	3,474	3,500
Infrastructure Airstrips	31,000	30,234	25,000
	<u>780,000</u>	<u>724,896</u>	<u>702,734</u>
 Interest Expenses (Finance Costs)			
- Debentures	5(a) 16,785	18,757	22,373
	<u>16,785</u>	<u>18,757</u>	<u>22,373</u>
(ii) Crediting as Revenues:			
Interest Earnings			
Investments			
- Reserve Funds	12,981	6,017	5,766
- Other Funds	10,000	16,080	7,000
Other Interest Revenue	2,439	5,701	4,000
	<u>25,420</u>	<u>27,798</u>	<u>16,766</u>

SHIRE OF TRAYNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

2. REVENUES AND EXPENSES (Continued)

(b) Statement of Objective

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.

The Shire of Trayning is dedicated to providing high quality services to the community through the various service orientated programs which it has established.

Shire of Trayning Mission Statement

To excel at providing fair, efficient and effective services and facilities which enhance the quality of life for all residents.

Shire of Trayning Vision Statement

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 good social values and engaged youth. Our natural assets are valued, protected and enhanced for future generations.

GOVERNANCE

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

GENERAL PURPOSE FUNDING

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

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

HEALTH

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

EDUCATION AND WELFARE

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

HOUSING

Maintenance of staff and rental housing.

COMMUNITY AMENITIES

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

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

TRANSPORT

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

ECONOMIC SERVICES

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

OTHER PROPERTY & SERVICES

Private works operations, plant repairs and operation costs.

SHIRE OF TRAYNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

3. ACQUISITION OF ASSETS		2014/15 Budget \$	30/06/2014 Actual \$	2013/14 Budget \$
The following assets have been acquired during the period under review:				
<u>By Program</u>				
Governance				
Upgrade septic tank Administration Building	LB	8,000	0	0
Housing				
Replace septic tank Lot 144 Adam Street	LB	20,000	0	0
Repaint and repairs to Unit 4, 500 Coronation St	LB	7,000	0	0
RfR Uni Designed Acc Stage 1	LB	353,000	0	0
RfR Uni Designed Acc Stage 2	LB	793,575	0	0
Recreation and Culture				
Pool Upgrade, sundries	LB	0	58,191	64,777
Trayning Community Recreation Centre	LB	1,338,225	684	1,274,500
Old Race Track Grandstand	LB	26,333	3,927	30,260
Transport				
Road Construction				
- Federal/Council	RD	242,229	164,284	218,600
- State (SRRG)	RD	393,677	390,146	405,000
- Roads to Recovery	RD	207,239	209,930	207,546
- Grain Freight Route	RD	641,639	2,051,306	2,712,417
8m3 Truck (Trade Mitsubishi)	PE	0	0	150,000
Utility - Works Crew (Dual cab)	PE	60,000	0	0
Prime Mover	PE	250,000	0	0
Side-Tipper Trailer	PE	105,000	0	0
Gardiners Trailer	PE	12,000	0	0
Economic Services				
Trayning Caravan Park - New toilets	LB	0	7,020	0
Cover Dam	IO	0	9,956	38,520
Trayning Fuel Station	LB	165,000	4,568	165,000
Trayning Interpretation	LB	0	0	40,000
Other Property & Services				
House - 2 bed, 2 bath	LB	30,000	271,418	281,166
Automatic Drop Gate	LB	10,000	0	0
Replace Asbestos Fence	LB	7,000	0	0
		<u>4,669,917</u>	<u>3,171,430</u>	<u>5,587,786</u>
<u>By Class</u>				
Land Held for Resale		0	0	0
Land and Buildings	LB	2,758,133	345,808	1,855,703
Plant and Equipment	PE	427,000	0	150,000
Furniture and Equipment		0	0	0
Infrastructure Assets - Roads	RD	1,484,784	2,815,666	3,543,563
Infrastructure Assets - Footpaths		0	0	0
Infrastructure Assets - Drainage		0	0	0
Infrastructure Assets - Airstrips		0	0	0
Infrastructure Assets - Other	IO	0	9,956	38,520
		<u>4,669,917</u>	<u>3,171,430</u>	<u>5,587,786</u>

SHIRE OF TRAYNING

**NOTES TO AND FORMING PART OF THE
ANNUAL BUDGET
FOR THE PERIOD ENDING 30 JUNE 2015**

4. DISPOSALS OF ASSETS

The following assets have been disposed of during the period under review:

<u>By Program</u>	Net Book Value		Sale Proceeds		Profit(Loss)	
	2014/15 Budget \$	2013/14 Actual \$	2014/15 Budget \$	2013/14 Actual \$	2014/15 Budget \$	2013/14 Actual \$
Transport						
8m3 Truck (Trade Mitsubishi)	0	0	0	0	0	0
CAT 12H Grader		91,671		90,000		(1,671)
Volvo Truck		66,670		100,254		33,584
Utility - Works Crew (Dual cab)	0		12,000		12,000	
DAF Truck	90,000		100,000		10,000	
House - Lot 59 Glass Street	43,100		100,000		56,900	
	133,100	158,341	212,000	190,254	78,900	31,912

<u>By class of asset</u>	Net Book Value		Sale Proceeds		Profit(Loss)	
	2014/15 Budget \$	2013/14 Actual \$	2014/15 Budget \$	May 2013/14 Actual \$	2014/15 Budget \$	2013/14 Actual \$
Plant & Equipment	90,000	158,341	112,000	190,254	22,000	31,912
Buildings	43,100		100,000		56,900	
	133,100	158,341	212,000	190,254	78,900	31,912

Summary

Profit on Asset Disposals
Loss on Asset Disposals

2014/15 Budget \$	2013/14 Actual \$
78,900	33,584
0	(1,671)
<u>78,900</u>	<u>31,912</u>

SHIRE OF TRAYNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

5. INFORMATION ON BORROWINGS

(a) Debenture Repayments

Particulars	Interest Rate %	Maturity Date	Principal 1-Jul-14	New Loans 2014/15 Budget \$	Principal Repayments		Principal Outstanding		Interest Repayments	
					2014/15 Budget \$	2013/14 Actual \$	2014/15 Budget \$	2013/14 Actual \$	2014/15 Budget \$	2013/14 Actual \$
Housing										
Loan 63 - Construction of GEHA House	6.02	13-Apr-16	50,003	0	24,261	22,864	25,743	50,003	2,651	3,101
Recreation & Culture										
Loan 62 - Gymnasium Building & Equipment	5.79	22-Dec-15	15,056	0	9,893	9,344	5,162	15,056	731	1,252
New Loan - Trayning Community Rec Centre				1,148,225	0		1,148,225		0	
New Loan - Bowls Surface SSL	4.00	2024		45,000	4,248		40,752		1,800	
Transport										
Loan 62 - Portion of Vibe Roller	5.79	22-Dec-15	11,471	0	7,538	7,120	3,933	11,471	557	954
Loan 66 - Grader	5.78	12-Nov-17	109,939	0	29,207	27,589	80,731	109,939	5,938	6,499
				0		0				0
Economic Services										
Loan 62 - Stage 1 Caravan Park Relocation (Construction of Ablution Block)	5.79	22-Dec-15	9,320	0	6,124	5,785	3,196	9,320	452	775
New Loan - Trayning Fuel Station				165,000	0	0	165,000		0	0
Other Property & Services										
Loan 65 - Construction of Works Crew House	5.75	24-Oct-18	114,477	0	22,977	21,711	91,500	114,477	6,257	6,067
			310,266	1,358,225	104,248	94,412	1,564,242	310,266	18,385	18,646

All loan repayments are financed by general purpose income.

SHIRE OF TRAYNING

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

5. INFORMATION ON BORROWINGS (Continued)

(b) New Debentures - 2014/15

Particulars/Purpose	Amount Borrowed		Institution	Loan Type	Term (Years)	Total Interest & Charges	Interest Rate	Amount Used	
	Actual \$	Budget \$						Budget \$	Actual \$
New Loan - Trayning Community Rec Centre	0	1,148,225	WATC	Debenture	20	623,558	4.47%	1,148,225	0
New Loan - Trayning Fuel Station	0	165,000	WATC	Debenture	10	15,481	4.00%	165,000	0
New Loan - Bowls Surface SSL	0	45,000	WATC	Debenture	10	51,582	4.00%	45,000	0

All debenture repayments are to be financed by general purpose revenue.

(c) Unspent Debentures

Council had no unspent debenture funds as at 30th June 2014 nor is it expected to have unspent debenture funds as at 30th June 2015.

(d) Overdraft

Council has an overdraft facility of \$200,000 with Westpac Bank which was taken out in June 2007.

SHIRE OF TRAYNING

**NOTES TO AND FORMING PART OF THE
ANNUAL BUDGET
FOR THE PERIOD ENDING 30 JUNE 2015**

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
6. RESERVES			
Cash Backed Reserves			
(a) Leave Reserve			
Opening Balance	26,682	25,900	25,900
Amount Set Aside / Transfer to Reserve	800	782	777
Amount Used / Transfer from Reserve	0	0	0
	<u>27,482</u>	<u>26,682</u>	<u>26,677</u>
(b) Plant Reserve			
Opening Balance	210,437	19,591	19,591
Amount Set Aside / Transfer to Reserve	106,313	190,845	588
Amount Used / Transfer from Reserve	(315,000)	0	0
	<u>1,750</u>	<u>210,437</u>	<u>20,179</u>
(c) Building Reserve			
Opening Balance	8,249	31,394	31,394
Amount Set Aside / Transfer to Reserve	247	948	942
Amount Used / Transfer from Reserve	0	(24,093)	(24,093)
	<u>8,496</u>	<u>8,249</u>	<u>8,243</u>
(d) Facilities Reserve			
Opening Balance	6,835	6,572	6,572
Amount Set Aside / Transfer to Reserve	205	263	197
Amount Used / Transfer from Reserve	0	0	0
	<u>7,040</u>	<u>6,835</u>	<u>6,769</u>
(e) Medical Reserve			
Opening Balance	49,982	48,517	48,517
Amount Set Aside / Transfer to Reserve	1,499	1,465	1,456
Amount Used / Transfer from Reserve	0	0	0
	<u>51,481</u>	<u>49,982</u>	<u>49,973</u>
(f) Rubbish Tip Reserve			
Opening Balance	13,641	13,311	13,311
Amount Set Aside / Transfer to Reserve	409	330	399
Amount Used / Transfer from Reserve	0	0	0
	<u>14,050</u>	<u>13,641</u>	<u>13,710</u>
(g) Swimming Pool Reserve			
Opening Balance	8,116	14,811	14,811
Amount Set Aside / Transfer to Reserve	243	305	444
Amount Used / Transfer from Reserve	0	(7,000)	(7,000)
	<u>8,359</u>	<u>8,116</u>	<u>8,255</u>

SHIRE OF TRAYNING

**NOTES TO AND FORMING PART OF THE
FOR THE PERIOD ENDING 30 JUNE 2015**

	2012/13 Budget \$	2013/14 Actual \$	2013/14 Budget \$
6. RESERVES (Continued)			
Cash Backed Reserves (Continued)			
(h) Unspent Grants Reserve			
Opening Balance	956,579	391,992	384,507
Amount Set Aside / Transfer to Reserve	0	956,579	0
Amount Used / Transfer from Reserve	<u>(956,579)</u>	<u>(391,992)</u>	<u>(384,507)</u>
	<u>0</u>	<u>956,579</u>	<u>0</u>
(i) Community Resource Centre Reserve			
Opening Balance	108,832	32,098	32,098
Amount Set Aside / Transfer to Reserve	90,607	181,734	76,364
Amount Used / Transfer from Reserve	<u>(190,000)</u>	<u>(105,000)</u>	<u>(105,000)</u>
	<u>9,439</u>	<u>108,832</u>	<u>3,462</u>
Total Cash Backed Reserves	<u><u>128,097</u></u>	<u><u>1,389,353</u></u>	<u><u>137,268</u></u>

All of the above reserve accounts are to be supported by money held in financial institutions.

**Summary of Transfers
To Cash Backed Reserves**

Transfers to Reserves

Leave Reserve	800	782	777
Plant Reserve	106,313	190,845	588
Building Reserve	247	948	942
Facilities Reserve	205	263	197
Medical Reserve	1,499	1,465	1,456
Rubbish Tip Reserve	409	330	399
Swimming Pool Reserve	243	305	444
Unspent Grants Reserve	-	956,579	-
Community Resource Centre Reserve	90,607	181,734	76,364
	<u>200,323</u>	<u>1,333,252</u>	<u>81,167</u>

Transfers from Reserves

Leave Reserve	-	-	-
Plant Reserve	(315,000)	-	-
Building Reserve	-	(24,093)	(24,093)
Facilities Reserve	-	-	-
Medical Reserve	-	-	-
Rubbish Tip Reserve	-	-	-
Swimming Pool Reserve	-	(7,000)	(7,000)
Unspent Grants Reserve	(956,579)	(391,992)	(384,507)
Community Resource Centre Reserve	<u>(190,000)</u>	<u>(105,000)</u>	<u>(105,000)</u>
	<u>(1,461,579)</u>	<u>(528,085)</u>	<u>(520,600)</u>
Total Transfer to/(from) Reserves	<u>(1,261,256)</u>	<u>805,167</u>	<u>(439,433)</u>

SHIRE OF TRAYNING

NOTES TO AND FORMING PART OF THE STATEMENT OF FINANCIAL ACTIVITY

FOR THE PERIOD 1 JULY 2013 TO 30 JUNE 2014

6. RESERVES (Continued)

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

Leave Reserve

- to be used to fund annual and long service leave requirements.

Plant Reserve

- to be used for the purchase of major plant.

Building Reserve

- to be used for the construction of housing and other facilities.

Facilities Reserve

- to be used to provide new facilities to the shire.

Medical Reserve

- to be used to maintain the services of a doctor and other medical services.

Rubbish Tip Reserve

- to be used to upgrade and expand rubbish tips within the Shire.

Swimming Pool Reserve

- to be used upgrade the swimming pool and aquatic centre facilities.

Unspent Grants Reserve

- to be used to set aside grant funds received and committed to be spent on specific projects or in future financial reporting periods.

Community Resource Centre Reserve

- to be used for the construction of a Community Recreation Centre

The reserves are not expected to be used within a set period as further transfers to the reserve accounts are expected as funds are utilised.

SHIRE OF TRAYNING

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2015

	Note	2014/15 Budget \$	2013/14 Actual \$
7. NET CURRENT ASSETS			
Composition of Estimated Net Current Asset Position			
CURRENT ASSETS			
Cash - Unrestricted	15(a)	54,885	905,111
Cash - Restricted Reserves	15(a)	128,097	327,773
Receivables		142,895	725,121
Inventories		20,000	13,566
		345,877	1,971,571
LESS: CURRENT LIABILITIES			
Payables and Provisions		(238,827)	(531,027)
NET CURRENT ASSET POSITION		107,050	1,440,544
Less: Cash - Restricted Reserves	15(a)	(128,097)	(1,389,352)
Add: Liabilities Supported by Reserves		27,249	26,682
Less: Cash - Restricted Municipal		(6,202)	
ESTIMATED SURPLUS/(DEFICIENCY) C/FWD		0	77,874

The estimated surplus/(deficiency) c/fwd in the 2013/14 actual column represents the surplus (deficit) brought forward as at 1 July 2014.

The estimated surplus/(deficiency) c/fwd in the 2014/15 budget column represents the surplus (deficit) carried forward as at 30 June 2015.

SHIRE OF TRAYNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

8. RATING INFORMATION - 2014/15 FINANCIAL YEAR

<u>RATE TYPE</u>	Rate in \$	Number of Properties	Rateable Value \$	2014/15 Budgeted Rate Revenue \$	2014/15 Budgeted Interim Rates \$	2014/15 Budgeted Back Rates \$	2014/15 Budgeted Total Revenue \$	2013/14 Actual \$
General Rate								
UV - Rural	1.7858	207	41,387,500	739,100			739,100	660,898
UV - Mining	1.7858	2	25,586	457			457	810
GRV - Townsite	21.2192	188	593,583	123,540			123,540	115,571
GRV - Commercial	21.2192	14	84,010	17,827			17,827	16,628
Sub-Totals		411	42,090,679	880,924	0	0	880,924	793,907
Minimum Payment	Minimum \$							
UV - Rural	300	5	42,400	1,500			1,500	1,350
UV - Mining	300	1	2,933	300			300	270
GRV - Townsite	300	37	13,503	11,100			11,100	9,720
GRV - Commercial	300	2	455	600			600	540
Sub-Totals		45	59,291	13,500	0	0	13,500	11,880
Discounts (Note 12)							(30,000)	(27,043)
Total Amount Raised from General Rate							864,424	778,745
Specified Area Rates (Note 9)							0	0
Ex Gratia Rates							10,000	0
Rates Written Off							(1,000)	(910)
Movement in Excess Rates							0	(19,255)
Total Rates							873,424	758,580

All land except 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.

The general rates detailed above for the 2014/15 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 the Local Government services/facilities.

SHIRE OF TRAYNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

9. SPECIFIED AREA RATE - 2014/15 FINANCIAL YEAR

No specified area charges are to be levied in the 2014/15 financial year

10. SERVICE CHARGES - 2014/15 FINANCIAL YEAR

No specified service charges are to be levied in the 2014/15 financial year

11. FEES & CHARGES REVENUE

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Governance	25,000	23,100	30,000
General Purpose Funding	1,000	930	2,300
Law, Order, Public Safety	1,500	992	1,100
Health	33,580	31,709	32,540
Education and Welfare	0	0	0
Housing	56,160	54,823	56,160
Community Amenities	49,710	47,745	45,650
Recreation & Culture	7,365	7,523	10,493
Transport	0	0	0
Economic Services	12,225	11,450	11,725
Other Property & Services	43,474	43,327	41,109
	<u>230,014</u>	<u>221,599</u>	<u>231,077</u>

**12. RATE PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS
- 2014/15 FINANCIAL YEAR**

	Type	Disc %	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
General Rates	Discount	5.00%	30,000	27,043	30,000
Rate Assessment	Write-Off		1,000	910	1,000

A discount on rates of 5% is granted to all who pay their rates in full within 35 days of the date of service appearing on the rate notice.

SHIRE OF TRAYNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

13. INTEREST CHARGES AND INSTALMENTS - 2014/15 FINANCIAL YEAR

	Interest Rate %	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Interest on Unpaid Rates	11.00%	4,000	5,309	4,000
Interest on Instalments Plan	5.50%	300	0	0
Interest on Unpaid ESL	11.00%	100	391	100
Charges on Instalment Plan		1,000	930	2,300
		<u>5,400</u>	<u>6,630</u>	<u>6,400</u>

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
--	----------------------------------	----------------------------------	----------------------------------

14. ELECTED MEMBERS REMUNERATION

The following fees, expenses and allowances were paid to council members and/or the president.

Meeting Fees	20,000	17,990	15,000
President's Allowance	12,350	7,299	15,000
Deputy President's Allowance	8,200	3,000	3,750
Travelling Expenses	3,000	2,193	6,000
Telecommunications Allowance	9,500	9,017	6,500
	<u>53,050</u>	<u>39,499</u>	<u>46,250</u>

SHIRE OF TRAYNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

15. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

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

	2014/15 Budget \$	2013/14 Actual \$	2013/14 Budget \$
Cash - Unrestricted	54,885	905,111	0
Cash - Restricted	128,097	327,773	137,268
	<u>182,982</u>	<u>1,232,884</u>	<u>137,268</u>

The following restrictions have been imposed by regulation or other externally imposed requirements:

Leave Reserve	27,482	26,682	26,677
Plant Reserve	1,750	210,437	20,179
Building Reserve	8,496	8,249	8,243
Facilities Reserve	7,040	6,835	6,769
Medical Reserve	51,481	49,982	49,973
Rubbish Tip Reserve	14,050	13,641	13,710
Swimming Pool Reserve	8,359	8,116	8,255
Unspent Grants Reserve	0	0	0
Community Resource Centre Reserve	9,439	3,831	3,462
	<u>128,097</u>	<u>327,773</u>	<u>137,268</u>

(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result

Net Result	1,207,911	2,611,911	3,576,557
Depreciation	780,000	724,896	702,734
(Profit)/Loss on Sale of Asset	(78,900)	(31,912)	(30,000)
(Increase)/Decrease in Receivables	503,534	(369,791)	166,774
(Increase)/Decrease in Inventories	(6,434)	25,268	2,157
Increase/(Decrease) in Payables	(181,821)	(68,915)	(38,165)
Increase/(Decrease) in Employee Provisions	(25,000)	(2,808)	11,442
Grants/Contributions for the Development of Assets	(1,780,331)	(2,962,048)	(4,542,950)
Net Cash from Operating Activities	<u>418,960</u>	<u>(73,399)</u>	<u>(151,451)</u>

**(c) Undrawn Borrowing Facilities
Credit Standby Arrangements**

Bank Overdraft limit	200,000	200,000	200,000
Bank Overdraft at Balance Date	0	0	0
Credit Card limit	5,000	5,000	5,000
Credit Card Balance at Balance Date	0	(1,500)	0
Total Amount of Credit Unused	<u>205,000</u>	<u>203,500</u>	<u>205,000</u>

Loan Facilities

Loan Facilities in use at Balance Date	<u>1,564,242</u>	<u>310,266</u>	<u>310,266</u>
Unused Loan Facilities at Balance Date	<u>0</u>	<u>0</u>	<u>0</u>

SHIRE OF TRAYNING
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30TH JUNE 2015

16. TRUST FUNDS

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

Detail	Balance 1-Jul-13 \$	Amounts Received \$	Amounts Paid (\$)	Balance 30-Jun-14 \$
Football Club Funds	3,348	0	0	3,348
Skatepark Funds	2,078	0	(2,078)	0
Councillor Nominations	0	400	(400)	0
Rance Caravan	0	600	(600)	0
Ninghan Fitness Centre	1	629	(120)	510
Police Licensing	3,721	278,054	(277,066)	4,709
Toy Library	771	0	0	771
Red FM Radio/Gym	317	0	0	317
Kununoppin Fire Brigade	500	0	0	500
Shire Housing Bonds	4,355	3,237	(2,422)	5,170
Badminton Funds	387	0	0	387
Halls & Equipment Hire Bonds	0	205	(103)	102
Unidentified Deposits	929	2,088	0	3,017
South Ninghan Catchment Group Funds	2,416	0	0	2,416
Repertory Funds	1,707	0	0	1,707
Aqua Bubble Donations	971	0	0	971
Ninghan Farm Focus Group	2,125	10,850	(12,725)	250
	<u>23,626</u>	<u>296,063</u>	<u>(295,514)</u>	<u>24,175</u>

**SHIRE OF TRAYNING
RESERVE FUND BUDGET
FOR THE PERIOD ENDING 30 JUNE 2015**

	Leave	Plant	Building	Facilities	Medical	Rubbish Tip	Swimming Pool	Unspent Grants	CRC	Total Reserves
Estimated	26,682	210,437	8,249	6,835	49,982	13,641	8,116	956,579	108,832	1,389,353
Additions To Reserves										
Interest Received	800	6,313	247	205	1,499	409	243	0	3,265	12,981
Transfer from Municipal Fund	0	100,000	0	0	0	0	0	0	87,342	187,342
Total Additions to Reserves	800	106,313	247	205	1,499	409	243	0	90,607	200,323
Reserves Utilised										
Plant Purchases		315,000								315,000
Biofund								442,265		442,265
CLGF - House								0		0
Grain Freight Route								116,038		116,038
CRC Building									190,000	190,000
CLGF - Units								382,799		382,799
NRM Grant								15,477		15,477
Total Reserves Utilised	0	315,000	0	0	0	0	0	956,579	190,000	1,461,579
Closing Reserve Balances	27,482	1,750	8,496	7,040	51,481	14,050	8,359	0	9,439	128,097
Total Reserves 30/06/15	128,097									

SHIRE OF TRAYNING

TEN YEAR - PLANT REPLACEMENT PROGRAMME

REVISED

30/06/2014

PLANT ITEM	Plate	Purch	Hrs/kms 30/06/2014	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25	Total	Cycle
Komatsu Grader	KTY152							380,000							380,000	8-10 yr
14m3 Truck DAF	KTY4090	2009		Delete											0	
Mitsubishi 8m3 Truck	KTY82	1997				Delete									0	
10m3 Truck					200,000							200,000			400,000	6 yrs
Volvo Loader LE70	KTY4070	2006			320,000								320,000		640,000	10 yrs
John Deere Tractor	KTY80	2001			Delete										0	Deleted
CAT Backhoe	KTY116	2005					180,000								180,000	10 yrs
Vibrating Roller	KTY4040	2005					210,000								210,000	20+ yrs
Multi Tyre Roller	KTY91	1994							125,000						125,000	20+ yrs
Utility - General (S/cab)	KTY1700	2001							Delete						0	
Utility - Works Crew (Dual cab)	KTY080	2009		60,000				60,000				60,000			180,000	4 yrs
Utility - Gardener (Space cab/tip tray)	KTY1890	2008				60,000				60,000				60,000	180,000	4yrs
Prime Mover				250,000										250,000	500,000	10 yrs
Side-Tipper Trailer				105,000											105,000	20+ yrs
Gardeners Trailer				12,000										12,000	24,000	10 yrs
Road Broom						35,000									35,000	15yrs
Fork-Lift									35,000						35,000	10 yrs
Small Plant Trailer					8,000									8,000	16,000	10 yrs
Ride on Mower/Slasher					35,000				35,000				35,000		105,000	4yrs
Semi-Water Tanker		2013									115,000				115,000	20+ yrs
TOTAL				427,000	363,000	295,000	390,000	440,000	195,000	60,000	115,000	260,000	355,000	330,000	3,230,000	
Value of trade-in on plant				100,000	90,000	45,000	60,000	100,000	40,000	20,000		12,000	90,000	90,000		
Value of trade-in on plant				12,000	50,000	20,000	40,000	12,000	20,000			45,000		5,000		
Value of trade-in on plant						12,000								12,000		
Value of trade-in on plant																
TOTAL				112,000	140,000	77,000	100,000	112,000	60,000	20,000	0	57,000	90,000	107,000	875,000	
Estimated Cost of Changeover				315,000	223,000	218,000	290,000	328,000	135,000	40,000	115,000	203,000	265,000	223,000	2,355,000	
Annual Average - net cost				This should be the <u>minimum</u> annual average total cost of plant acquisition plus transfers to Plant Reserve											214,091	

Plant Reserve Activity - Estimated

Budget Interest earning rate	3.00%	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Average Expenditure required	\$ 214,091											
Transfer In / Out - Net Requirement less Average												
Balance - 1 July		210,437	1,750	0	0	0	0	79,091	255,555	362,312	384,272	384,272
ADD - Transfer to Reserve		100,000	214,091	214,091	214,091	214,091	214,091	214,091	214,091	214,091	214,091	214,091
Interest earnings		6,313	53	0	0	0	0	2,373	7,667	10,869	11,528	11,528
Sub-Total		316,750	215,893	214,091	214,091	214,091	214,091	295,555	477,312	587,272	609,891	609,891
LESS - Transfer from Reserve		315,000	215,893	214,091	214,091	214,091	135,000	40,000	115,000	203,000	265,000	223,000
PLANT RESERVE - ESTIMATED BALANCE		1,750	0	0	0	0	79,091	255,555	362,312	384,272	344,891	386,891

EXPENDITURE ABOVE RESERVE

- - 7,107 - 3,909 - 75,909 - 113,909 - - - - -

**SHIRE OF TRAINING
CAPITAL EXPENDITURE BY PROGRAM
FOR THE PERIOD ENDING 30 JUNE 2015**

	CAPITAL EXPENDITURE							SOURCES OF FUNDING									
	Property Plant & Equipment				Infrastructure		Total Capital Expenditure	Restricted Monies Prior Years	Capital Grants & Contributions	Regional Road Group	Roads to Recovery	Country LG Funds	Other Specific Funding	Loan Funds	Reserves	Disposal of Assets	Council Funds
	Land & Buildings	Motor Vehicles	Plant & Equipment	Furniture & Equipment	Roads	Other											
Other Governance																	
Upgrade septic tank Administration Building	8,000						8,000										8,000
Total - Governance	8,000	0	0	0	0	0	8,000										8,000
Housing																	
Replace septic tank Lot 144 Adam Street	20,000						20,000										20,000
Repaint and repairs to Unit 4, 500 Coronation St	7,000						7,000										2,500
RfR Uni Designed Acc Stage 1	353,000						353,000	347,999									5,001
RfR Uni Designed Acc Stage 2	793,575						793,575		735,260								58,315
Total - Housing	1,213,575	0	0	0	0	0	1,173,575	347,999	739,760			0					85,816
Recreation & Culture																	
Trayning Community Recreation Centre	1,338,225						1,338,225						1,148,225	190,000			0
Old Race Track Grandstand	26,333						26,333		21,760								4,573
Total - Recreation & Culture	1,414,558	0	0	0	0	0	1,364,558	0	21,760			0	1,148,225	190,000			4,573
Transport																	
Regional Road Group																	
Kellerberrin-Bencubbin Road					393,677		393,677			285,971							107,706
Roads to Recovery																	0
Billycatting Road					62,239		62,239										0
Kununoppin Doodlakine Road					145,000		145,000										0
Road Construction																	0
Huandanning Road 2013/14					42,000		42,000					42,000					0
Huandanning Road 2014/15					47,400		47,400					47,400					0
Hughes Street Kununoppin					49,104		49,104										49,104
Glass Street Trayning					103,725		103,725										103,725
Grain Freight Route																	0
Sutherland Street							0										0
Bencubbin-Kellerberrin Road					194,370		194,370	116,038				78,331					0
Twine Street					416,087		416,087					416,087					0
Special Maintenance					31,182		31,182					31,182					0
Plant																	0
Utility - Works Crew (Dual cab)		60,000					60,000										0
Prime Mover				250,000			250,000										0
Side-Tipper Trailer				105,000			105,000										0
Gardiners Trailer				12,000			12,000										0
Total - Transport Services	0	60,000	480,000	0	1,524,405	0	1,911,784	116,038	0	285,971	207,239	0	615,000	0	315,000	112,000	260,535
Economic Services																	
Trayning Fuel Station							165,000							165,000			0
Trayning' Interpretation							0										0
Total - Economic Services	80,000	0	0	0	0	0	477,272	0	100,000				165,000				0
Other Property & Services																	
House - 3 bed, 2 bath	30,000						30,000										30,000
Works - Depot																	0
Automatic Drop Gate	10,000						10,000										10,000
Replace Asbestos Fence	7,000						7,000										7,000
Total - Other Property & Services	47,000	0	0	0	0	0	47,000	0	0			0		0			47,000
OVERALL TOTALS	2,763,133	60,000	480,000	0	1,524,405	477,272	4,669,917	464,037	861,520	285,971	207,239	0	615,000	1,313,225	505,000	112,000	405,924

Shire of Trayning
SCHEDULE 02 - GENERAL FUND SUMMARY
Annual Budget
FOR THE PERIOD ENDING 30 JUNE 2015

MUNICIPAL FUND	2014/15		30/06/2014		2013/14	
	Budget		Actual		Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING						
General Purpose Funding 03	1,914,439	86,547	1,291,107	71,919	1,321,499	74,122
Governance 04	85,200	276,412	48,011	259,712	53,100	220,534
Law, Order, Public Safety 05	5,700	70,600	16,289	59,177	5,200	62,300
Health 07	73,306	163,200	71,092	143,538	78,383	165,784
Education & Welfare 08	0	25,144	0	23,085	0	22,098
Housing 09	851,740	115,699	462,006	111,875	56,580	89,813
Community Amenities 10	38,830	162,248	53,048	155,941	49,770	158,812
Recreation & Culture 11	38,173	568,998	8,584	530,402	1,209,253	517,630
Transport 12	1,530,550	1,049,390	2,907,474	1,109,748	3,451,036	1,168,790
Economic Services 13	58,880	896,393	895,118	753,718	544,510	736,419
Other Property & Services 14	50,674	24,951	96,940	18,641	46,409	27,878
TOTAL - OPERATING	4,647,491	3,439,583	5,849,668	3,237,756	6,815,740	3,244,180
CAPITAL						
General Purpose Funding 03	0	0	0	0	0	0
Governance 04	0	8,000	0	0	0	0
Law, Order, Public Safety 05	0	0	0	0	0	0
Health 07	0	0	0	0	0	0
Education & Welfare 08	0	0	0	0	0	0
Housing 09	100,000	1,197,836	0	22,864	0	22,864
Community Amenities 10	0	0	0	0	0	0
Recreation & Culture 11	0	1,378,699	0	72,147	0	1,378,881
Transport 12	0	1,948,529	0	2,850,375	120,000	3,578,271
Economic Services 13	0	171,124	0	27,329	75,000	249,305
Other Property & Services 14	0	69,977	0	293,129	0	302,877
TOTAL - CAPITAL	100,000	4,774,165	0	3,265,843	195,000	5,532,198
TOTAL - OPERATING + CAPITAL	4,747,491	8,213,748	5,849,668	6,503,599	7,010,740	8,776,378
Less Depreciation Written Back		(821,078)		(724,896)		(702,734)
Less Profit/Loss Written Back			(31,912)		(78,900)	0
Plus Proceeds from Sale of Assets			190,254		30,000	
Less Movement in Non Current LSL Provision 9421900				(782)	5,275	
Less Restricted Grants/Contributions						
Plus Transfer from Restricted Cash (Other)	1,461,579		528,085		520,600	
Less Transfer to Restricted Cash (Other)		200,323		1,333,252		81,167
TOTAL REVENUE & EXPENDITURE	6,209,070	7,592,994	6,536,094	7,111,172	7,487,715	8,154,811
Surplus/Deficit July 1st B/Fwd - Municipal	77,874		652,952		768,475	
	6,286,944	7,592,994	7,189,047	7,111,172	8,256,190	8,154,811
Surplus/Deficit C/Fwd - Municipal		(1,306,050)		77,874		0
	6,286,944	6,286,944	7,189,047	7,189,047	8,256,190	8,154,811

Shire of Trayning

SCHEDULE 03 - GENERAL PURPOSE FUNDING
Annual Budget
FOR THE PERIOD ENDING 30 JUNE 2015

PROGRAMME SUMMARY	2014/15		30/06/2014		2013/14	
	Budget		Actual		Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
Rates		48,085		36,873		41,721
Other General Purpose Funding		38,462		35,046		32,401
<u>OPERATING REVENUE</u>						
Rates	873,424		758,580		784,733	
Other General Purpose Funding	1,041,015		532,528		536,766	
TOTAL OPERATING	1,914,439	86,547	1,291,107	71,919	1,321,499	74,122
<u>CAPITAL EXPENDITURE</u>						
Rates		0		0		0
Other General Purpose Funding		0		0		0
TOTAL CAPITAL	0	0	0	0	0	0
<u>RESERVE TRANSFERS</u>						
Rates	0	0	0	0	0	0
Other General Purpose Funding	956,579	12,981	391,992	962,597	314,893	0
TOTAL RESERVE TRANSFERS	956,579	12,981	391,992	962,597	314,893	0
TOTAL - PROGRAMME SUMMARY	2,871,018	99,528	1,683,099	1,034,516	1,636,392	74,122

SHIRE OF TRAYNING
SCHEDULE 03 - GENERAL PURPOSE FUNDING
Annual Budget
FOR THE PERIOD ENDING 30 JUNE 2015

RATES	2014/15		30/06/2014		2013/14	
	Budget		Actual		Budget 2011/2012	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue	Expenditure
<u>OPERATING EXPENDITURE</u>						
2031001 Valuation Expense		7,700		75		7,700
2031299 Admin Costs Allocated - Rates		40,385		36,798		34,021
<u>OPERATING REVENUE</u>						
3031300 Rates Levied - Grv/Uv	894,424		805,787		806,361	
3031301 Specified Area Rates	0		0		0	
3032300 Exgratia Rates	10,000		0		9,372	
3031302 Discount On Rates	(30,000)		(27,043)		(30,000)	
3031303 Rates Written Off	(1,000)		(910)		(1,000)	
3031304 Movement In Excess Rates	0		(19,255)		0	
TOTAL OPERATING	873,424	48,085	758,580	36,873	784,733	41,721
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
TOTAL CAPITAL	0	0	0	0	0	0
<u>RESERVE TRANSFERS</u>						
TOTAL RESERVE TRANSFER	0	0	0.00	0.00	0	0

SHIRE OF TRAYNING
SCHEDULE 03 - GENERAL PURPOSE FUNDING
Annual Budget
FOR THE PERIOD ENDING 30 JUNE 2015

OTHER GENERAL PURPOSE FUNDING	2014/15		30/06/2014		2013/14	
	Budget		Actual		Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue	Expenditure
OPERATING EXPENDITURE						
2032299 Admin Costs Allocated - General Purpose		38,462		35,046		32,401
OPERATING REVENUE						
3032301 Rates Non Payment Penalty	4,000		5,309		4,000	
3032302 Instalment Plan Interest	300		0		0	
3032303 Instalment Plan Admin Fee	1,000		930		2,300	
3032304 Pensioner Deferred Rates Interest	150		0		150	
3032306 Grants Commission - Untied Grant	1,012,584		504,191		517,550	
3032308 R4R Royalties For Regions Funding	0		0		0	
3032310 R4R Clgr Business Case Funding	0		0		0	
3032311 Dry Season Assistance Grant	0		0		0	
3032320 Interest - Leave Reserve	800		782		777	
3032321 Interest - Plant Reserve	6,313		591		588	
3032322 Interest - Buidling Reserve	247		948		942	
3032323 Interest - History Reserve	0		0		0	
3032324 Interest - Facilities Reserve	205		263		197	
3032325 Interest - Medical Reserve	1,499		1,465		1,456	
3032326 Interest - Refuse Reserve	409		330		399	
3032327 Interest - Swimming Pool Reserve	243		305		444	
3032329 Interest - Crc Reserve	3,265		1,333		963	
3032328 Interest Earned - Municipal	10,000		16,080		7,000	
TOTAL OPERATING	1,041,015	38,462	532,528	35,046	536,766	32,401
CAPITAL EXPENDITURE						
CAPITAL REVENUE						
TOTAL CAPITAL	0	0	0	0	0	0
RESERVE TRANSFERS						
5032800 Transfer From Unspent Grants Reserve	956,579		391,992		314,893	
5032801 Transfer From Reserves - General			0		0	
4032500 Interest Transfer To Reserves		12,981		6,017		0
4032800 Transfer To Unspent Grants Reserve		0		956,579		0
TOTAL RESERVE TRANSFERS	956,579	12,981	391,992	962,597	314,893	0

Shire of Trayning

SCHEDULE 04 - GOVERNANCE

Annual Budget

FOR THE PERIOD ENDING 30 JUNE 2015

PROGRAMME SUMMARY	2014/15		30/06/2014		2013/14	
	Budget		Actual		Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
Members of Council		276,412		257,327		220,534
Other Governance		0		2,385		0
<u>OPERATING REVENUE</u>						
Members of Council	17,200		688		0	
Other Governance	68,000		47,323		53,100	
TOTAL OPERATING	85,200	276,412	48,011	259,712	53,100	220,534
<u>CAPITAL EXPENDITURE</u>						
Members of Council		0		0		0
Other Governance		8,000		0		0
<u>CAPITAL REVENUE</u>						
Members of Council	0		0		0	
Other Governance	0		0		0	
TOTAL CAPITAL	0	8,000	0	0	0	0
<u>RESERVE TRANSFERS</u>						
Members of Council						
Other Governance	0	0	0	0	0	0
TOTAL RESERVE TRANSFERS	0	0	0	0	0	0
TOTAL - PROGRAMME SUMMARY	85,200	284,412	48,011	259,712	53,100	220,534

SHIRE OF TRAYNING
SCHEDULE 04 - GOVERNANCE
Annual Budget
FOR THE PERIOD ENDING 30 JUNE 2015

MEMBERS OF COUNCIL	2014/15		30/06/2014		2013/14	
	Budget		Actual		Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue	Expenditure
<u>OPERATING EXPENDITURE</u>						
2041001 Members Travelling		3,000		2,193		6,000
2041002 Members Conference Expenses		16,000		15,419		9,000
2041004 Presidents Allowance		12,350		7,299		15,000
2041005 Deputy Presidents Allowance		8,200		3,000		3,750
2041006 Members Attendance Fees		20,000		17,990		15,000
2041008 Communications Allowance		9,500		9,017		6,500
2041009 Members Training		2,000		1,742		2,000
2041010 Council Badges And Brooches		100		228		500
2041011 Councillors Photograph		100		0		500
2041015 Refreshments & Reception		6,000		5,348		6,000
2041016 Annual Staff Party		1,500		1,086		1,500
2041017 Public Relations Expense		400		404		500
2041018 Annual Staff Bonus		1,000		773		1,000
2041019 Election Expenses		100		2,879		1,000
2041021 Members Insurance		6,784		10,324		5,750
2041025 Advertising - Members Of Council		200		185		100
2041027 Elected Members - It Allowance		3,000		3,000		0
2041030 Members Expenses - Other		100		111		100
2041200 Dr Radunovich Expenditure		13,000		13,000		0
2041290 Depreciation - Members		0		0		530
2041299 Admin Costs Allocated		173,078		163,277		145,804
<u>OPERATING REVENUE</u>						
3041200 Dr Radunovich Income	17,000		477		0	
3041301 Reimbursements	200		211		0	
TOTAL OPERATING	17,200	276,412	688	257,327	0	220,534
<u>CAPITAL EXPENDITURE</u>						
4041560 Chambers & Library Furniture				0		0
<u>CAPITAL REVENUE</u>						
TOTAL CAPITAL	0	0	0	0	0	0
TOTAL - MEMBERS OF COUNCIL	17,200	276,412	688	257,327	0	220,534

SHIRE OF TRAYNING
SCHEDULE 04 - GOVERNANCE
Annual Budget
FOR THE PERIOD ENDING 30 JUNE 2015

OTHER GOVERNANCE	2014/15		30/06/2014		2013/14	
	Budget		Actual		Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue	Expenditure
OPERATING EXPENDITURE						
2042001 Salaries - Other Governance		427,895		352,058.40		328,822
2042002 Superannuation - Governance		49,048		48,271.26		36,170
2042003 Accrued Wages/Leave		(18,000)		0.00		0
2042004 Long Service Leave		18,000		0.00		0
2042005 Admin Trainee Wages		0		21,182.50		44,855
2042006 Admin Staff - Rental Subsidy		16,700		17,342.86		15,600
2042010 Study Costs - Other Governance		0		0.00		0
2042011 Staff Training - Other Governance		6,000		13,735.22		6,000
2042012 Staff Conferences - Other Governance		6,000		5,022.37		3,000
2042013 Police Licensing-Admin And Training		3,000		3,018.88		2,500
2042014 Uniform Allowance		1,500		950.03		3,000
2042015 Fringe Benefits Tax		28,000		28,151.14		20,000
2042016 Removal Expenses		1,000		5,918.44		1,000
2042020 Staff Housing Maintenance		46,168		54,189.84		37,777
2042025 M/Vehicle Operating Costs - Admin		44,743		40,904.08		39,940
2042029 Admin - Workcare		12,931		12,583.88		10,259
2042030 Printing And Stationery		6,500		6,207.77		7,000
2042031 Office Equipment Maintenance		500		94.50		500
2042032 Computer Equipment Maintenance		25,000		22,280		35,000
2042033 Telephone And Facsimile Expense		20,000		12,872		20,000
2042034 Advertising - Other Governance		4,000		3,707		6,000
2042035 Insurance		13,096		25,002		11,626
2042036 Postage, Freight & Other		3,000		2,399		4,000
2042037 Subscriptions and Publications		20,000		20,170		15,081
2042038 Office Furniture and Equipment		5,000		4,520		6,000
2042039 Photocopier Lease Expense		8,000		7,601		9,000
2042040 Newroc - Governance		13,500		11,000		12,000
2042045 Admin Building Maintenance		45,461		39,858		37,792
2042050 Office Expenses - Other		1,000		475		1,000
2042055 Consultancy Costs		45,500		47,550		20,000
2042058 Audit Fees/Expenses		35,000		27,630		25,000
2042059 Valuation Expenses		35,000		8,033		0
2042060 Title Searches		100		43		100
2042061 Legal Expenses		2,000		1,094		2,000
2042062 Debt Recovery Expenses		3,000		3,071		2,000
2042063 Reimbursements - Other		200		0		200
2042070 Bank Fees And Charges		2,500		2,136		3,000
2042071 Interest On Overdraft		200		109		200
2042080 Bad Debts Written Off		0		300		0
2042090 Rounding		1		(2)		1
2042290 Depreciation - Other Governance		30,000		29,050		43,600
2042291 Loss on Sale of Assets		0		0		0
2042299 Less Admin Costs Recovered		(961,544)		(876,144)		(810,023)
OPERATING REVENUE						
3042300 A.T.O. Fbt Refund	100		0		100	
3042305 Advertising Rebate	2,500		2,578		1,000	
3042310 Housing Rent - Admin Staff	25,000		23,100		30,000	
3042311 M/Vehicle Contribution - Admin Staff	2,400		2,443		0	
3042315 Insurance Rebates	2,000		2,139		2,000	
3042320 Commission - Police Licensing	10,000		9,545		10,000	
3042330 Profit On Disposal Of Assets	0		0		0	
3042350 Reimbursements - Other Governance	8,000		7,518		8,000	
3042351 Sundry Income - Other Governance	0		0		0	
3042352 Admin Grant Income	15,000		0		0	
3042062 Rates Debt Recovery	3,000		0		2,000	
TOTAL OPERATING	68,000	0	47,323	2,385	53,100	0
CAPITAL EXPENDITURE						
4042540 Administration Building - Capital Works		8,000		0		0
4042565 Admin Centre Furniture & Equipment		0		0		0
TOTAL CAPITAL	0	8,000	0	0	0	0
RESERVE TRANSFERS						
5042800 Transfer From Leave Reserve	0		0		0	
TOTAL RESERVE TRANSFERS	0	0	0	0	0	0
TOTAL - OTHER GOVERNANCE	68,000	8,000	47,323	2,385	53,100	0

Shire of Trayning

SCHEDULE 05 - LAW, ORDER & PUBLIC SAFETY

Annual Budget

FOR THE PERIOD ENDING 30 JUNE 2015

PROGRAMME SUMMARY	2014/15		30/06/2014		2013/14	
	Budget		Actual		Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
Fire Prevention		25,424		20,547		23,067
Animal Control		25,636		22,104		22,765
Emergency Services		9,615		8,761		8,100
Other Law, Order & Public Safety		9,925		7,764		8,368
<u>OPERATING REVENUE</u>						
Fire Prevention	0		0		0	
Animal Control	1,500		2,807		1,000	
Emergency Services	4,100		13,482		4,100	
Other Law, Order & Public Safety	100		0		100	
TOTAL OPERATING	5,700	70,600	16,289	59,177	5,200	62,300
<u>CAPITAL EXPENDITURE</u>						
Fire Prevention		0		0		0
Animal Control		0		0		0
Emergency Services		0		0		0
Other Law, Order & Public Safety		0		0		0
<u>CAPITAL REVENUE</u>						
Fire Prevention	0		0		0	
Animal Control	0		0		0	
Emergency Services	0		0		0	
Other Law, Order & Public Safety	0		0		0	
TOTAL CAPITAL	0	0	0	0	0	0
<u>RESERVE TRANSFERS</u>						
Fire Prevention						
Animal Control						
Emergency Services						
Other Law, Order & Public Safety						
TOTAL RESERVE TRANSFERS	0	0	0	0	0	0
TOTAL - PROGRAMME SUMMARY	5,700	70,600	16,289	59,177	5,200	62,300

SHIRE OF TRAYNING
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
Annual Budget
FOR THE PERIOD ENDING 30 JUNE 2015

FIRE PREVENTION	2014/15		30/06/2014		2013/14	
	Budget		Actual		Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue	Expenditure
<u>OPERATING EXPENDITURE</u>						
2051001 Fesa Events For Recovery		1,991		0		2,951
2051005 Fire Protection - Burning/Control		1,335		508		1,079
2051010 Fire Insurance		117		0		137
2051011 Fire Hydrant Repairs.		200		0		200
2051012 Standpipe Expenses		1,800		1,764		2,000
2051290 Depreciation - Fire Prevention		750		752		500
2051299 Admin Costs Allocated		19,231		17,523		16,200
<u>OPERATING REVENUE</u>						
3051301 Contributions - Fesa	0		0		0	
3051302 Water Tank Grant	0		0		0	
TOTAL OPERATING	0	25,424	0	20,547	0	23,067
<u>CAPITAL EXPENDITURE</u>						
4051001 Fire Fighting Water Tanks - Grant Funded		0		0		0
<u>CAPITAL REVENUE</u>						
TOTAL CAPITAL	0	0	0	0	0	0
TOTAL - FIRE PREVENTION	0	25,424	0	20,547	0	23,067

SHIRE OF TRAYNING
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
Annual Budget
FOR THE PERIOD ENDING 30 JUNE 2015

ANIMAL CONTROL	2014/15		30/06/2014		2013/14	
	Budget		Actual		Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue	Expenditure
<u>OPERATING EXPENDITURE</u>						
2052001 Animal Control		8,328		6,334		8,185
2052299 Admin Costs Allocated		17,308		15,771		14,580
<u>OPERATING REVENUE</u>						
3052301 Impounding Fees	300		0		300	
3052302 Animal Registration Fees	1,000		992		600	
3052303 Fines And Penalties	100		0		100	
3052304 Animal Reimbursements	100		1,815		0	
TOTAL OPERATING	1,500	25,636	2,807	22,104	1,000	22,765
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
TOTAL CAPITAL	0	0	0	0	0	0
TOTAL - ANIMAL CONTROL	1,500	25,636	2,807	22,104	1,000	22,765

SHIRE OF TRAYNING
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
Annual Budget
FOR THE PERIOD ENDING 30 JUNE 2015

EMERGENCY SERVICES	2014/15		30/06/2014		2013/14	
	Budget		Actual		Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$		
<u>OPERATING EXPENDITURE</u>						
2053001 Aware Grant Expenditure		0		0		0
2053299 Admin Costs Allocated - Emergency Services		9,615		8,761		8,100
<u>OPERATING REVENUE</u>						
3053300 Fesa Contribution To Operating	4,000		4,000		4,000	
3053301 Esl Non-Payment Penalty	100		391		100	
3053302 Aware Grant Income	0		9,091		0	
TOTAL OPERATING	4,100	9,615	13,482	8,761	4,100	8,100
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
TOTAL CAPITAL	0	0	0	0	0	0
TOTAL - EMERGENCY SERVICES	4,100	9,615	13,482	8,761	4,100	8,100

SHIRE OF TRAYNING
SCHEDULE 05 - LAW, ORDER, PUBLIC SAFETY
Annual Budget
FOR THE PERIOD ENDING 30 JUNE 2015

OTHER LAW, ORDER, PUBLIC SAFETY	2014/15		30/06/2014		2013/14	
	Budget		Actual		Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue	Expenditure
<u>OPERATING EXPENDITURE</u>						
2054001 Impounded Vehicles Expenses		160		0		121
2054002 Sam Trailer Expenses		1,892		575		1,567
2054010 Crime Prevention Expenditure		0		0		0
2054290 Depreciation - Olps		180		180		200
2054299 Admin Costs Allocated		7,692		7,009		6,480
<u>OPERATING REVENUE</u>						
3054301 Charges - Impounded Vehicles	0		0		0	
3054320 Community And Crime Prevention	0		0		0	
3054321 Charges - SAM Trailer hire	100		0		100	
3054325 Reimbursements	0		0		0	
TOTAL OPERATING	100	9,925	0	7,764	100	8,368
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
TOTAL CAPITAL	0	0	0	0	0	0
TOTAL - OTHER LAW, ORDER, PUBLIC SAFETY	100	9,925	0	7,764	100	8,368

Shire of Trayning

SCHEDULE 07 - HEALTH

Annual Budget

FOR THE PERIOD ENDING 30 JUNE 2015

PROGRAMME SUMMARY	2014/15		30/06/2014		2013/14	
	Budget		Actual		Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE						
Preventative Services - Inspections & Administration		50,769		29,337		40,210
Preventative Services - Pest Control		4,846		3,505		4,440
Preventative Services - Other		500		425		500
Other Health		107,085		110,271		120,634
OPERATING REVENUE						
Preventative Services - Inspections & Administration	300		0		300	
Preventative Services - Pest Control	0		0		0	
Preventative Services - Other	0		0		0	
Other Health	73,006		71,092		78,083	
TOTAL OPERATING	73,306	163,200	71,092	143,538	78,383	165,784
CAPITAL EXPENDITURE						
Preventative Services - Inspections & Administration		0		0		0
Preventative Services - Pest Control		0		0		0
Preventative Services - Other		0		0		0
Other Health		0		0		0
CAPITAL REVENUE						
Preventative Services - Inspections & Administration	0		0		0	
Preventative Services - Pest Control	0		0		0	
Preventative Services - Other	0		0		0	
Other Health	0		0		0	
TOTAL CAPITAL	0	0	0	0	0	0
RESERVE TRANSFERS						
Preventative Services - Inspections & Administration						
Preventative Services - Pest Control						
Preventative Services - Other						
Other Health	0	0	0	0	0	0
TOTAL RESERVES	0	0	0	0	0	0
TOTAL - PROGRAMME SUMMARY	73,306	163,200	71,092	143,538	78,383	165,784

SHIRE OF TRAYNING
SCHEDULE 07 - HEALTH
Annual Budget
FOR THE PERIOD ENDING 30 JUNE 2015

PREVENTATIVE SERVICES - INSPECTION/ADMIN	2014/15		30/06/2014		2013/14	
	Budget		Actual		Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue	Expenditure
<u>OPERATING EXPENDITURE</u>						
2071001 Newhealth Expenses.		45,000		24,081		34,200
2071290 Depreciation - Prev Svcs Admin		0		0		1,150
2071299 Admin Costs Allocated		5,769		5,257		4,860
<u>OPERATING REVENUE</u>						
3071301 Regulatory Licenses	100		0		100	
3071302 Septic Tank Inspection Fees.	200		0		200	
TOTAL OPERATING	300	50,769	0	29,337	300	40,210
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
TOTAL CAPITAL	0	0	0	0	0	0
TOTAL PREVENTATIVE SERVICES - INSPECTION/ADMIN	300	50,769	0	29,337	300	40,210

SHIRE OF TRAYNING
SCHEDULE 07 - HEALTH
Annual Budget
FOR THE PERIOD ENDING 30 JUNE 2015

PREVENTIVE SERVICES - PEST CONTROL	2014/15		30/06/2014		2013/14	
	Budget		Actual		Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue	Expenditure
<u>OPERATING EXPENDITURE</u>						
2072001 Mosquito Control		1,000		0		1,200
2072299 Admin Costs Allocated		3,846		3,505		3,240
<u>OPERATING REVENUE</u>						
TOTAL OPERATING	0	4,846	0	3,505	0	4,440
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
TOTAL CAPITAL	0	0	0	0	0	0
TOTAL - PREVENTIVE SERVICES - PEST CONTROL	0	4,846	0	3,505	0	4,440

SHIRE OF TRAYNING
SCHEDULE 07 - HEALTH
Annual Budget
FOR THE PERIOD ENDING 30 JUNE 2015

PREVENTIVE SERVICES - OTHER	2014/15		30/06/2014		2013/14	
	Budget		Actual		Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue	Expenditure
<u>OPERATING EXPENDITURE</u>						
2073010 Analytical Expenses		500		425		500
<u>OPERATING REVENUE</u>						
TOTAL OPERATING	0	500	0	425	0	500
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
TOTAL CAPITAL	0	0	0	0	0	0
TOTAL - PREVENTIVE SERVICES - OTHER	0	500	0	425	0	500

SHIRE OF TRAYNING
SCHEDULE 07 - HEALTH
Annual Budget
FOR THE PERIOD ENDING 30 JUNE 2015

OTHER HEALTH	2014/15		30/06/2014		2013/14	
	Budget		Actual		Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue	Expenditure
<u>OPERATING EXPENDITURE</u>						
2074001 Doctors Vehicle Expenses		16,205		15,962		16,205
2074002 Doctors House Bldg Mtce		11,500		5,474		17,088
2074010 Bonded Medical Scholarship		4,000		6,250		4,000
2074020 Hospital Building Mtce		425		0		335
2074050 Medical Practice Expenses - Other		0		0		0
2074031 Donation - Royal Flying Doctor		100		100		100
2074032 Men'S Health Night Expense - Grant Funded		0		0		0
2074040 Doctor Recruitment/Medical Practice Expenses		50,004		60,340		60,200
2074041 Trayning Portion of Doc House Rent		13,312		11,630		12,896
2074290 Depreciation - Other Health		0		0		90
2074299 Admin Costs Allocated - Other Health		11,539		10,514		9,720
<u>OPERATING REVENUE</u>						
3074001 Mens Health Night Funding	0		0		0	
3074002 Doctor's Vehicle Expense Contributions	9,723		2,042		9,723	
3074003 Rent - Doctor'S House	33,280		31,709		32,240	
3074004 Medical Practice Recoup from other Shires	30,002		37,341		36,120	
TOTAL OPERATING	73,006	107,085	71,092	110,271	78,083	120,634
<u>CAPITAL EXPENDITURE</u>						
4074540 Doctor'S Surgery Construction				0		0
4074541 Doctor'S House Capital Expenditure				0		0
4074700 Purchase Of Medical Practice				0		0
<u>CAPITAL REVENUE</u>						
5074701 Purchase of Medical Practice - Contributions			0		0	
TOTAL CAPITAL	0	0	0	0	0	0
<u>RESERVE TRANSFERS</u>						
4074500 Transfer To Medical Reserve	0	0		0		0
5074700 Transfer From Medical Reserve			0		0	
TOTAL RESERVE TRANSFERS	0	0	0	0	0	0
TOTAL - OTHER HEALTH	73,006	107,085	71,092	110,271	78,083	120,634

Shire of Trayning

SCHEDULE 08 - EDUCATION & WELFARE
Annual Budget
FOR THE PERIOD ENDING 30 JUNE 2015

PROGRAMME SUMMARY	2014/15		30/06/2014		2013/14	
	Budget		YTD Actual		Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
Care of Families & Children		13,047		11,802		11,691
Aged Care		5,330		5,330		5,080
Other Education		6,767		5,954		5,327
<u>OPERATING REVENUE</u>						
Care of Families & Children	0		0		0	
Aged Care	0		0		0	
Other Education	0		0		0	
TOTAL OPERATING	0	25,144	0	23,085	0	22,098
<u>CAPITAL EXPENDITURE</u>						
Care of Families & Children		0		0		0
Aged Care		0		0		0
Other Education		0		0		0
<u>CAPITAL REVENUE</u>						
Care of Families & Children	0		0		0	
Aged Care	0		0		0	
Other Education	0		0		0	
TOTAL CAPITAL	0	0	0	0	0	0
<u>RESERVE TRANSFERS</u>						
Care of Families & Children						
Aged Care						
Other Education						
TOTAL RESERVE TRANSFERS	0	0	0	0	0	0
TOTAL - PROGRAMME SUMMARY	0	25,144	0	23,085	0	22,098

SHIRE OF TRAYNING
SCHEDULE 08 - EDUCATION & WELFARE
Annual Budget
FOR THE PERIOD ENDING 30 JUNE 2015

CARE OF FAMILIES & CHILDREN	2014/15		30/06/2014		2013/14	
	Budget		Actual		Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue	Expenditure
<u>OPERATING EXPENDITURE</u>						
2081001 Play Group Building Mtce		4,005		3,592		3,861
2081002 Donation - Senior Citizens		150		0		150
2081003 Donation - Community Christmas Tree		100		100		100
2081004 Donation - Wheatbelt Agcare		900		900		900
2081005 Donation - Christmas Lights		200		200		200
2081006 Healthways Project Expenditure (Grant Funded)		0		0		0
2081007 Rlcp - Playgroup Equipment Grant		0		0		0
2081008 National Youth Week Exp (Grant)		0		0		0
2081299 Admin Costs Allocated - Care Of Families & Children		7,692		7,009		6,480
<u>OPERATING REVENUE</u>						
3081001 Healthways Project - Grant Funding	0		0		0	
3081002 Rlcp Funding - Playgroup Roof	0		0		0	
3081003 Contributions and Donations	0		0		0	
3081004 Rlcp - Playgroup Playground Equipment Grant	0		0		0	
3081005 National Youth Week Grant	0		0		0	
TOTAL OPERATING	0	13,047	0	11,802	0	11,691
<u>CAPITAL EXPENDITURE</u>						
4081001 Rlcp - Playgroup Roof				0		0
<u>CAPITAL REVENUE</u>						
TOTAL CAPITAL	0	0	0	0	0	0
TOTAL - CARE OF FAMILIES & CHILDREN	0	13,047	0	11,802	0	11,691

SHIRE OF TRAYNING
SCHEDULE 08 - EDUCATION & WELFARE
Annual Budget
FOR THE PERIOD ENDING 30 JUNE 2015

AGED CARE	2014/15		30/06/2014		2013/14	
	Budget		Actual		Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue	Expenditure
<u>OPERATING EXPENDITURE</u>						
2082001 Council On The Aging Grant - Expenditure		0		0		0
2082002 Stay On Your Feet Grant Exp		0		0		0
2082004 Lotterywest Equipment Grant - Expense		0		0		0
2082005 Ceaca Contribution		5,000		5,000		5,000
2082290 Depreciation - Aged Care		330		330		80
<u>OPERATING REVENUE</u>						
3082001 Council On The Aging Grant - Income	0		0		0	
3082002 Stay On Your Feet Grant - Income	0		0		0	
3082003 Rlqip - Mens Shed Income	0		0		0	
3082004 Lotterywest Equipment Grant - Income	0		0		0	
TOTAL OPERATING	0	5,330	0	5,330	0	5,080
<u>CAPITAL EXPENDITURE</u>						
4082540 Men'S Shed Capital Expenditure - L&B		0		0		0
<u>CAPITAL REVENUE</u>						
TOTAL CAPITAL	0	0	0	0	0	0
TOTAL - AGED CARE	0	5,330	0	5,330	0	5,080

SHIRE OF TRAYNING
SCHEDULE 08 - EDUCATION & WELFARE
Annual Budget
FOR THE PERIOD ENDING 30 JUNE 2015

OTHER EDUCATION	2014/15		30/06/2014		2013/14	
	Budget		Actual		Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue	Expenditure
<u>OPERATING EXPENDITURE</u>						
2084001 Primary School Grounds Assistance		407		108		317
2084010 Donation P & C Association		150		150		150
2084290 Depreciation - Other Education		440		440		0
2084299 Admin Costs Allocated - Other Education		5,769		5,257		4,860
<u>OPERATING REVENUE</u>						
TOTAL OPERATING	0	6,767	0	5,954	0	5,327
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
SUB-TOTAL	0	0	0	0	0	0
TOTAL - OTHER EDUCATION	0	6,767	0	5,954	0	5,327

Shire of Trayning

SCHEDULE 09 - HOUSING

Annual Budget

FOR THE PERIOD ENDING 30 JUNE 2015

PROGRAMME SUMMARY	2014/15		30/06/2014		2013/14	
	Budget		Actual		Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
Other Housing		115,699		111,875		89,813
<u>OPERATING REVENUE</u>						
Other Housing	851,740		462,006		56,580	
TOTAL OPERATING	851,740	115,699	462,005.61	111,875.06	56,580	89,813
<u>CAPITAL EXPENDITURE</u>						
Other Housing		1,197,836		22,864		22,864
<u>CAPITAL REVENUE</u>						
Other Housing	100,000		0		0	
TOTAL CAPITAL	100,000	1,197,836	0	22,864	0	22,864
<u>RESERVE TRANSFERS</u>						
Other Housing	0	0	24,093	0	24,093	0
TOTAL RESERVE TRANSFERS	0	0	24,093	0	24,093	0
TOTAL - PROGRAMME SUMMARY	951,740	1,313,535	486,099	134,739	80,673	112,677

SHIRE OF TRAYNING
SCHEDULE 09 - HOUSING
Annual Budget
FOR THE PERIOD ENDING 30 JUNE 2015

OTHER HOUSING	2014/15		30/06/2014		2013/14	
	Budget		Actual		Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue	Expenditure
OPERATING EXPENDITURE						
2091001 Staff Housing Bldg Mtce				0		0
2092001 Non-Employee Housing Bldg Mtce		15,571		4,078		3,841
2092005 Community Housing/Spq Bldg Mtce		10,567		30,138		9,409
2092010 Aged Persons Bldg Mtce		22,385		13,531		19,504
2092020 Advertising - Other Housing		0		0		0
2092025 Interest On Loan 63 - Police House		2,651		3,101		4,048
2092290 Depreciation - Other Housing		20,295		20,725		15,750
2092291 Loss On Sale Of Asset - Other Housing		0		0		0
2092299 Admin Costs Allocated - Other Housing		44,231		40,303		37,261
OPERATING REVENUE						
3092300 Non-Employee Housing Rent	3,000		1,475		0	
3092305 Police House - Rent	24,336		24,336		24,336	
3092325 Lgeep	0		22,833		0	
3092310 Community Housing Rent/Spq	7,956		7,534		7,956	
3092315 Aged Persons Units Rent	23,868		22,953		23,868	
3092320 Reimbursements - Other Housing	420		75		420	
3092330 Clgf - Accommodation Units	735,260		382,799		0	
3092491 Profit On Sale Of Assets	56,900		0		0	
TOTAL OPERATING	851,740	115,699	462,006	111,875	56,580	89,813
CAPITAL EXPENDITURE						
4092510 Principal Repayment Loan 63 - Police House		24,261		22,864		22,864
4092530 Purchase Of Lot 119 Glass Street		0		0		0
4092531 Purchase Of Lot 120 Glass Street		0		0		0
4092541 Capital Expenditure - Staff Housing		20,000		0		0
4092542 Capital Works - Other Housing		1,153,575		0		0
CAPITAL REVENUE						
5092710 Proceeds from New Loan			0		0	
5092730 Proceeds On Dispsal Of Assets	100,000		0		0	
5092740 Realisation A/C - Other Housing			0		0	
TOTAL CAPITAL	100,000	1,197,836	0	22,864	0	22,864
RESERVE TRANSFERS						
4092500 Transfer To Building Reserve				0		0
5092700 Transfer From Building Reserve			24,093		24,093	
TOTAL RESERVE TRANSFERS	0	0	24,093	0	24,093	0
TOTAL - OTHER HOUSING	951,740	1,313,535	486,099	134,739	80,673	112,677

Shire of Trayning

SCHEDULE 10 - COMMUNITY AMENITIES
Annual Budget
FOR THE PERIOD ENDING 30 JUNE 2015

PROGRAMME SUMMARY	2014/15		30/06/2014		2013/14	
	Budget		Actual		Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
Sanitation - Household Refuse		60,998		54,562		57,531
Sanitation - Other		43,296		50,688		50,875
Town Planning & Regional Development		15,698		16,559		12,925
Protection of the Environment		0		0		0
Other Community Amenities		42,256		34,132		37,481
<u>OPERATING REVENUE</u>						
Sanitation - Household Refuse	17,800		32,417		31,500	
Sanitation - Other	19,660		19,169		18,100	
Town Planning & Regional Development	150		146		50	
Protection of the Environment	20		0		20	
Other Community Amenities	1,200		1,316		100	
TOTAL OPERATING	38,830	162,248	53,048	155,941	49,770	158,812
<u>CAPITAL EXPENDITURE</u>						
Sanitation - Household Refuse		0		0		0
Sanitation - Other		0		0		0
Town Planning & Regional Development		0		0		0
Protection of the Environment		0		0		0
Other Community Amenities		0		0		0
<u>CAPITAL REVENUE</u>						
Sanitation - Household Refuse	0		0		0	
Sanitation - Other	0		0		0	
Town Planning & Regional Development	0		0		0	
Protection of the Environment	0		0		0	
Other Community Amenities	0		0		0	
TOTAL CAPITAL	0	0	0	0	0	0
<u>RESERVE TRANSFERS</u>						
Sanitation - Household Refuse						
Sanitation - Other						
Town Planning & Regional Development						
Protection of the Environment						
Other Community Amenities						
TOTAL RESERVE TRANSFERS	0	0	0	0	0	0
TOTAL - PROGRAMME SUMMARY	38,830	162,248	53,048	155,941	49,770	158,812

SHIRE OF TRAYNING
SCHEDULE 10 - COMMUNITY AMENITIES
Annual Budget
FOR THE PERIOD ENDING 30 JUNE 2015

SANITATION - HOUSEHOLD REFUSE	2014/15		30/06/2014		2013/14	
	Budget		Actual		Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue	Expenditure
<u>OPERATING EXPENDITURE</u>						
2101001 Domestic Refuse Collection		22,435		21,358		20,845
2101002 Refuse Site Maintenance		23,681		20,160		21,110
2101003 Bulk Rubbish Pick Up		1,999		1,335		4,506
2101010 Purchase Of 240 Litre Bins		150		0		150
2101015 Discount On Household Refuse Rates		0		0		0
2101290 Depreciation - Sanitation Household		1,195		1,194		1,200
2101299 Admin Costs Allocated		11,539		10,514		9,720
<u>OPERATING REVENUE</u>						
3101300 Refuse Charges	33,800		32,507		31,500	
3101330 Refuse Charges Written Off	(16,000)		(90)		0	
3101301 Non-Rateable Refuse Rate Penalty			0		0	
TOTAL OPERATING	17,800	60,998	32,417	54,562	31,500	57,531
<u>CAPITAL EXPENDITURE</u>						
4101540 Yelbeni Refuse Site Fencing				0		0
<u>CAPITAL REVENUE</u>						
TOTAL CAPITAL	0	0	0	0	0	0
TOTAL - SANITATION - HOUSEHOLD REFUSE	17,800	60,998	32,417	54,562	31,500	57,531

SHIRE OF TRAYNING
SCHEDULE 10 - COMMUNITY AMENITIES
Annual Budget
FOR THE PERIOD ENDING 30 JUNE 2015

SANITATION - OTHER	2014/15		30/06/2014		2013/14	
	Budget		Actual		Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue	Expenditure
<u>OPERATING EXPENDITURE</u>						
2102001 Recycling Service Expenses		22,120		21,049		11,000
2102003 Refuse Collection - Street Bins		0		0		0
2102007 Picnic Areas		587		164		467
2102009 Tourist Information Bay Areas		4,714		14,132		26,048
2102015 Tidy Towns Competition		0		0		0
2102016 Drum Muster Expenditure		5,000		5,379		4,000
2102020 Discount On Commercial Refuse Rates		0		0		0
2102025 Portable Toilet Expenditure		100		45		100
2102290 Depreciation - Sanitation Other		1,160		1,157		1,160
2102299 Admin Costs Allocated - Sanitation Other		9,615		8,761		8,100
<u>OPERATING REVENUE</u>						
3102300 Recycling Levy	14,560		13,776		14,000	
3102301 Recycling Levy Penalty	0		0		0	
3102305 Commercial Refuse Rates	0		0		0	
3102306 Commercial Refuse Penalty Rates	0		0		0	
3102310 Rural Recycling Scheme Grant	0		0		0	
3102315 Drum Muster Reimbursements	5,000		5,317		4,000	
3102320 Tidy Towns Prize Money	0		0		0	
3102325 Portable Toilet Hire	100		76		100	
3102326 Shed Lease - Loc 15570 Gent Road	0		0		0	
3102327 Bin Replacement	0		0		0	
TOTAL OPERATING	19,660	43,296	19,169	50,688	18,100	50,875
<u>CAPITAL EXPENDITURE</u>						
4102540 Liquid Waste Shed				0		0
<u>CAPITAL REVENUE</u>						
TOTAL CAPITAL	0	0	0	0	0	0
TOTAL - SANITATION - OTHER	19,660	43,296	19,169	50,688	18,100	50,875

SHIRE OF TRAYNING
SCHEDULE 10 - COMMUNITY AMENITIES
Annual Budget
FOR THE PERIOD ENDING 30 JUNE 2015

TOWN PLANNING & REG. DEVELOP.	2014/15		30/06/2014		2013/14	
	Budget		Actual		Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue	Expenditure
<u>OPERATING EXPENDITURE</u>						
2103001 Town Planning Scheme		1,000		2,348		500
2103290 Depreciation - Town Planning		275		272		275
2103299 Admin Costs Allocated		14,423		13,939		12,150
<u>OPERATING REVENUE</u>						
3103300 Planning Fees	150		146		50	
3103301 Shire Stock Yard Shed Rent	0		0		0	
TOTAL OPERATING	150	15,698	146	16,559	50	12,925
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
TOTAL CAPITAL	0	0	0	0	0	0
TOTAL - TOWN PLANNING & REG. DEVELOP.	150	15,698	146	16,559	50	12,925

SHIRE OF TRAYNING
SCHEDULE 10 - COMMUNITY AMENITIES
Annual Budget
FOR THE PERIOD ENDING 30 JUNE 2015

PROTECTION OF THE ENVIRONMENT	2014/15		30/06/2014		2013/14	
	Budget		Actual		Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue	Expenditure
<u>OPERATING EXPENDITURE</u>						
<u>OPERATING REVENUE</u>						
3104301 Private S/Pool Inspection Fees	20		0		20	
TOTAL OPERATING	20	0	0	0	20	0
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
TOTAL CAPITAL	0	0	0	0	0	0
TOTAL - PROTECTION OF THE ENVIRONMENT	20	0	0	0	20	0

SHIRE OF TRAYNING
SCHEDULE 10 - COMMUNITY AMENITIES
Annual Budget
FOR THE PERIOD ENDING 30 JUNE 2015

OTHER COMMUNITY AMENITIES	2014/15		30/06/2014		2013/14	
	Budget		Actual		Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue	Expenditure
<u>OPERATING EXPENDITURE</u>						
2105001 Cemetery Operations		13,538		13,152		12,989
2105002 Public Amenities Bldg Mtce		17,628		10,744		14,892
2105290 Depreciation - Community Amenities		1,475		1,475		1,500
2105299 Admin Costs Allocated		9,615		8,761		8,100
<u>OPERATING REVENUE</u>						
3105300 Cemetery Charges	1,200		1,316		100	
3105301 Rlcp - Trayning Cemetery Grant	0		0		0	
TOTAL OPERATING	1,200	42,256	1,316	34,132	100	37,481
<u>CAPITAL EXPENDITURE</u>						
4105501 Cemetery Upgrade		0		0		0
<u>CAPITAL REVENUE</u>						
TOTAL CAPITAL	0	0	0	0	0	0
TOTAL - OTHER COMMUNITY AMENITIES	1,200	42,256	1,316	34,132	100	37,481

Shire of Trayning

SCHEDULE 11 - RECREATION & CULTURE

Annual Budget

FOR THE PERIOD ENDING 30 JUNE 2015

PROGRAMME SUMMARY	2014/15		30/06/2014		2013/14	
	Budget		Actual		Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
Public Halls and Civic Centres		70,128		65,384		61,688
Swimming Pool		179,364		186,697		151,207
Other Recreation and Sport		199,369		165,896		198,699
Libraries		101,044		92,133		85,382
Other Culture		19,093		18,578		19,934
TV and Radio Re-broadcasting		0		1,714		720
<u>OPERATING REVENUE</u>						
Public Halls and Civic Centres	300		240		300	
Swimming Pool	7,500		4,631		7,000	
Other Recreation and Sport	29,323		2,587		1,201,353	
Libraries	550		762		100	
Other Culture	500		364		500	
TV and Radio Re-broadcasting	0		0		0	
TOTAL OPERATING	38,173	568,998	8,584	530,402	1,209,253	517,630
<u>CAPITAL EXPENDITURE</u>						
Public Halls and Civic Centres		0		0		0
Swimming Pool		0		58,191		64,777
Other Recreation and Sport		1,378,699		13,955		1,314,104
Libraries		0		0		0
Other Culture		0		0		0
TV and Radio Re-broadcasting		0		0		0
TOTAL CAPITAL	0	1,378,699	0	72,147	0	1,378,881
<u>RESERVE TRANSFERS</u>						
Public Halls and Civic Centres	0	0	0	0	0	0
Swimming Pool	0	0	7,000	0	0	0
Other Recreation and Sport	190,000	87,342	0	180,401	0	76,364
Libraries						
Other Culture	0	0	0	0	0	0
TV and Radio Re-broadcasting						
TOTAL RESERVE TRANSFERS	190,000	87,342	7,000	180,401	0	76,364
TOTAL - PROGRAMME SUMMARY	228,173	2,035,039	15,584	782,950	1,209,253	1,972,875

SHIRE OF TRAYNING
SCHEDULE 11 - RECREATION & CULTURE
Annual Budget
FOR THE PERIOD ENDING 30 JUNE 2015

PUBLIC HALLS, CIVIC CENTRES

	2014/15		30/06/2014		2013/14	
	Budget		Actual		Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue	Expenditure
<u>OPERATING EXPENDITURE</u>						
2111002 Town Halls And Public Bldg Mtce		46,666		43,553		42,048
2111290 Depreciation - Public Halls		10,000		9,565		8,300
2111299 Admin Costs Allocated		13,462		12,266		11,340
<u>OPERATING REVENUE</u>						
3111300 Hall Hire Fees - Trayning	300		179		300	
3111301 Hall Hire Fees - Yelbini	0		0		0	
3111302 Hall Hire Fees - Kununoppin	0		5		0	
3111303 Trayning Community Centre Fees	0		0		0	
3111304 Kununoppin Community Centre Fees	0		56		0	
3111305 Halls - Reimbursements	0		0		0	
3111306 Kununoppin Community Centre Toilet - Grant	0		0		0	
3111307 Trayning Hall - Lotterywest Grant	0		0		0	
3111308 Rlcp Funding - Trayning Hall Foyer Refurbishment	0		0		0	
3111310 Contributions and Donations	0		0		0	
3111311 Kununoppin Hall Grant - Lotteries	0		0		0	
3113491 Profit on Disposal of Assets	0		0		0	
TOTAL OPERATING	300	70,128	240	65,384	300	61,688
<u>CAPITAL EXPENDITURE</u>						
4111540 Trayning Hall Refurbishment		0		0		0
4111550 Kununoppin Community Centre Toilet - Expense		0		0		0
4111541 Rlcp - Hall Foyer Refurbishment		0		0		0
4111542 Anglican Church Upgrade		0		0		0
4111543 Kununoppin Hall Capital Expenditure		0		0		0
4111545 Kununoppin Community Centre Capex - L&B		0		0		0
4111546 Purchase Of Yelbeni Hall		0		0		0
<u>CAPITAL REVENUE</u>						
5111001 Sale Of Yelbeni Hall	0		0		0	
TOTAL CAPITAL	0	0	0	0	0	0
<u>RESERVE TRANSFERS</u>						
5111800 Transfer From Building Reserve			0		0	
TOTAL RESERVES	0	0	0	0	0	0
TOTAL PUBLIC HALLS, CIVIC CENTRES	300	70,128	240	65,384	300	61,688

SHIRE OF TRAYNING
SCHEDULE 11 - RECREATION & CULTURE
Annual Budget
FOR THE PERIOD ENDING 30 JUNE 2015

SWIMMING POOL	2014/15		30/06/2014		2013/14	
	Budget		Actual		Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue	Expenditure
<u>OPERATING EXPENDITURE</u>						
2112001 Pool Management - Salaries		63,345		56,459		61,963
2112002 Pool Management - Other		1,500		2,056		1,500
2112003 Pool Management - Superannuation		6,968		6,228		6,816
2112004 Pool Management - Workcare		1,837		1,426		1,933
2112010 Swimming Pool Maintenance		51,637		68,730		40,654
2112011 I Swam In A Drought - Grant Exp		0		0		0
2112015 Accrued Wages/Leave		0		0		0
2112290 Depreciation - Swimming Areas		31,000		30,771		18,900
2112299 Admin Costs Allocated		23,077		21,027		19,441
<u>OPERATING REVENUE</u>						
3112300 Swimming Pool Subsidy	3,000		0		3,000	
3112305 Pool Admission Charges	4,500		4,631		4,000	
3112306 Pool Shade Grant - Csrff	0		0		0	
3112307 Swimming Pool Reimbursement	0		0		0	
3112308 Rlcp Funding - Swimming Pool	0		0		0	
3112309 Pool Upgrade Grant - CLGF	0		0		0	
3112310 I Swam In A Drought Grant	0		0		0	
TOTAL OPERATING	7,500	179,364	4,631	186,697	7,000	151,207
<u>CAPITAL EXPENDITURE</u>						
4112001 Rlcp - Swimming Pool Chlorinator		0		0		0
4112002 R4R Swimming Pool Upgrade		0		58,191		64,777
4112600 Swimming Pool Plant & Equipment		0		0		0
TOTAL CAPITAL	0	0	0	58,191	0	64,777
<u>RESERVE TRANSFERS</u>						
4112800 Transfer To Swimming Pool Reserve				0		0
5112700 Transfer From Swimming Pool Reserve		0	7,000		0	
TOTAL RESERVE TRANSFERS	0	0	7,000	0	0	0
TOTAL - SWIMMING POOL	7,500	179,364	11,631	244,889	7,000	215,984

SHIRE OF TRAYNING
SCHEDULE 11 - RECREATION & CULTURE
Annual Budget
FOR THE PERIOD ENDING 30 JUNE 2015

OTHER RECREATION & SPORT	2014/15		30/06/2014		2013/14	
	Budget		Actual		Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue	Expenditure
OPERATING EXPENDITURE						
2113001 Staff Housing Building Mtce		0		666		0
2113005 Recreation Facilities Bldg Mtce		29,893		21,489		28,039
2113010 Recreation Facilities Grounds Mtce		112,993		92,068		113,900
2113012 Donations - Sport & Recreation		3,300		4,100		3,300
2113013 Newroc - Sport & Recreation		0		0		0
2113015 Town Dam Maintenance		8,575		6,806		7,940
2113020 Advertising - Other Recreation & Sport		0		0		0
2113025 Interest On Loan 62 - Gymnasium		731		1,252		1,279
Interest on SS Loan - Bowls Surface		1,800				
2113030 Rlcip Grant - Playground		0		0		0
2113035 Ninghan Fitness Centre/Golf Course Grant		0		0		5,000
2113290 Depreciation - Other Rec & Sport		19,000		18,488		19,800
2113299 Admin Costs Allocated		23,077		21,027		19,441
OPERATING REVENUE						
3113300 Gymnasium Membership Fees	1,500		1,587		2,000	
3113301 Tennis Club Lights Fee	15		0		15	
3113310 Gardener House Rent	0		0		3,578	
3113315 Reimbursements - Other Recreation & Sport	0		0		0	
3113316 Contributions and Donations	0		0		0	
3113320 Synthetic Bowling Green Grant Funding	0		0		0	
3113321 Synthetic Bowling Green Contributions	0		0		0	
3113322 Rlcip Funding - Kununoppin Rec Ground Pavilion	0		0		0	
3113323 Rlcip - Playground Equipment Grant	0		0		0	
3113324 Ninghan Fitness Centre/Golf Course Grant	0		0		3,500	
3113325 Trayning Grandstand Grant	20,260		0		20,260	
3113326 Trayning Grandstand Contributions	1,500		1,000		2,500	
3113327 Community Sports Facility Grant	0		0		1,169,500	
Reimbursement of SS Loan - Bowls Surface	6,048					
TOTAL OPERATING	29,323	199,369	2,587	165,896	1,201,353	198,699
CAPITAL EXPENDITURE						
4113501 Housing Capital Works		0		0		0
4113510 Principal Repayment Loan 62 - Gym Equip		9,893		9,344		9,344
Principal Repayment SS Loan - Bowls Surface		4,248				
4113540 Gymnasium Construction		0		0		0
4113541 Synthetic Bowling Green & Surrounds		0		0		0
4113542 Rlcip - Kununoppin Recreation Ground Pavilion		0		0		0
4113543 Trayning Town Dam Capital Expenditure		0		0		0
4113544 Cricket Nets		0		0		0
4113545 Dirt Bike Track		0		0		0
4113547 Trayning Grandstand Capex		26,333		3,927		30,260
4113548 Community Sports Facility		1,338,225		684		1,274,500
TOTAL CAPITAL	0	1,378,699	0	13,955	0	1,314,104
RESERVE TRANSFERS						
4113500 Transfer To Facilities Reserve				0		0
4113800 Transfer to CRC Reserve 10% of rates + Bank Interest		87,342		180,401		76,364
5113700 Transfers From Facilities Reserve			0		0	
Transfers From CRC Reserve	190,000					
TOTAL RESERVE TRANSFERS	190,000	87,342	0	180,401	0	76,364
TOTAL - OTHER RECREATION & SPORT	219,323	1,665,410	2,587	360,252	1,201,353	1,589,167

SHIRE OF TRAYNING
SCHEDULE 11 - RECREATION & CULTURE
Annual Budget
FOR THE PERIOD ENDING 30 JUNE 2015

LIBRARIES	2014/15		30/06/2014		2013/14	
	Budget		Actual		Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue	Expenditure
<u>OPERATING EXPENDITURE</u>						
2114001 Library Operating Costs		2,746		2,646		2,000
2114002 Books-Lost, Stolen, Repaired Or Purchased		100		0		100
2114290 Depreciation - Libraries		120		119		660
2114299 Admin Costs Allocated - Libraries		98,078		89,367		82,622
<u>OPERATING REVENUE</u>						
3114300 Charges - Lost Books	50		0		50	
3114305 Library Internet Charges	500		762		50	
3114306 Rcip Funding - Electric Doors For Library	0		0		0	
TOTAL OPERATING	550	101,044	762.46	92,132.54	100	85,382
<u>CAPITAL EXPENDITURE</u>						
4114001 Rcip - Electric Doors For Library				0		0
<u>CAPITAL REVENUE</u>						
TOTAL CAPITAL	0	0	0	0	0	0
TOTAL - LIBRARIES	550	101,044	762	92,133	100	85,382

SHIRE OF TRAYNING
SCHEDULE 11 - RECREATION & CULTURE
Annual Budget
FOR THE PERIOD ENDING 30 JUNE 2015

OTHER CULTURE	2014/15		30/06/2014		2013/14	
	Budget		Actual		Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue	Expenditure
<u>OPERATING EXPENDITURE</u>						
2115001 Anzac Memorial Maintenance		1,602		2,882		1,229
2115002 Cultural Planning Programme		0		0		0
2115005 History Of Trayning Book		100		0		100
2115010 Yelbeni Museum Bldg Mtce		1,580		1,096		6,500
2115290 Depreciation - Other Culture		2,350		2,333		765
2115299 Admin Costs Allocated - Other Culture		13,462		12,266		11,340
<u>OPERATING REVENUE</u>						
3115301 Grant - War Memorial Upgrade			0		0	
3115302 Other Culture Reimbursements			0		0	
3115305 Sale Of History Book	500		364		500	
3115306 Clgf - Yelbeni Museum	0		0		0	
TOTAL OPERATING	500	19,093	364	18,578	500	19,934
<u>CAPITAL EXPENDITURE</u>						
4115501 Yelbeni Museum Capex		0		0		0
411544 Yelbeni Toilet		0		0		0
<u>CAPITAL REVENUE</u>						
TOTAL CAPITAL	0	0	0	0	0	0
<u>RESERVE TRANSFERS</u>						
4115500 Transfer To History Reserve				0		0
5115700 Transfer From Shire History Reserve			0		0	
TOTAL RESERVE TRANSFERS	0	0	0	0	0	0
TOTAL - OTHER CULTURE	500	19,093	364	18,578	500	19,934

SHIRE OF TRAYNING
SCHEDULE 11 - RECREATION & CULTURE
Annual Budget
FOR THE PERIOD ENDING 30 JUNE 2015

TV & RADIO REBROADCASTING	2014/15		30/06/2014		2013/14	
	Budget 2012/13		Actual		Budget 2011/2012	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue	Expenditure
<u>OPERATING EXPENDITURE</u>						
2116001 Discount On Tv Rates		0		0		0
2116002 Radio Re-Broadcasting Expenses		0		0		720
2116010 Tv Satellite Mtce - Kununoppin		0		0		0
2116015 Tv Satellite Mtce - Trayning		0		0		0
2116290 Depreciation - Tv & Radio Rebroad		0		0		0
2116299 Admin Costs Allocated		0		1,714		0
<u>OPERATING REVENUE</u>						
3116300 Penalty Tv Charge	0		0		0	
3116305 T.V. Satellite Charge - Trayning	0		0		0	
3116306 T.V. Satellite Charge - Kununoppin	0		0		0	
3116307 T.V. Satellite Charge - Commercial	0		0		0	
TOTAL OPERATING	0	0	0.0	1,714.3	0	720
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
TOTAL CAPITAL	0	0	0	0	0	0
TOTAL - TV & RADIO REBROADCASTING	0	0	0	1,714	0	720

Shire of Trayning

SCHEDULE 12 - TRANSPORT

Annual Budget

FOR THE PERIOD ENDING 30 JUNE 2015

PROGRAMME SUMMARY	2014/15		30/06/2014		2013/14	
	Budget		Actual		Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING EXPENDITURE						
Construction Roads, Bridges and Depots		0		0		0
Maintenance Roads, Bridges and Depots		1,001,191		1,054,755		1,119,438
Road Plant Purchases		0		1,671		5,000
Aerodromes		48,200		53,322		44,353
OPERATING REVENUE						
Construction Roads, Bridges and Depots	1,504,950		2,866,844		3,417,436	
Maintenance Roads, Bridges and Depots	3,600		7,047		3,600	
Road Plant Purchases	22,000		33,584		30,000	
Aerodromes	0		0		0	
TOTAL OPERATING	1,530,550	1,049,390	2,907,474	1,109,748	3,451,036	1,168,791
CAPITAL EXPENDITURE						
Construction Roads, Bridges and Depots		1,484,784		2,815,666		3,543,563
Maintenance Roads, Bridges and Depots		0		0		0
Road Plant Purchases		463,745		34,709		34,708
Aerodromes		0		0		0
CAPITAL REVENUE						
Construction Roads, Bridges and Depots	0		0		0	
Maintenance Roads, Bridges and Depots	0		0		0	
Road Plant Purchases	0		0		120,000	
Aerodromes	0		0		0	
TOTAL CAPITAL	0	1,948,529	0	2,850,375	120,000	3,578,271
RESERVE TRANSFERS						
Construction Roads, Bridges and Depots						
Maintenance Roads, Bridges and Depots						
Road Plant Purchases	315,000	100,000	0	190,254	0	0
Aerodromes						
TOTAL RESERVE TRANSFERS	315,000	100,000	0	190,254	0	0
TOTAL - PROGRAMME SUMMARY	1,845,550	3,097,919	2,907,474	4,150,377	3,571,036	4,747,062

SHIRE OF TRAYNING
SCHEDULE 12 - TRANSPORT
Annual Budget
FOR THE PERIOD ENDING 30 JUNE 2015

STREETS, ROADS & DEPOT CONSTRUCTION	2014/15		30/06/2014		2013/14	
	Budget		Actual		Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue	Expenditure
<u>OPERATING EXPENDITURE</u>						
<u>OPERATING REVENUE</u>						
3121300 Grants Commission - Road Grant	444,039		205,315		206,435	
3121301 Regional Road Group Grants	285,971		246,228		270,000	
3121302 Direct Road Grant Funds Mrwa	42,000		82,280		82,280	
3121303 Grain Freight Route - Bencubbin/Kellerberrin Rd & T	525,600		2,125,475		2,651,075	
3121310 Roads To Recovery Grant Funds	207,239		207,546		207,546	
3121315 Reimbursements	100		0		100	
TOTAL OPERATING	1,504,950	0	2,866,844	0.00	3,417,436	0
<u>CAPITAL EXPENDITURE</u>						
4121001 Road Construction - Council		242,229		164,284		218,600
4121002 Road Construction - Rrg		393,677		390,146		405,000
4121003 Road Construction - Rtr		207,239		209,930		207,546
4121006 Grain Freight Route - Becubbin/Kellerberrin Rd		641,639		2,051,306		2,712,417
4121010 Footpath Construction - Council		0		0		0
4121020 Drainage/Culvert Construction - Council		0		0		0
4121540 Depot Capex - L&B		0		0		0
4121560 Depot Capex - F&E		0		0		0
TOTAL CAPITAL	0	1,484,784	0	2,815,666	0	3,543,563
TOTAL - STREETS, ROADS & DEPOT CONSTRUCTION	1,504,950	1,484,784	2,866,844	2,815,666	3,417,436	3,543,563

SHIRE OF TRAYNING
SCHEDULE 12 - TRANSPORT
Annual Budget
FOR THE PERIOD ENDING 30 JUNE 2015

STREETS, ROADS & DEPOT MAINT.	2014/15		30/06/2014		2013/14	
	Budget		Actual		Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue	Expenditure
<u>OPERATING EXPENDITURE</u>						
2122001 Road Maintenance - Council		347,514		446,194		603,454
2122010 Footpath Maintenance		616		367		0
2122020 Drainage/Culvert Maintenance		616		467		0
2122025 Roads/Street Cleaning		3,204		3,416		2,458
2122026 Street Trees/Watering		4,425		0		3,606
2122027 Traffic Signs/Equip/Wages		7,204		5,693		8,915
2122030 Gravel Pit Rehabilitation		3,722		0		5,400
2122035 Depot Buidling Maintenance		0		27,560		21,552
2122036 Street Lighting		19,000		18,870		18,000
2122037 Roman Roads System		2,000		2,047		1,000
2122038 Advertising		10		10		0
2122040 Interest On Loan 62 - Vibe Roller		557		954		975
2122041 Interest On Loan 64 - Loader		0		0		0
2122042 Interest On Loan 66 - Grader		5,938		6,499		7,556
2122290 Depreciation - Roads, Depot, Etc.		528,500		471,711		380,910
2122299 Admin Costs Allocated		77,885		70,968		65,612
<u>OPERATING REVENUE</u>						
3122300 Street Lighting Subsidy	3,500		7,047		3,500	
3122305 Cbh Harvest Mass Mgmt Scheme Income	0		0		0	
3122310 Streets, Roads and Depot	100		0		100	
TOTAL OPERATING	3,600	1,001,191	7,047	1,054,755	3,600	1,119,438
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
TOTAL CAPITAL	0	0	0	0	0	0
TOTAL - STREETS, ROADS & DEPOT MAINT.	3,600	1,001,191	7,047	1,054,755	3,600	1,119,438

SHIRE OF TRAYNING
SCHEDULE 12 - TRANSPORT
Annual Budget
FOR THE PERIOD ENDING 30 JUNE 2015

ROAD PLANT PURCHASES	2014/15		30/06/2014		2013/14	
	Budget		Actual		Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue	Expenditure
OPERATING EXPENDITURE						
2123291 Loss On Sale Of Asset - Road Plant		0		1,671		0
2123600 Minor Equipment Purchases		0		0		5,000
OPERATING REVENUE						
3123491 Profit On Disposal Of Assets	22,000		33,584		30,000	
3123609 Sam Trailer Grant	0		0		0	
TOTAL OPERATING	22,000	0	33,584	1,671	30,000	5,000
CAPITAL EXPENDITURE						
4123510 Principal Repayment Loan 62 - Vibe Roller		7,538		7,120		7,119
4123511 Principal Repayment Loan 64 - Volvo Loader		0		0		0
4123513 Principal Repayment Loan 66 - Grader		29,207		27,589		27,589
4123560 Toshiba Tecra Laptop - Works Supervisor		0		0		0
4123600 Minor Plant And Equipment		0		0		0
4123601 Compuload 300 Weighing System - Volvo		0		0		0
4123602 Portable Toilet Trailer		0		0		0
4123603 Water Tank For Truck		0		0		0
4123604 2008 Ford Ranger Supercab		0		0		0
4123605 Purchase Of Truck		0		0		0
4123606 Purchase Of Holden Colorado Crew Cab Utility		0		0		0
4123607 Purchase Of Maintenance Grader		0		0		0
4123608 Purchase Of Slasher		0		0		0
4123609 Purchase Of Sam Trailer - Grant Funded		0		0		0
4123610 Purchase Leading Hand Ute		0		0		0
4123611 Purchase Pneumatic Tyred Roller		0		0		0
4123612 Purchase Tractor & Slasher		0		0		0
Purchase Plant		427,000		0		0
CAPITAL REVENUE						
5123710 Proceeds From New Loans - Plant	0		0		120,000	
TOTAL CAPITAL	0	463,745	0	34,709	120,000	34,708
RESERVE TRANSFERS						
4123500 Transfer To Plant Reserve		100,000		190,254		0
5123700 Transfers From Plant Reserve	315,000		0		0	
TOTAL RESERVE TRANSFERS	315,000	100,000	0	190,254	0	0
TOTAL - ROAD PLANT PURCHASES	337,000	563,745	33,584	226,634	150,000	39,708

SHIRE OF TRAYNING
SCHEDULE 12 - TRANSPORT
Annual Budget
FOR THE PERIOD ENDING 30 JUNE 2015

AERODROMES	2014/15		30/06/2014		2013/14	
	Budget 2012/13		Actual		Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue	Expenditure
<u>OPERATING EXPENDITURE</u>						
2124001 Airstrip Maintenance		9,507		15,672		12,873
2124290 Depreciation - Airstrip		31,000		30,641		25,000
2124299 Admin Costs Allocated - Aerodromes		7,692		7,009		6,480
<u>OPERATING REVENUE</u>						
3124300 Reimbursements - Aerodromes	0		0		0	
3124305 Airstrip Grants - CLGF, C/wealth,State	0		0		0	
3124310 Airstrip Contributions - Mt Marshall	0		0		0	
TOTAL OPERATING	0	48,200	0	53,322	0	44,353
<u>CAPITAL EXPENDITURE</u>						
4124690 Seal Airstrip Runway/Taxi Strip		0		0		0
<u>CAPITAL REVENUE</u>						
TOTAL CAPITAL	0	0	0	0	0	0
TOTAL - AERODROMES	0	48,200	0	53,322	0	44,353

Shire of Trayning

SCHEDULE 13 - ECONOMIC SERVICES
Annual Budget
FOR THE PERIOD ENDING 30 JUNE 2015

PROGRAMME SUMMARY	2014/15		30/06/2014		2013/14	
	Budget		Actual		Budget	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<u>OPERATING EXPENDITURE</u>						
Rural Services		625,307		511,568		517,203
Tourism & Area Promotion		226,751		203,473		181,540
Building Control		17,190		14,018		14,765
Other Economic Services		27,145		24,659		22,911
<u>OPERATING REVENUE</u>						
Rural Services	45,330		882,262		411,036	
Tourism & Area Promotion	10,325		8,867		39,925	
Building Control	1,225		1,720		1,510	
Other Economic Services	2,000		2,269		92,039	
TOTAL OPERATING	58,880	896,393	895,118	753,718	544,510	736,419
<u>CAPITAL EXPENDITURE</u>						
Rural Services		0		9,956		38,520
Tourism & Area Promotion		6,124		12,804		45,785
Building Control		0		0		0
Other Economic Services		165,000		4,568		165,000
<u>CAPITAL REVENUE</u>						
Rural Services	0		0		0	
Tourism & Area Promotion	0		0		0	
Building Control	0		0		0	
Other Economic Services	0		0		75,000	
TOTAL CAPITAL	0	171,124	0	27,329	75,000	249,305
<u>RESERVE TRANSFERS</u>						
Rural Services						
Tourism & Area Promotion						
Building Control						
Other Economic Services						
TOTAL RESERVE TRANSFERS	0	0	0	0	0	0
TOTAL - PROGRAMME SUMMARY	58,880	1,067,518	895,118	781,046	619,510	985,724

SHIRE OF TRAYNING
SCHEDULE 13 - ECONOMIC SERVICES
Annual Budget
FOR THE PERIOD ENDING 30 JUNE 2015

RURAL SERVICES	2014/15		30/06/2014		2013/14	
	Budget		Actual		Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue	Expenditure
OPERATING EXPENDITURE						
2131001 Landcare - Wages		56,442		44,285		55,775
2131002 Landcare - Super.		6,209		6,229		6,135
2131003 Landcare - M/Vehicle Costs		18,190		19,113		18,190
2131004 Landcare - Promotion And Education		200		200		0
2131005 Landcare - Subscriptions		50		0		250
2131006 Landcare - Training		1,000		350		2,000
2131007 Landcare - Workcare		1,637		1,429		1,740
2131008 Nrm - Rental Subsidy		5,200		4,129		5,200
2131010 Landcare Trainee - Wages		0		0		0
2131011 Landcare Trainee - Superannuation		0		0		0
2131012 Landcare Building Mtc - Dmcc		0		0		0
2131015 Landcare - Other		5,200		3,755		5,000
2131020 Noxious Weed Control		10,364		1,892		6,153
2131022 Vermin Control		1,486		571		1,256
2131024 Tree Planting		1,439		0		0
2131025 Tree Planter Expenses		3,873		802		2,881
2131026 Gnammas Holes Project		1,116		172		844
2131028 Newroc Connecting Biodiversity		0		0		0
2131029 Newroc Expenses.		1,000		3,528		0
2131035 Thank A Volunteer Day Expense		0		0		0
2131036 Great Eastern Region-Regional Risk		6,000		0		3,900
2131038 Saltland Pastures Expenditure		0		0		0
2131040 Bush Medicine Garden		0		0		0
2131042 Newroc Lotterywest Grant		0		0		0
2131044 Waterwise Environment Grant Purchases		0		0		0
2131046 Our Patch Fencing Project - Expense		0		0		0
2131047 Keep Australia Beautiful		0		0		0
2131048 Sandalwood Project		0		0		0
2131049 Waste Wise Schools		0		0		0
2131050 Staff Housing Building Maintenance		5,068		3,213		4,728
2131051 Nrm Rent Paid To Nungarin		0		0		0
2131060 Biofund Grant - Expenditure		442,265		377,665		334,840
2131061 Nrm Grant - Revegetate Golf Course Expenditure		15,477		4,103		27,770
2131290 Depreciation - Rural Services		10,400		10,344		13,000
2131291 Landcare - Loss On Asset Disposal		0		0		0
2131299 Admin Costs Allocated		32,693		29,789		27,541
OPERATING REVENUE						
3131300 Charges - Tree Planter Hire	500		209		1,000	
3131302 Charges - Land Care Coordinator	0		0		0	
3131305 Reimbursements - Nrm Expenses	35,465		32,673		35,616	
3131307 Reimbursements	1,365		1,928		0	
3131310 Contributions and Donations	0		0		0	
3131312 Saltland Pastures Contribution	0		0		0	
3131315 Thank A Volunteer Day Grant	0		0		0	
3131316 Newrock Connecting Biodiversity	0		0		0	
3131317 Keep Australia Beautiful Grant	0		0		0	
3131318 Office Of Energy Environment Grant	0		0		0	
3131319 Newroc Grants - Lotterywest	0		0		0	
3131320 Gnammas Holes Project Grant	0		0		0	
3131321 Our Patch Fencing Project - Income	0		0		0	
3131323 Sandalwood Project Grant	0		0		0	
3131324 Landcare Rent	8,000		7,942		0	
3131325 Fox Baiting Nrm Grant	0		0		0	
3131326 Department Of Water Grant Cover Dam	0		0		20,000	
3131360 Biofund Grant	0		819,930		334,840	
3131361 Nrm Grant - Revegetate Golf Course	0		19,580		19,580	
3131491 Profit On Sale Of Assets	0		0		0	
TOTAL OPERATING	45,330	625,307	882,262	511,568	411,036	517,203
CAPITAL EXPENDITURE						
4131001 Housing Capital Works - Rural Services		0		0		0
4131560 Landcare Furniture & Equipment		0		0		0
4131002 Cover Dam - Water Grant Funded		0		9,956		38,520
CAPITAL REVENUE						
5131730 Proceeds Sale Of Plant.			0		0	
5131740 Realisation A/C - Rural Services			0		0	
TOTAL CAPITAL	0	0	0	9,956	0	38,520
TOTAL - RURAL SERVICES	45,330	625,307	882,262	521,524	411,036	555,723

SHIRE OF TRAYNING
SCHEDULE 13 - ECONOMIC SERVICES
Annual Budget
FOR THE PERIOD ENDING 30 JUNE 2015

TOURISM & AREA PROMOTION	2014/15		30/06/2014		2013/14	
	Budget 2012/13		Actual		Budget 2011/2012	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue	Expenditure
OPERATING EXPENDITURE						
2132001 Billyacatting Reserve		1,375		1,230		1,087
2132002 Caravan Park Maintenance		23,561		23,980		12,157
2132010 Pioneer Pathways Contribution		1,500		1,500		1,500
2132011 New Travel Map Contribution		0		0		0
2132012 New Years Eve Function		0		0		0
2132013 Subscription - Newtravel		3,500		2,000		2,000
2132014 Trayning Tourist Committee Donation		0		(727)		0
2132015 Eastern Districts Display Committee		350		0		350
2132016 Donation - Friends Of Mangowine		150		150		150
2132017 Keep Aust. Beautiful Subscription		0		0		0
2132018 Tidy Towns/Xmas Lights Contribution		0		0		0
2132019 Annual Events/Centenary		1,500		1,341		2,000
2132020 Tourist Information Bay		1,500		1,455		0
2132021 Visitor Centre - Mou Newroc		2,500		2,500		2,500
2132022 Dry Season Funding Activities		10,000		8,602		10,000
2132025 Area Promotion Advertising		2,500		2,915		2,500
2132030 Area Promotion Other		2,000		2,266		2,000
2132035 Promotional Merchandise		1,000		741		1,000
2132042 Clgf - Tourism Signage		0		0		0
2132050 Interest On Loan 62 - Caravan Park		452		775		792
2132290 Depreciation - Tourism & Area Promotion		11,400		11,373		5,800
2132299 Admin Costs Allocated		163,463		143,373		137,704
OPERATING REVENUE						
3132300 Reimbursements	600		0		1,200	
3132305 Sale Of Shire Maps	0		0		0	
3132307 Ninghan News Sales	3,500		3,510		3,000	
3132310 Sale Of Promotional Materials	0		0		0	
3132311 Sale Of 'Windows On The Wheatbelt'	25		0		25	
3132315 Telephone Book Advertising	200		0		200	
3132316 Sale Of Kty Telephone Books	1,000		17		1,500	
3132317 Centenary Income Account	0		405		0	
3132320 Caravan Park Fees	5,000		4,934		4,000	
3132323 Clgf - Billyacatting Wheatbelt Way	0		0		0	
3132324 Clgf - Caravan Park Wheatbelt Way	0		0		0	
3132325 Clgf - Yarragin Wheatbelt Way	0		0		0	
3132326 Clgf - Other Signage Wheatbelt Way	0		0		0	
3132327 Lotterywest - Centenary Grant	0		0		0	
3132328 Trayning' Interpretation Grant	0		0		30,000	
TOTAL OPERATING	10,325	226,751	8,867	203,473	39,925	181,540
CAPITAL EXPENDITURE						
4132510 Principal Repayment Loan 62		6,124		5,785		5,785
4132540 Trayning Caravan Park Capex		0		7,020		0
4132541 Yarragin Rock		0		0		0
4132543 Billyacatting Capex		0		0		0
4132544 Trayning' Interpretation		0		0		40,000
CAPITAL REVENUE						
TOTAL CAPITAL	0	6,124	0	12,804	0	45,785
TOTAL - TOURISM & AREA PROMOTION	10,325	232,875	8,867	216,277	39,925	227,325

SHIRE OF TRAYNING
SCHEDULE 13 - ECONOMIC SERVICES
Annual Budget
FOR THE PERIOD ENDING 30 JUNE 2015

BUILDING CONTROL	2014/15		30/06/2014		2013/14	
	Budget		Actual		Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue	Expenditure
<u>OPERATING EXPENDITURE</u>						
2133001 Aust.Stds/Regs/Handbooks		255		0		255
2133010 Bciff Levy		1,000		0		1,000
2133011 Brb Levy - Expenditure		550		0		550
2133299 Admin Costs Allocated - Building Control		15,385		14,018		12,960
<u>OPERATING REVENUE</u>						
3133300 Commission - Bciff	5		0		5	
3133301 Commission - Bsl	20		41		5	
3133310 BCITF Levy	500		566		500	
3133315 BRB Levy	200		200		500	
3133320 Building Licence / Permit Fees	500		913		500	
TOTAL OPERATING	1,225	17,190	1,720	14,018	1,510	14,765
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
TOTAL CAPITAL	0	0	0	0	0	0
TOTAL - BUILDING CONTROL	1,225	17,190	1,720	14,018	1,510	14,765

SHIRE OF TRAYNING
SCHEDULE 13 - ECONOMIC SERVICES
Annual Budget
FOR THE PERIOD ENDING 30 JUNE 2015

OTHER ECONOMIC SERVICES	2014/15		30/06/2014		2013/14	
	Budget		Actual		Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue	Expenditure
<u>OPERATING EXPENDITURE</u>						
2134001 Advertising - Other Economic Services		92		0		100
2134290 Depreciation - Building Control		130		127		130
2134299 Admin Costs Allocated - Other Economic Services		26,923		24,532		22,681
<u>OPERATING REVENUE</u>						
3134300 Settlement And Rate Enquiry Fees	750		854		1,000	
3134305 Secretarial Services	750		1,012		500	
3134306 "Pig Yard" Lease Agreement	500		402		750	
3134307 Trayning Fuel Facility RDAF Grant	0		0		89,789	
TOTAL OPERATING	2,000	27,145	2,269	24,659	92,039	22,911
<u>CAPITAL EXPENDITURE</u>						
4134001 Trayning Fuel Facility RDAF Grant		165,000		4,568		165,000
<u>CAPITAL REVENUE</u>						
5134001 Trayning Fuel Facility RDAF Grant	0		0		75,000	
TOTAL CAPITAL	0	165,000	0	4,568	75,000	165,000
TOTAL - OTHER ECONOMIC SERVICES	2,000	192,145	2,269	29,228	167,039	187,911

Shire of Trayning

SCHEDULE 14 - OTHER PROPERTY & SERVICES
Annual Budget
FOR THE PERIOD ENDING 30 JUNE 2015

PROGRAMME SUMMARY	2014/15		30/06/2014		2013/14	
	Budget		Actual		Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<u>OPERATING EXPENDITURE</u>						
Private Works		20,451		3,082		23,379
Public Works Overheads		0		92,569		0
Plant Operation Costs		0		(71,698)		(1)
Materials		0		0		0
Salaries and Wages		2,000		(6,054)		2,000
Unclassified		2,500		742		2,500
<u>OPERATING REVENUE</u>						
Private Works	21,474		7,797		24,547	
Public Works Overheads	26,100		27,109		19,662	
Plant Operation Costs	100		57,052		100	
Materials	1,000		3,582		100	
Salaries and Wages	2,000		1,400		2,000	
Unclassified	0		0		0	
TOTAL OPERATING	50,674	24,951	96,940	18,641	46,409	27,878
<u>CAPITAL EXPENDITURE</u>						
Private Works		0		0		0
Public Works Overheads		69,977		293,129		302,877
Plant Operation Costs		0		0		0
Materials		0		0		0
Salaries and Wages		0		0		0
Unclassified		0.00		0.00		0
<u>CAPITAL REVENUE</u>						
Private Works	0		0		0	
Public Works Overheads	0		0		0	
Plant Operation Costs	0		0		0	
Materials	0		0		0	
Salaries and Wages	0		0		0	
Unclassified	0		0		0	
TOTAL CAPITAL	0	69,977	0	293,129	0	302,877
<u>RESERVE TRANSFERS</u>						
Private Works						
Public Works Overheads	0		24,093	0	24,093	0
Plant Operation Costs						
Materials						
Salaries and Wages						
Unclassified						
TOTAL RESERVE TRANSFERS	0	0	24,093	0	24,093	0
TOTAL - PROGRAMME SUMMARY	50,674	94,928	121,033	311,770	70,502	330,755

SHIRE OF TRAYNING
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Annual Budget
FOR THE PERIOD ENDING 30 JUNE 2015

PRIVATE WORKS	2014/15		30/06/2014		2013/14	
	Budget		Actual		Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue	Expenditure
<u>OPERATING EXPENDITURE</u>						
2141001 Private Works Expenses		20,451		3,082		23,379
2141299 Admin Allocation to Overheads				0		0
<u>OPERATING REVENUE</u>						
2141001 Private Works Income Posted to Jobs	21,474		7,797		24,547	
TOTAL OPERATING	21,474	20,451	7,797	3,082	24,547	23,379
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
TOTAL CAPITAL	0	0	0	0	0	0
TOTAL - PRIVATE WORKS	21,474	20,451	7,797	3,082	24,547	23,379

SHIRE OF TRAYNING
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Annual Budget
FOR THE PERIOD ENDING 30 JUNE 2015

PUBLIC WORKS OVERHEADS	2014/15		30/06/2014		2013/14	
	Budget 2012/13		Actual		Budget 2011/2012	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$		
<u>OPERATING EXPENDITURE</u>						
2142001 Works Supervisor - Training/Conference Exp		2,000		908		2,000
2142002 Works Supervisor - Motor Vehicle		20,213		16,035		21,900
2142003 Works Supervisor - Administration		127,812		88,243		107,711
2142004 Works Supervisor - Other Costs		500		282		500
2142005 Leading Hand Vehicle		7,598		7,799		14,313
2142010 Works Team - Superannuation		34,876		44,211		61,235
2142011 Works Team - Sick Pay		6,252		10,936		9,830
2142012 Works Team - Annual Leave		27,322		35,434		43,639
2142013 Works Team - L.S.L.		0		9,893		0
2142014 Works Team - R.D.O.'S		0		0		0
2142015 Works Team - Protective Clothing		2,500		2,396		5,000
2142016 Works Team - Allowances		42,928		23,689		50,709
2142017 Works Team - Back Pay		0		0		0
2142018 Works Team - External Housing Rent		0		0		0
2142019 Works Team - Workcare		11,426		17,010		26,241
2142020 Works Team - Other Costs		1,000		17,777		1,000
2142021 Works Team - Public Holiday		14,219		9,154		22,358
2142022 Works Team - Rental Subsidy		20,800		26,796		20,800
2142030 Staff Presentations & Gratuity		1,500		201		1,500
2142040 Training, Conferences & Travel		30,680		17,773		24,710
2142041 Ohs And Toolbox Meetings		12,815		8,639		9,830
2142042 Staff Housing Bldg Mtce - Works		15,074		17,726		22,417
2142043 Interest On Loan 65 - Works House		6,257		6,067		7,523
2142044 Advertising - Public Works O/Heads		3,000		2,085		6,000
2142045 Depot Bldg Mtce		35,427		0		0
2142299 Admin Costs Allocated - Pwo		36,539		31,579		30,781
2141299 Admin Costs Allocated - Private Works		0		0		0
2142199 Less - Allocated To Works (Pwo'S)		(460,737)		(302,064)		(489,997)
<u>OPERATING REVENUE</u>						
3142300 Works Supervisor - M/Vehicle Contrib.	2,500		2,470		1,500	
3142301 Works Supervisor - Reimb. Other	100		0		100	
3142302 Works Team Rent	22,000		21,526		16,562	
3142303 Works Team - Contributions & Reimbursements	1,500		3,113		1,500	
3142305 CLGF Works Staff House	0		0		0	
TOTAL OPERATING	26,100	0	27,108.51	92,568.77	19,662	0
<u>CAPITAL EXPENDITURE</u>						
4123512 Principal Repayment Loan 65		22,977		21,711		21,711
4142560 Works Furniture & Equipment		17,000		0		0
4092540 Staff House Construction		30,000		271,418		281,166
4142540 Works Staff Building Capex		0		0		0
<u>CAPITAL REVENUE</u>						
TOTAL CAPITAL	0	69,977	0	293,129	0	302,877
<u>RESERVE TRANSFERS</u>						
4142500 Transfer To Leave Reserve		0		0		0
5092700 Transfer From Building Reserve	0		24,093.0		24,093	
5142700 Transfer From Leave Reserve	0		0.0		0	
TOTAL RESERVE TRANSFERS	0	0	24,093	0	24,093	0
TOTAL - PUBLIC WORKS OVERHEADS	26,100	69,977	27,109	385,697	19,662	302,877

SHIRE OF TRAYNING
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Annual Budget
FOR THE PERIOD ENDING 30 JUNE 2015

PLANT OPERATION COSTS	2014/15		30/06/2014		2013/14	
	Budget		Actual		Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue	Expenditure
OPERATING EXPENDITURE						
2143001 Plant Repairs - Wages & O/Head		76,828		23,901		63,848
2143002 Parts, Repairs & Leases External		143,909		138,305		149,419
2143003 Tyres And Tubes		32,400		27,616		34,700
2143004 Insurance & Licences		23,871		33,564		32,771
2143005 Fuels And Oils		119,827		101,970		186,744
2143006 Expendable Tools		5,000		0		0
2143010 Plant Insurance Claims Expense		1,340		1,340		0
2143099 Less Poc'S Allocated To Works		(403,175)		(318,489)		(467,483)
2143100 Depreciation - Plant Operation		121,078		83,849		163,434
2143199 Less Plant Dep'N Allocated To Works		(121,078)		(163,755)		(163,434)
OPERATING REVENUE						
3143300 Sale Of Scrap	0		150		0	
3143301 Energy Credits Return	0		56,680		0	
3143302 Reimbursements - Poc'S	100		222		100	
TOTAL OPERATING	100	0	57,052	(71,698)	100	(1)
CAPITAL EXPENDITURE						
CAPITAL REVENUE						
TOTAL CAPITAL	0	0	0	0	0	0
TOTAL - PLANT OPERATION COSTS	100	0	57,052	(71,698)	100	(1)

SHIRE OF TRAYNING
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Annual Budget
FOR THE PERIOD ENDING 30 JUNE 2015

MATERIALS	2014/15		30/06/2014		2013/14	
	Budget		Actual		Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue	Expenditure
<u>OPERATING EXPENDITURE</u>						
<u>OPERATING REVENUE</u>						
3144001 Sale Of Materials	1,000		3,582		100	
TOTAL OPERATING	1,000	0	3,582	0	100	0
<u>CAPITAL EXPENDITURE</u>						
2144001 Materials Purchased (Fuels)		95,000		106,010		95,000
2144099 Less Allocated To Works		(95,000)		(118,584)		(95,000)
<u>CAPITAL REVENUE</u>						
TOTAL CAPITAL	0	0	0	(12,575)	0	0
TOTAL - MATERIALS	1,000	0	3,582	(12,575)	100	0

SHIRE OF TRAYNING
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Annual Budget
FOR THE PERIOD ENDING 30 JUNE 2015

SALARIES & WAGES	2014/15		30/06/2014		2013/14	
	Budget		Actual		Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue	Expenditure
<u>OPERATING EXPENDITURE</u>						
2145001 Gross Salary And Wages		831,858		938,067		942,179
2145002 Workers Compensation		2,000		1,871		2,000
2145005 Unallocated Salaries & Wages		0		0		0
2145099 Salaries & Wages Allocated		(831,858)		(945,993)		(942,179)
<u>OPERATING REVENUE</u>						
3145300 Reimbursements - Workers Comp.	2,000		1,400		2,000	
TOTAL OPERATING	2,000	2,000	1,400	(6,054)	2,000	2,000
<u>CAPITAL EXPENDITURE</u>						
<u>CAPITAL REVENUE</u>						
TOTAL CAPITAL	0	0	0	0	0	0
TOTAL - SALARIES & WAGES	2,000	2,000	1,400	(6,054)	2,000	2,000

SHIRE OF TRAYNING
SCHEDULE 14 - OTHER PROPERTY & SERVICES
Annual Budget
FOR THE PERIOD ENDING 30 JUNE 2015

UNCLASSIFIED	2014/15		30/06/2014		2013/14	
	Budget		Actual		Budget	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue	Expenditure
<u>OPERATING EXPENDITURE</u>						
2146001 Vacant Land Costs		2,500		742		2,500
2146002 Sworn Valuation Costs		0		0		0
2146003 Two Way Radio Maintenance		0		0		0
2146004 Tools		0		0		0
2146010 Prior Year Adjustments		0		0		0
<u>OPERATING REVENUE</u>						
TOTAL OPERATING	0	2,500	0	742	0	2,500
<u>CAPITAL EXPENDITURE</u>						
4146001 Purchase Of Lot 124 Thompson Road		0		0		0
<u>CAPITAL REVENUE</u>						
TOTAL CAPITAL	0	0	0	0	0	0
TOTAL - UNCLASSIFIED	0	2,500	0	742	0	2,500

**SHIRE OF TRAYNING
SCHEDULE OF FEES AND CHARGES 2014/15**

	2013/14 Charge \$	2014/15 Charge \$	
<u>PLANT</u>			
<u>With Operator</u>			
*****	Komatsu Grader	\$ 180 Hr	\$ 185 Hr
*****	Volvo L70E Loader	\$ 160 Hr	\$ 165 Hr
*****	14 m3 Truck	\$ 150 Hr	\$ 155 Hr
*****	8 m3 Truck	\$ 125 Hr	\$ 130 Hr
*****	John Deere Tractor	\$ 160 Hr	\$ 165 Hr
*****	Road Broom / Tractor	\$ 165 Hr	\$ 170 Hr
*****	S/P Multi Tyred Roller	\$ 140 Hr	\$ 145 Hr
*****	Drawn Roll / Chamberlain Tractor	\$ 130 Hr	\$ 135 Hr
*****	Slasher / Tractor	\$ 160 Hr	\$ 165 Hr
*****	Backhoe	\$ 135 Hr	\$ 140 Hr
*****	Vibe Roller	\$ 230 Hr	\$ 235 Hr
*****	Dry Hire by Arrangement	Above rates less Labour Rates	
	*Note Policy Number 12.1 (5)		
<u>Without Operator</u>			
*****	Plate Compactor	\$ 65 Day	\$ 70 Day
*****	Plate Compactor	\$ 15 Hr	\$ 16 Hr
*****	Tree Planter	\$ 120 Day	\$ 125 Day
*****	Ripper, Trailer, Mixer	\$ 65 Day	\$ 70 Day
*****	Drawn Roller	\$ 65 Day	\$ 70 Day
*****	Generator	\$ 65 Day	\$ 70 Day
*****	Electric Jack Hammer	\$ 65 Day	\$ 70 Day
*****	Portable Toilet	\$ 105 Day	\$ 110 Day
*****	SAM Trailer only to other Local Governments	\$ 50 Day	\$ 55 Day
*****	Cat Trap	\$ 10 Week	\$ 11 Week
*****	Cat Trap Deposit	\$ 50 Refundable	\$ 50 Refundable
	Minimum of half hour plant hire		
<u>Materials</u>			
*****	Water	\$ 15 + \$2.00 /kl	\$ 16 + \$2.00 /kl
*****	Sand / Gravel per tonne delivered	\$ 35	\$ 40
*****	Blue Metal per tonne delivered	\$ 75 *	\$ 80 *
*****	Blue Metal Mixed per tonne delivered	\$ 45 *	\$ 50 *
*****	Mulch delivered	\$ 15 *	\$ 16 *
*****	Sand/Gravel Material only	\$ 10	\$ 11
<u>Labour</u>			
*****	Works Supervisor	\$ 80 Hr	\$ 85 Hr
*****	Labour	\$ 60 Hr	\$ 65 Hr
<u>Overtime labour</u>			
*****	Time and a half - Additonal /hour	\$ 40 Hr	\$ 45 Hr
*****	Double time - Additonal / hour	\$ 80 Hr	\$ 85 Hr
	Minimum out of hours call out - 3 Hours		

***** Prices are GST Inclusive

**SHIRE OF TRAYNING
SCHEDULE OF FEES AND CHARGES 2013/14**

			2013/14 Charge \$	2014/15 Charge \$
<u>ADMINISTRATION</u>				
****	Photocopying / Copy printing - A4 Single Sided (SS)	Per copy	0.50	0.40
****	A4 Double Sided (DS)	Per copy	0.60	0.50
****	A4 Coloured Printing SS	Per copy	0.70	0.60
****	A4 Coloured Printing DS	Per copy	0.80	0.70
****	A4 Photo Paper/Card	Per copy	1.00	0.90
****	/Coloured Paper			
****	A3 Single Sided	Per copy	0.60	0.50
****	A3 Double Sided	Per copy	0.70	0.60
****	A3 Coloured Printing SS	Per copy	0.80	0.70
****	A3 Coloured Printing DS	Per copy	0.90	0.80
****	Large Format Printing			
****	A1	Plain Bond	5.70	6.00
****	A1	Semi Gloss	37.70	38.00
****	A1	Full Gloss	37.70	38.00
****	Plan Prints A1	Plain Bond	11.50	12.00
****	A2	Plain Bond	5.80	6.00
****	A2	Semi Gloss	27.20	28.00
****	A2	Full Gloss	27.20	28.00
****	A3	Plain Bond	5.80	6.00
****	A3	Semi Gloss	22.00	22.00
****	A3	Full Gloss	22.00	22.00
****	Laminating			
****	Credit Card Size	Each	0.50	0.50
****	A5 Size	Each	0.60	0.60
****	A4 Size	Each	0.70	0.70
****	A3 Size	Each	1.20	1.50
	Document Binding	per document	2.00	2.00
****	Prices are GST Inclusive			

**SHIRE OF TRAYNING
SCHEDULE OF FEES AND CHARGES 2014/15**

		2013/14 Charge \$	2014/15 Charge \$
<u>ADMINISTRATION</u>			
<u>NINGHAN NEWS</u>			
*****	Magazine	1.00	1.00
*****	Advertising		
	1/4 Page	8.40	9.00
*****	1/2 Page	14.70	15.00
*****	Full Page	19.90	20.00
*****	Full Page Colour	29.80	30.00
	Subscriptions		
*****	General	18.80	20.00
*****	Postal	65.40	70.00
*****	Electronic	11.00	11.00
*****	General Secretarial Work		
	per 1/4 hour	21.00	25.00
*****	Facsimile		
	Incoming / Outgoing - received or transmitted within Australia	5.20	5.00
*****	Email		
	Incoming / Outgoing	5.20	5.00
*****	Shire Maps		
	Each	15.70	20.00
	Electoral Rolls		
	Each	20.90	21.00
	Property Inquiries	78.50	80.00
*****	Telephone Book		
*****	First copy	3.20	3.30
*****	Additional Copies	3.20	3.30
	Advertising		
*****	¼ page advert	42.00	44.00
*****	½ page advert	63.00	66.00
	Library Internet Usage		
	2 hourly session	2.00	2.00
	Pensioners		
	Library Printing	0.30	No Charge 0.40
	Freedom of Information:		
	Application Fee	41.00	30.00
	Activity Fees - Staff time	40.00	30.00
*****	Photocopying	0.30	0.20
*****	Prices are GST Inclusive		

**SHIRE OF TRAYNING
SCHEDULE OF FEES AND CHARGES 2014/15**

		2013/14 Charge \$	2014/15 Charge \$
<u>HALLS, PAVILION, COMMUNITY CENTRE</u>			
*****	Functions at which alcohol is consumed	61.60	65.00
	<i>per day</i> <i>Copy of permit to be sent to Bencubbin Police on each occasion.</i>		
	Functions at which alcohol is not consumed:		
*****	Friday Night (after 6pm), Saturday & Sunday	46.20	50.00
*****	Weekdays	25.70	30.00
*****	Non Profit making bodies/beautician/hair dresser	5.60	10.00
	Meetings:		
*****	Landcare Groups, Schools	No Charge	No Charge
*****	Trestles - each per day	6.20	6.00
*****	Chairs - each per day	1.10	1.00
*****	Bond for Functions and items		
	No Alcohol	100.00	100.00
	Alcohol	100.00	300.00

NINGHAN FITNESS CENTRE

*****	Adult	56.50	60.00
*****	Family	87.20	90.00
*****	Pensioner (must hold pension concession card)	30.80	35.00
*****	Student (13 - 17 years)	30.80	35.00
*****	Casual Use	10.30	10.00
*****	Bond for Key Hire	21.00	20.00

OTHER EQUIPMENT HIRE

*****	Bowling Green Lights	5.20	6.00
*****	Tennis Court Lights	5.20	6.00
*****	Basketball Court Lights (other than Club nights)	5.20	6.00

***** Prices are GST Inclusive

**SHIRE OF TRAYNING
SCHEDULE OF FEES AND CHARGES 2014/15**

		2013/14 Charge \$	2014/15 Charge \$
<u>CARAVAN PARK RENTAL</u>			
*****	Per Night	21.00	22.00
*****	Per Week	82.00	100.00
	3 nights (inc. Pool & gym)		55.00
*****	Non Powered Site	per day 7.50	7.50
*****	plus per person	per day 2.50	2.50
	Bond - Ablution Block Key	20.50	20.00

<u>SWIMMING POOL</u>			
*****	Season Ticket	Family 108.00	110.00
*****		Adult 41.00	42.00
*****		Child 41.00	42.00
*****	Gate Admission	Adult 2.50	2.50
*****		Child 2.50	2.50
	Non Swimmers / Spectators	No charge	No charge
	Other:		

DOGS

Dog Pound Fees			
	Shire Impounding Fee	per day 51.50	55.00
	Shire Pound Sustenance Fee	per day 11.50	12.00
	Release and Surrender Fee	44.00	45.00
Dog Registration Fees			
One Year			
	Dog (unsterilized)	30.80	50.00
	Dog (sterilized)	10.30	20.00
Three Years			
	Dog (unsterilized)	77.00	120.00
	Dog (sterilized)	18.50	42.50

Farm or working Dogs - a quarter of the fee otherwise payable.

Guide Dogs are exempt from all dog registration charges.

Registration after 31 May in any year - half the fee otherwise payable for that year only (ie expires end October in same year.

Dogs owned by an eligible pensioner - half the fee otherwise payable.

CATS

Cat Pound Fees			
	Shire Impounding Fee	per day 51.50	55.00
	Shire Pound Sustenance Fee	per day 11.50	12.00
	Release and Surrender Fee	44.00	45.00
Cat Registration Fees			
One Year			
	Cat : All cats must be sterilized (with exceptions)	10.30	20.00
Three Years			
	Cat : All cats must be sterilized (with exceptions)	18.50	42.50
Life			
	Cat : All cats must be sterilized (with exceptions)		100.00

The owner of a cat that has reached 6 months of age must ensure that the cat is sterilised by a veterinarian, unless the cat is exempt from sterilisation.

Registration after 31 May in any year - half the fee otherwise payable for that year only (ie expires end October in same year.

Cats owned by an eligible pensioner - half the fee otherwise payable.

EMERGENCY SERVICES LEVY

Emergency Services Levy	60.00	**	64.00
** Subject to change as per Legislation			

***** Prices are GST Inclusive

SHIRE OF TRAYNING
SCHEDULE OF FEES AND CHARGES 2014 / 2015

HEALTH / BUILDING / TOWN PLANNING

2014/15
Charge
\$

Planning, BRB and Health Fees effective 1 July 2014

Building Fees – Building Regulations 2012

Building Permit Application *Uncertified*

A	(i) Residential Class 1 & 10 (sheds, pools, masts and the like)	<i>0.32% x value of work (inc GST) minimum \$90</i>
	(ii) Non Residential Class 10 farm storage shed	<i>0.32% x value of work (inc GST) minimum \$90</i>
	(iii) Application to extend duration of building permit	<i>\$90.00</i>
	(iv) Amended Plans – <i>Minor</i>	<i>\$90.00</i>
	Building Services Levy (BSL) – value < \$45,000	<i>\$40.50</i>
	Building Services Levy (BSL) – value > \$45,000	<i>0.09% x value of work</i>
	Building Construction Industry Training Levy	<i>0.2% x value of work OVER the value of \$20,000</i>

Building Permit Application *Certified*

B	(i) Residential Class 1 & 10	<i>0.19% x value of work (inc GST) minimum \$90</i>
	(ii) Non Residential Class 10 farm storage shed	<i>0.19% x value of work (inc GST) minimum \$90</i>
	(iii) Commercial Class 2 to 9	<i>0.09% x value of work (inc GST) minimum \$90</i>
	(iv) Application to extend duration of building permit	<i>\$90.00</i>
	(v) Amended Plans – <i>Minor</i>	<i>\$90.00</i>
	Building Services Levy (BSL) – value < \$45,000	<i>\$40.50</i>
	Building Services Levy (BSL) – value > \$45,000	<i>0.09% x value of work</i>
	Building Construction Industry Training Levy	<i>0.2% x value of work OVER the value of \$20,000</i>

Demolition Permit Application

C	(i) Class 1 & 10	<i>\$90 per building >40m2</i>
	(ii) Class 2 to 9	<i>\$90 per storey</i>
	(iii) Application to extend duration of demolition permit	<i>\$90</i>
	Building Services Levy (BSL) – value < \$45,000	<i>\$40.50</i>
	Building Services Levy (BSL) – value > \$45,000	<i>0.09% x value of work</i>
	Building Construction Industry Training Levy	<i>0.2% x value of work OVER the value of \$20,000</i>

Building Approval Certificate Application

D	(i) Unauthorised building work	<i>0.38% x value of work – minimum \$90</i>
	(ii) No unauthorised building work	<i>\$90</i>
	(iii) Strata Scheme Registration, Plan of subdivision Class 1&10	<i>\$10 per strata unit – minimum \$100</i>
	(iv) Extension of time permit is valid	<i>\$90</i>

Building Services Levy (BSL)

(v)	Approved building work Section 47, 49, 50, 52 <\$45,000	<i>\$40.50</i>
(vi)	Approved building work Section 47, 49, 50, 52 >\$45,000	<i>\$40.50</i>
(vii)	Unauthorised building work Section 51 <\$45,000	<i>\$81.00</i>
(viii)	Unauthorised building work Section 51 >\$45,000	<i>0.18% of value of work</i>
	Building Construction Industry Training Levy	<i>0.2% x value of work OVER the value of \$20,000</i>

Applications for occupancy permits, building approval certificates

1	Application for an occupancy permit for a completed building	<i>\$90</i>
2	Application for a temporary occupancy permit for an incomplete building	<i>\$90</i>
3	Application for modification of an occupancy permit for additional use of a building on a temporary basis	<i>\$90</i>
4	Application for a replacement occupancy permit for permanent change of the building's use, classification	<i>\$90</i>
5	Application for an occupancy permit of building approval certificate for registration of strata scheme, plan of re-subdivision	<i>\$10</i> For each strata unit But not less than \$100
6	Application for an occupancy permit for a building in respect of which unauthorised work as been done <i>Estimated value including GST</i>	<i>0.18%</i> But not less than \$90
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>	<i>0.38%</i> But not less than \$90
8	Application to replace an occupancy permit for an existing building	<i>\$90</i>

**SHIRE OF TRAYNING
SCHEDULE OF FEES AND CHARGES 2013 / 2014**

HEALTH / BUILDING / TOWN PLANNING

	2013/14 Charge \$	2014/15 Charge \$
Planning, BRB and Health Fees effective 1 July 2014		
Other Applications		
1 Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought)	\$2,000	\$2,000
Other Fees & Charges		
1 Building Inspection Service Fee	\$45	\$45 Plus \$0.91 per kilometre staff time travelled
2 Material on street (m2 per month)	\$1.00	\$1.00
3 Preliminary plans (% of Licence)	25%	25%
Sewerage – Health Act 1911; Health (Treatment of Sewerage and Disposal of Effluent and liquid Waste) Regulations 1979 (Regs 4 & 4A)		
LOCAL GOVERNMENT APPLICATION FEE: HEALTH DEPARTMENT OF WA APPLICATION FEE -	\$113.00	\$113.00
(a) WITH A LOCAL GOVERNMENT REPORT:	\$35.00	\$35.00
(b) WITHOUT A LOCAL GOVERNMENT REPORT:	\$110.00	\$113.00
LOCAL GOVERNMENT REPORT FEE (THIS FEE IS SET BY THE LOCAL GOVERNMENT) RECOMMENDED FEE:	\$92.00	\$113.00
FEE FOR THE GRANT OF A PERMIT TO USE AN APPARATUS (INCLUDING ALL INSPECTIONS):	\$113.00	\$113.00
Swimming Pool Inspection – 53(2) of the Building Regulations 2012 4 yearly pool fence inspection	\$55.00	\$55.00
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. Presently Planning Bulletin No 93/2013 effective 1 July 2013		
***** REFUSE / WASTE REMOVAL Per 240 Litre bin for refuse collection	184.70	192.00
***** RECYCLING SERVICE Per 240 Litre bin for recycling collection	82.00	85.00
***** Prices are GST Inclusive		

**SHIRE OF TRAYNING
SCHEDULE OF FEES AND CHARGES 2014/15**

	2013/14 Charge \$	2014/15 Charge \$
<u>CEMETERY FEES</u>		
(The following Cemetery Fees are exempt from GST)		
Internment of any adult in grave 1.8m deep	410.50	420.00
Internment of any child under 7 years of age in grave 1.4m deep	298.00	310.00
Internment of any stillborn child in ground set apart for such purpose In private ground including the issue of a "Grant of Burial"	165.00	170.00
Land for Grave 2.4m x 1.2m where directed	28.00	30.00
Land for Grave 2.4m x 2.4m where directed	57.50	60.00
Land for Grave 2.4m x 3.6m where directed	83.70	85.00
Extra Charges - If Graves are required to be sunk deeper than 1.8m deep		
For first additional 0.3m	54.40	55.00
Re-opening of any ordinary grave		
For each internment	410.40	420.00
For each internment of a child under 7 years of age	410.40	420.00
For each internment of a stillborn child	410.40	420.00
Re-opening a brick grave	410.40	420.00
Monument/Plaque Fee	23.00	25.00
Niche Wall		
	109.00	110.00
	150.00	160.00
<u>HISTORY BOOKS</u>		
	50.00	50.00

All other charges as per Council adopted By-Law

***** Prices are GST Inclusive

SHIRE OF TRAYNING
SCHEDULE OF FEES AND CHARGES 2014/15

	2013/14 Charge \$	2014/15 Charge \$	
<u>COUNCIL HOUSING</u>			
Lot 142 Adam St (as per Salary Agreement)	Nil	Nil	
Lot 144 Adam St (as per Salary Agreement)	Nil	Nil	
Lot 112 Coronation St (as per Salary Agreement)	Nil	Nil	
Lot 144 Adam Street (Occasional Rental)	165.40	170.00	p/week
Lot 59 Glass St	165.40	170.00	p/week
Lot 60 Glass St	170.60	175.00	p/week
Lot 90 Railway Street	170.60	175.00	p/week
Lot 37 Coronation Street	170.60	175.00	p/week
Lot 75 Adam Street	165.40	170.00	p/week
Lot 139A Felgate Pde - Duplex	165.40	170.00	p/week
Lot 139B Felgate Pde - Duplex	165.40	170.00	p/week
Aged Persons Units 25% of income to a maximum	178.50	100.00	p/week
Single Persons Units 25% of income to a maximum	178.50	100.00	p/week
Lot 150 Hughes St Doctor's Residence	620.00	640.00	p/week
Lease of Council owned block (Pigyards) 35m x 80m Location Number 1557(250.00	250.00	annually

*Note Staff Housing is subsidised at \$100.00 Per Week

MEMBERS FEES

(For Councillors not completing a full 12 months, allowances will be calculated on a pro-rata basis)

President	Council & Special Meeting attendance	320.00	380.00	per meeting
	Committee Meeting attendance fee	180.00	185.00	per meeting
	Non Council Committees	30.00	30.00	per meeting
	President's Allowance - per annum	12,000.00	12,350.00	per annum
Deputy President	Deputy President's Allowance	3,000.00	8,200.00	per annum
	Council Meetings	180.00	185.00	per meeting
	Committee Meetings	90.00	95.00	per meeting
	Non Council Committees	30.00	30.00	per meeting
Councillors	Council Meetings	180.00	185.00	per meeting
	Committee Meetings	90.00	95.00	per meeting
	Non Council Committees	30.00	30.00	per meeting
All Members	Communications Allowance	1,500.00	1,550.00	per annum
	IT Allowance	500.00	550.00	per annum
	Travel	0.75	0.75	kilometre

***** Prices are GST Inclusive