

SHIRE OF NUNGARIN

BUDGET

FOR THE YEAR ENDED 30 JUNE 2021

LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

Statement of Comprehensive Income by Nature or Type	2
Basis of Preparation	3
Statement of Comprehensive Income by Program	4
Statement of Cash Flows	6
Rate Setting Statement	7
Index of Notes to the Budget	8

SHIRE'S VISION

The Shire of Nungarin is committed to serving its constituents and to maintain and improve community services to the highest degree.

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

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	576,698	573,830	580,085
Operating grants, subsidies and contributions	9(a)	788,312	1,470,830	794,822
Fees and charges	8	116,369	104,917	106,224
Interest earnings	11(a)	10,654	19,538	23,540
Other revenue	11(b)	95,505	141,405	94,625
		1,587,538	2,310,520	1,599,296
Expenses				
Employee costs		(993,547)	(787,892)	(980,780)
Materials and contracts		(790,215)	(535,143)	(708,805)
Utility charges		(125,768)	(131,887)	(120,108)
Depreciation on non-current assets	5	(1,018,532)	(1,020,909)	(944,263)
Interest expenses	11(d)	(25,228)	(28,344)	(28,999)
Insurance expenses		(89,910)	(90,929)	(84,395)
Other expenditure		(151,673)	(164,795)	(172,250)
		(3,194,873)	(2,759,899)	(3,039,600)
Subtotal		(1,607,335)	(449,379)	(1,440,304)
Non-operating grants, subsidies and contributions	9(b)	932,769	429,379	375,131
Loss on asset disposals	4(b)	0	(8,615)	(8,345)
		932,769	420,764	366,786
Net result		(674,566)	(28,615)	(1,073,518)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(674,566)	(28,615)	(1,073,518)

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

SHIRE OF NUNGARIN

FOR THE YEAR ENDED 30 JUNE 2021

BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations. The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

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

THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire of Nungarin 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 8 to the budget.

2019/20 ACTUAL BALANCES

Balances shown in this budget as 2019/20 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2020 the following new accounting policies are to be adopted and may impact the preparation of the budget:

AASB 1059 Service Concession Arrangements: Grantors

AASB 2018-7 Amendments to Australian Accounting Standards - Materiality

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

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

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

SERVICE CHARGES

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

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

PROFIT ON ASSET DISPOSAL

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

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

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

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
Revenue	1,8,9(a),11(a),11(b)	\$	\$	\$
Governance		8,390	29,681	8,590
General purpose funding		1,069,870	1,563,771	1,085,867
Law, order, public safety		10,600	9,282	10,500
Health		160	160	0
Education and welfare		9,565	36,289	9,565
Housing		46,774	49,112	51,984
Community amenities		32,924	20,770	37,791
Recreation and culture		23,714	59,812	23,590
Transport		221,273	400,695	214,383
Economic services		82,633	65,850	75,956
Other property and services		81,635	75,098	81,070
		1,587,538	2,310,520	1,599,296
Expenses excluding finance costs	4(a),5,11(c),(e),(f),(g)			
Governance		(457,753)	(358,044)	(447,302)
General purpose funding		(18,183)	(106,682)	(18,183)
Law, order, public safety		(44,570)	(34,491)	(41,530)
Health		(49,301)	(32,446)	(44,110)
Education and welfare		(7,124)	(7,708)	(7,124)
Housing		(187,708)	(183,273)	(182,108)
Community amenities		(134,586)	(244,670)	(132,456)
Recreation and culture		(670,133)	(716,721)	(695,508)
Transport		(1,383,276)	(1,172,690)	(1,225,671)
Economic services		(115,376)	(118,353)	(113,782)
Other property and services		(101,635)	243,523	(102,827)
		(3,169,645)	(2,731,555)	(3,010,601)
Finance costs	,6(a),11(d)			
Governance		(2,721)	(4,354)	(4,573)
Recreation and culture		(13,042)	(14,237)	(14,511)
Transport		(9,465)	(9,753)	(9,915)
		(25,228)	(28,344)	(28,999)
Subtotal		(1,607,335)	(449,379)	(1,440,304)
Non-operating grants, subsidies and contributions	9(b)	932,769	429,379	375,131
(Loss) on disposal of assets	4(b)	0	(8,615)	(8,345)
		932,769	420,764	366,786
Net result		(674,566)	(28,615)	(1,073,518)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(674,566)	(28,615)	(1,073,518)

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

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE

ACTIVITIES

GOVERNANCE

To provide a decision making process for the efficient allocation of scarce resources

Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services

Rates, general purpose government grants and interest revenue

LAW, ORDER, PUBLIC SAFETY

To provide services to help ensure a safer and environmentally conscious community

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services

HEALTH

To provide an operational framework for environmental and community health

Inspection of food outlets and their control, noise control and waste disposal compliance

EDUCATION AND WELFARE

To provide services to disadvantaged persons, the elderly, children and youth

Maintenance of playgroup centre, aged care housing and Wangaree Community Centre. Provision and maintenance of youth services

HOUSING

To provide and maintain staff and other housing

Provision and maintenance of staff and other housing

COMMUNITY AMENITIES

To provide services required by the community

Rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment and administration of town planning schemes, cemetery and public conveniences

RECREATION AND CULTURE

To establish and effectively manage infrastructure and resource which will help the social well being of the community

Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library and other cultural facilities

TRANSPORT

To provide safe, effective and efficient transport services to the community

Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc.

ECONOMIC SERVICES

To help promote the shire and its economic wellbeing

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control

OTHER PROPERTY AND SERVICES

To monitor and control Shire's overheads operating accounts

Private works operation, plant repair and operation costs and engineering operation costs, administration costs allocated and other unclassified works and services

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

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		586,698	653,445	590,085
Operating grants, subsidies and contributions		779,394	1,455,123	794,822
Fees and charges		116,369	100,411	145,216
Interest earnings		10,654	19,538	23,540
Goods and services tax		0	72,893	95,867
Other revenue		95,505	141,405	94,625
		1,588,620	2,442,815	1,744,155
Payments				
Employee costs		(993,547)	(799,326)	(981,330)
Materials and contracts		(790,215)	(528,496)	(708,805)
Utility charges		(125,768)	(131,887)	(120,108)
Interest expenses		(25,228)	(28,782)	(28,999)
Insurance expenses		(89,910)	(90,929)	(84,395)
Goods and services tax		0	(4,050)	0
Other expenditure		(151,673)	(242,061)	(172,250)
		(2,176,341)	(1,825,531)	(2,095,887)
Net cash provided by (used in) operating activities	3	(587,721)	617,284	(351,732)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(725,700)	(88,369)	(285,200)
Payments for construction of infrastructure		(744,185)	(573,708)	(588,199)
Non-operating grants, subsidies and contributions		932,769	429,379	375,131
Proceeds from sale of plant and equipment	4(b)	20,000	20,730	21,000
Proceeds on financial assets at amortised cost - self supporting loans	6(a)	8,465	9,557	9,556
Net cash provided by (used in) investing activities		(508,651)	(202,411)	(467,712)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(46,524)	(45,430)	(45,430)
Proceeds from new borrowings	6(b)	85,000	0	85,000
Net cash provided by (used in) financing activities		38,476	(45,430)	39,570
Net increase (decrease) in cash held		(1,057,896)	369,443	(779,874)
Cash at beginning of year		1,712,130	1,342,687	1,331,580
Cash and cash equivalents at the end of the year	3	654,234	1,712,130	551,706

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

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

NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
OPERATING ACTIVITIES			
Net current assets at start of financial year - surplus/(deficit)	1,078,351	952,207	944,775
	1,078,351	952,207	944,775
Revenue from operating activities (excluding rates)			
Governance	8,390	29,681	8,590
General purpose funding	493,172	989,941	505,782
Law, order, public safety	10,600	9,282	10,500
Health	160	160	0
Education and welfare	9,565	36,289	9,565
Housing	46,774	49,112	51,984
Community amenities	32,924	20,770	37,791
Recreation and culture	23,714	59,812	23,590
Transport	221,273	400,695	214,383
Economic services	82,633	65,850	75,956
Other property and services	81,635	75,098	81,070
	1,010,840	1,736,690	1,019,211
Expenditure from operating activities			
Governance	(460,474)	(362,398)	(451,875)
General purpose funding	(18,183)	(106,682)	(18,183)
Law, order, public safety	(44,570)	(34,491)	(41,530)
Health	(49,301)	(32,446)	(44,110)
Education and welfare	(7,124)	(7,708)	(7,124)
Housing	(187,708)	(183,273)	(182,108)
Community amenities	(134,586)	(244,670)	(132,456)
Recreation and culture	(683,175)	(730,958)	(710,019)
Transport	(1,392,741)	(1,191,058)	(1,243,931)
Economic services	(115,376)	(118,353)	(113,782)
Other property and services	(101,635)	243,523	(102,827)
	(3,194,873)	(2,768,514)	(3,047,945)
Non-cash amounts excluded from operating activities	1,018,532	983,468	952,608
Amount attributable to operating activities	(87,150)	903,851	(131,351)
INVESTING ACTIVITIES			
Non-operating grants, subsidies and contributions	9(b) 932,769	429,379	375,131
Purchase property, plant and equipment	4(a) (725,700)	(88,369)	(285,200)
Purchase and construction of infrastructure	4(a) (744,185)	(573,708)	(588,199)
Proceeds from disposal of assets	4(b) 20,000	20,730	21,000
Proceeds from self supporting loans	6(a) 8,465	9,557	9,556
Amount attributable to investing activities	(508,651)	(202,411)	(467,712)
FINANCING ACTIVITIES			
Repayment of borrowings	6(a) (46,524)	(45,430)	(45,430)
Proceeds from new borrowings	6(b) 85,000	0	85,000
Transfers to cash backed reserves (restricted assets)	7(a) (19,373)	(151,489)	(45,592)
Transfers from cash backed reserves (restricted assets)	7(a) 0	0	25,000
Amount attributable to financing activities	19,103	(196,919)	18,978
Budgeted deficiency before general rates	(576,698)	504,521	(580,085)
Estimated amount to be raised from general rates	1 576,698	573,830	580,085
Net current assets at end of financial year - surplus/(deficit)	2 (a)(iii) 0	1,078,351	0

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

SHIRE OF NUNGARIN
INDEX OF NOTES TO THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

Note 1	Rates	9
Note 2	Net Current Assets	12
Note 3	Reconciliation of Cash	15
Note 4(a)	Asset Acquisitions	16
Note 4(b)	Asset Disposals	17
Note 5	Asset Depreciation	18
Note 6	Borrowings	19
Note 7	Reserves	21
Note 8	Fees and Charges	22
Note 9	Grant Revenue	22
Note 10	Revenue Recognition	23
Note 11	Other Information	24
Note 12	Major Land Transactions	25
Note 13	Trading Undertakings and Major Trading Undertakings	26
Note 14	Interests in Joint Arrangements	27
Note 15	Trust	28
Note 16	Significant Accounting Policies - Other Information	29
Note 17	Budget Ratios	30
	Detailed Operating and Non-Operating Schedules	31

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

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2020/21 Budgeted rate revenue	2020/21 Budgeted interim rates	2020/21 Budgeted back rates	2020/21 Budgeted total revenue	2019/20 Actual total revenue	2019/20 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Uniform general rate									
Gross rental valuations									
GRV Townsites	0.123105	48	325,988	40,130	0	0	40,130	39,247	39,297
Unimproved valuations									
UV Rural	0.021021	105	24,645,004	518,062	0	0	518,062	513,228	519,860
UV Mining	0.021021	3	89,578	1,883	0	0	1,883	1,713	1,713
Sub-Totals		156	25,060,570	560,075	0	0	560,075	554,188	560,870
	Minimum								
Minimum payment									
	\$								
Gross rental valuations									
GRV Townsites	427	24	15,595	10,248	0	0	10,248	9,821	5,124
Unimproved valuations									
UV Rural	427	15	163,096	6,405	0	0	6,405	5,551	9,821
UV Mining	427	10	13,689	4,270	0	0	4,270	4,270	4,270
Sub-Totals		49	192,380	20,923	0	0	20,923	19,642	19,215
		205	25,252,950	580,998	0	0	580,998	573,830	580,085
Concessions (Refer note 1(e))							(4,300)	0	0
Total amount raised from general rates							576,698	573,830	580,085

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

The general rates detailed for the 2020/21 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
One payment		0	0.0%	8.0%
Option two				
Instalment 1		0	0.0%	8.0%
Instalment 2		5	3.0%	8.0%
Option three				
Instalment 1		0	0.0%	8.0%
Instalment 2		5	3.0%	8.0%
Instalment 3		5	3.0%	8.0%
Instalment 4		5	3.0%	8.0%

	2020/21 Budget revenue	2019/20 Actual revenue	2019/20 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	250	295	250
Instalment plan interest earned	700	749	1,000
Unpaid rates and service charge interest earned	9,500	13,534	9,500
	10,450	14,578	10,750

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

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

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

(d) Service Charges

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

(e) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2020/21 Budget	2019/20 Actual	2019/20 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
General Rates for Assessment A1018	Concession	100.0%		\$ 2,374	\$ 0	\$	0 Full payment of rates within 35 days of date of issue of rate notice	To help reduce the financial impacts of the COVID-19 crisis on local small businesses.
General Rates for Assessment A1057	Concession	100.0%		1,444	0		0 Full payment of rates within 35 days of date of issue of rate notice	To help reduce the financial impacts of the COVID-19 crisis on local small businesses.
General Rates for Assessment A1068	Concession	100.0%		482	0		0 Full payment of rates within 35 days of date of issue of rate notice	To help reduce the financial impacts of the COVID-19 crisis on local small businesses.
				4,300	0	0		

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

2 (a). NET CURRENT ASSETS

Items excluded from calculation of budgeted deficiency

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

Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
	\$	\$	\$
(i) Operating activities excluded from budgeted deficiency			
The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.			
Adjustments to operating activities			
Less: Movement in employee liabilities associated with restricted cash	0	6,922	0
Add: Loss on disposal of assets	4(b) 0	8,615	8,345
Add: Change in accounting policies	0	(52,978)	0
Add: Depreciation on assets	5 1,018,532	1,020,909	944,263
Non cash amounts excluded from operating activities	1,018,532	983,468	952,608
(ii) Current assets and liabilities excluded from budgeted deficiency			
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.			
Adjustments to net current assets			
Less: Cash - restricted reserves	3 (646,951)	(627,578)	(496,682)
Less: Current assets not expected to be received at end of year			
- current portion of self supporting loans receivable	(2,275)	(8,465)	0
- Land held for resale	(27,295)	(27,295)	0
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	50,528	46,524	45,711
- Employee benefit provisions	103,953	103,953	104,190
Total adjustments to net current assets	(522,040)	(512,861)	(346,781)

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

2 (a). NET CURRENT ASSETS (CONTINUED)

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

	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
Note	\$	\$	\$
(iii) Composition of estimated net current assets			
Current assets			
Cash and cash equivalents- unrestricted	4,556	1,047,281	55,024
Cash and cash equivalents - restricted			
Cash backed reserves	646,951	627,578	496,682
Unspent grants, subsidies and contributions	2,727	37,271	0
Financial assets - self supporting loans receivable	2,275	8,465	0
Receivables	73,476	109,102	33,869
Inventories	32,984	32,984	10,029
	762,969	1,862,681	595,604
Less: current liabilities			
Trade and other payables	(113,176)	(113,176)	(101,165)
Contract liabilities	(2,727)	(37,271)	0
Long term borrowings	(50,528)	(46,524)	(45,711)
Provisions	(74,498)	(74,498)	(101,947)
	(240,929)	(271,469)	(248,823)
Net current assets	522,040	1,591,212	346,781
Less: Total adjustments to net current assets	(522,040)	(512,861)	(346,781)
Closing funding surplus / (deficit)	0	1,078,351	0

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

2 (b). NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

CONTRACT ASSETS

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

PROVISIONS

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

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

INVENTORIES

General

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

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

Superannuation

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

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

LEASE LIABILITIES

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

TRADE AND OTHER RECEIVABLES

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

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

LAND HELD FOR RESALE

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

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

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

CONTRACT LIABILITIES

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

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

3. RECONCILIATION OF CASH

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

Note	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Cash at bank and on hand	26,655	1,084,551	55,024
Term deposits	627,579	627,579	496,682
	654,234	1,712,130	551,706
- Unrestricted cash and cash equivalents	4,556	1,047,281	55,024
- Restricted cash and cash equivalents	649,678	664,849	496,682
	654,234	1,712,130	551,706
The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents:			
Leave reserve	103,953	103,953	104,193
Plant	273,260	253,887	197,541
Office building	37,909	37,909	38,033
Swimming pool	45,219	45,219	20,330
Land development	2,086	2,086	2,089
Building	71,355	71,355	21,374
Community bus	111,306	111,306	111,060
Computer equipment/software	1,863	1,863	2,062
Unspent grants, subsidies and contributions	9 2,727	37,271	0
	649,678	664,849	496,682
Reconciliation of net cash provided by operating activities to net result			
Net result	(674,566)	(28,615)	(1,073,518)
Depreciation	5 1,018,532	1,020,909	944,263
(Profit)/loss on sale of asset	4(b) 0	8,615	8,345
(Increase)/decrease in receivables	35,626	70,033	144,859
(Increase)/decrease in inventories	0	4,339	0
Increase/(decrease) in payables	0	2,716	0
Increase/(decrease) in contract liabilities	(34,544)	(15,707)	0
Increase/(decrease) in employee provisions	0	(15,627)	(550)
Non-operating grants, subsidies and contributions	(932,769)	(429,379)	(375,131)
Net cash from operating activities	(587,721)	617,284	(351,732)

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

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

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program						2020/21 Budget total	2019/20 Actual total	2019/20 Budget total
	Governance	Law, order, public safety	Housing	Community amenities	Recreation and culture	Transport			
	\$	\$	\$	\$	\$	\$	\$	\$	
<i>Property, Plant and Equipment</i>									
Buildings - non-specialised	15,000	0	128,000	0	0	0	143,000	1,680	128,000
Buildings - specialised	0	353,700	0	10,000	30,000	0	393,700	0	55,000
Furniture and equipment	10,000	0	0	0	8,000	0	18,000	20,459	23,200
Plant and equipment	48,000	0	0	0	15,000	108,000	171,000	66,230	79,000
	73,000	353,700	128,000	10,000	53,000	108,000	725,700	88,369	285,200
<i>Infrastructure</i>									
Infrastructure - roads	0	0	0	0	0	498,359	498,359	530,256	558,199
Infrastructure - Parks & ovals	0	0	0	0	230,826	0	230,826	0	0
Infrastructure - Refuse	0	0	0	15,000	0	0	15,000	43,452	30,000
	0	0	0	15,000	230,826	498,359	744,185	573,708	588,199
Total acquisitions	73,000	353,700	128,000	25,000	283,826	606,359	1,469,885	662,077	873,399

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

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

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

4. FIXED ASSETS

(b) Disposals of Assets

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

	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss	2019/20 Actual Net Book Value	2019/20 Actual Sale Proceeds	2019/20 Actual Profit	2019/20 Actual Loss	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss
By Program	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Transport	20,000	20,000	0	0	29,345	20,730	0	(8,615)	29,345	21,000	0	(8,345)
	20,000	20,000	0	0	29,345	20,730	0	(8,615)	29,345	21,000	0	(8,345)
By Class												
<i>Property, Plant and Equipment</i>												
Plant and equipment	20,000	20,000	0	0	29,345	20,730	0	(8,615)	29,345	21,000	0	(8,345)
	20,000	20,000	0	0	29,345	20,730	0	(8,615)	29,345	21,000	0	(8,345)

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

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

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

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

5. ASSET DEPRECIATION

By Program

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

By Class

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - Drainage
Infrastructure - Parks & ovals
Infrastructure - Dams
Infrastructure - Refuse
Infrastructure - Other

2020/21 Budget	2019/20 Actual	2019/20 Budget
\$	\$	\$
26,165	26,167	22,930
7,481	7,480	7,341
1,165	1,165	1,616
2,745	2,726	2,745
45,446	45,342	49,096
17,955	13,252	17,955
254,985	254,371	272,525
601,555	601,550	509,020
1,585	1,584	1,585
59,450	67,272	59,450
1,018,532	1,020,909	944,263
54,827	54,955	84,556
122,901	123,188	118,170
12,249	12,278	3,669
91,733	91,947	79,062
547,646	548,924	475,433
4,971	4,983	6,192
6,689	6,705	6,909
12,183	12,211	12,582
16,765	16,804	17,315
1,284	1,287	1,326
147,284	147,627	139,049
1,018,532	1,020,909	944,263

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	30 to 50 years
Buildings - specialised	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	4 to 15 years
Infrastructure - roads	5 to 50 years
Infrastructure - footpaths	5 to 50 years
Infrastructure - Drainage	5 to 50 years
Infrastructure - Parks & ovals	5 to 50 years
Infrastructure - Dams	5 to 50 years
Infrastructure - Refuse	5 to 50 years
Infrastructure - Other	5 to 50 years

AMORTISATION

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

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

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

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

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2020/21	2020/21	Budget	2020/21	Actual	2019/20	2019/20	Actual	2019/20	Budget	2019/20	2019/20	Budget	2019/20
				Principal	Budget	Budget	Principal	Budget		Actual	Actual	Actual	Actual		Principal	Budget	Budget	Budget
				1 July 2020	New Loans	Principal Repayments	Principal outstanding 30 June 2021	Interest Repayments	Principal 1 July 2019	New Loans	Principal Repayments	Principal outstanding 30 June 2020	Interest Repayments	Principal 1 July 2019	New Loans	Principal Repayments	Principal outstanding 30 June 2020	Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance																		
Staff Housing Lot 191	63	WATC	6.39%	44,773	0	(8,884)	35,889	(2,721)	53,116	0	(8,343)	44,773	(3,045)	53,115	0	(8,343)	44,772	(3,263)
Housing																		
Aged Units Effluent System	70	WATC	1.70%	0	85,000	0	85,000	0	0	0	0	0	0	0	85,000	0	85,000	0
Recreation and culture																		
Community Recreation	65	WATC	7.32%	178,270	0	(17,051)	161,219	(12,588)	194,128	0	(15,858)	178,270	(13,756)	194,128	0	(15,858)	178,270	(13,781)
Transport																		
Shire Depot	68	WATC	3.82%	250,778	0	(12,124)	238,654	(9,465)	262,451	0	(11,673)	250,778	(9,753)	262,451	0	(11,673)	250,778	(9,915)
				473,821	85,000	(38,059)	520,762	(24,774)	509,695	0	(35,874)	473,821	(26,554)	509,694	85,000	(35,874)	558,820	(26,959)
Self Supporting Loans																		
Recreation and culture																		
Nungarin Golf Club	66	WATC	6.36%	0	0	0	0	0	1,325	0	(1,325)	0	(30)	1,326	0	(1,325)	1	(42)
Museum	67	WATC	4.64%	8,062	0	(2,173)	5,889	(349)	10,138	0	(2,076)	8,062	(214)	10,138	0	(2,076)	8,062	(447)
Football Club	69	WATC	2.21%	6,292	0	(6,292)	0	(105)	12,447	0	(6,155)	6,292	(237)	12,447	0	(6,155)	6,292	(241)
				14,354	0	(8,465)	5,889	(454)	23,910	0	(9,556)	14,354	(481)	23,911	0	(9,556)	14,355	(730)
				488,175	85,000	(46,524)	526,651	(25,228)	533,605	0	(45,430)	488,175	(27,035)	533,605	85,000	(45,430)	573,175	(27,689)

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

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

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

6. INFORMATION ON BORROWINGS

(b) New borrowings - 2020/21

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Grangarin units effluent system	WATC	Debenture	10	1.7%	\$ 85,000	\$ 7,790	\$ 85,000	\$ 0
					85,000	7,790	85,000	0

(c) Unspent borrowings

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

(d) Credit Facilities

	2020/21 Budget	2019/20 Actual	2019/20 Budget
Undrawn borrowing facilities credit standby arrangements	\$	\$	\$
Bank overdraft limit	200,000	200,000	200,000
Bank overdraft at balance date	0	0	0
Total amount of credit unused	200,000	200,000	200,000
Loan facilities			
Loan facilities in use at balance date	526,651	488,175	573,175

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

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

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance	2019/20 Actual Opening Balance	2019/20 Actual Transfer to	2019/20 Actual Transfer (from)	2019/20 Actual Closing Balance	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Leave reserve	103,953	0	0	103,953	103,643	310	0	103,953	103,643	550	0	104,193
(b) Plant	253,887	19,373	0	273,260	153,428	100,459	0	253,887	153,429	44,112	0	197,541
(c) Office building	37,909	0	0	37,909	37,828	81	0	37,909	37,828	205	0	38,033
(d) Swimming pool	45,219	0	0	45,219	45,084	135	0	45,219	45,085	245	(25,000)	20,330
(e) Land development	2,086	0	0	2,086	2,080	6	0	2,086	2,079	10	0	2,089
(f) Building	71,355	0	0	71,355	21,260	50,095	0	71,355	21,259	115	0	21,374
(g) Community bus	111,306	0	0	111,306	110,974	332	0	111,306	110,975	85	0	111,060
(h) Computer equipment/software	1,863	0	0	1,863	1,792	71	0	1,863	1,792	270	0	2,062
	627,578	19,373	0	646,951	476,089	151,489	0	627,578	476,090	45,592	(25,000)	496,682

(b) Cash Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave reserve	Ongoing	to be used to fund annual and long service leave requirements.
(b) Plant	Ongoing	to be used for the purchase of major plant.
(c) Office building	Ongoing	to be used for the construction of a new administration centre.
(d) Swimming pool	Ongoing	to be used for the refurbishment of the swimming pool.
(e) Land development	Ongoing	to be used to fund the development of a light industrial area.
(f) Building	Ongoing	to be used for the future building needs of the Shire.
(g) Community bus	Ongoing	to be used to restrict the excess monies from the Community Bus hire for maintenance.
(h) Computer equipment/software	Ongoing	to be used for major upgrades of Council's computer system.

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

8. FEES & CHARGES REVENUE

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Governance	6,490	6,976	6,690
General purpose funding	650	595	650
Law, order, public safety	600	1,440	500
Health	160	160	0
Housing	46,604	48,008	51,984
Community amenities	12,930	5,806	11,830
Recreation and culture	23,260	25,173	22,860
Economic services	20,700	7,827	7,000
Other property and services	4,975	8,932	4,710
	116,369	104,917	106,224

9. GRANT REVENUE

	Unspent grants, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Total Liability 30 June 2021	Current Liability 30 June 2021	2020/21 Budget	2019/20 Actual	2019/20 Budget
By Program:	\$	\$	\$	\$	\$	\$	\$	\$
(a) Operating grants, subsidies and contributions								
Governance				0		0	182	
General purpose funding				0		482,322	970,312	482,322
Law, order, public safety	3,617	0	(3,617)	0	0	6,000	3,842	6,000
Education and welfare				0		0	1,140	
Community amenities	19,994	0	(19,994)	0	0	19,994	24,026	25,961
Recreation and culture				0		0	25,545	
Transport				0		218,063	396,821	211,583
Economic services	10,933		(10,933)	0	0	61,933	48,962	68,956
Other property and services	2,727	0	0	2,727	2,727			
	37,271	0	(34,544)	2,727	2,727	788,312	1,470,830	794,822
(b) Non-operating grants, subsidies and contributions								
Law, order, public safety	0	0	0	0	0	323,700	0	0
Recreation and culture	0	0	0	0	0	230,826	0	0
Transport	0	0	0	0	0	378,243	429,379	375,131
	0	0	0	0	0	932,769	429,379	375,131
Total	37,271	0	(34,544)	2,727	2,727	1,721,081	1,900,209	1,169,953

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

	Budget Closing Balance 30 June 2021	Actual Balance 30 June 2020
Unspent grants, subsidies and contributions	2,727	37,271
	2,727	37,271

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

10. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

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

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

11. OTHER INFORMATION

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	0	1,489	2,310
- Other funds	454	3,766	10,730
Other interest revenue (refer note 1b)	10,200	14,283	10,500
	10,654	19,538	23,540
(b) Other revenue			
Reimbursements and recoveries	74,395	118,478	15,925
Other	21,110	22,927	78,700
	95,505	141,405	94,625
The net result includes as expenses:			
(c) Auditors remuneration			
Audit services	35,000	35,000	35,000
	35,000	35,000	35,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note 6(a))	25,228	27,035	27,689
Other	0	1,309	1,310
	25,228	28,344	28,999
(e) Elected members remuneration			
Meeting fees	9,320	9,045	9,320
Mayor/President's allowance	4,000	4,000	4,000
Travelling expenses	5,400	3,949	5,400
	18,720	16,994	18,720
(f) Write offs			
General rate	0	51	0
	0	51	0
(g) Low Value lease expenses			
Office equipment	1,872	1,746	0
	1,872	1,746	0

12. MAJOR LAND TRANSACTIONS

It is not anticipated any land transactions or major land transactions will occur in 2020/21

13. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2020/21.

14. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Shire will be party to any joint venture arrangements during 2020/21.

SIGNIFICANT ACCOUNTING POLICIES

INTERESTS IN JOINT ARRANGEMENTS

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

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

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

15. TRUST FUNDS

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

Detail	Balance 30 June 2020	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2021
	\$	\$	\$	\$
Unknown	200	0	0	200
	200	0	0	200

16. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

GOODS AND SERVICES TAX (GST)

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

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

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

17. BUDGET RATIOS

	2020/21 Budget	2019/20 Actual	2018/19 Actual	2017/18 Actual
Operating Surplus	(0.4877)	(0.0104)	(0.1707)	(0.3299)
Funds After Operations	0.3815	0.7598	0.7109	0.1255
PPE	0.0266	(0.0313)	(0.0317)	(0.0308)
Infrastructure	0.0190	(0.0037)	0.2209	(0.0062)
Cash Reserves	0.5063	0.3419	0.2840	0.2843
Borrowings	0.4059	0.2436	0.2680	0.0307
Debt Servicing	0.0573	0.0341	0.0343	0.0372
Average Rates (UV)	4,814	4,557	4,569	4,207
Average Rates (GRV)	836	818	750	710

The ratios are calculated as follows:

OPERATIONS

Operating Surplus $\frac{\text{Adjusted underlying surplus (or deficit)}}{\text{Adjusted underlying revenue}}$

Funds After Operations $\frac{\text{Funds remaining after operations}}{\text{General funds}}$

ASSET RATIOS

PPE $\frac{\text{Closing WDV value of PPE less Opening WDV value of PPE}}{\text{Opening WDV value of PPE}}$

Infrastructure $\frac{\text{Closing WDV Infrastructure less Opening WDV infrastructure}}{\text{Opening WDV Infrastructure}}$

FINANCING RATIOS

Cash Reserves $\frac{\text{Discretionary Reserve Balance}}{\text{General Funds}}$

Borrowings $\frac{\text{Principal outstanding}}{\text{General funds}}$

Debt Servicing $\frac{\text{Principal and interest due}}{\text{General funds}}$

RATES RATIOS

Average Rates $\frac{\text{Rate revenue per category}}{\text{Number of properties per category}}$



SHIRE OF NUNGARIN

**DETAILED OPERATING
AND
NON-OPERATING SCHEDULES**

2020-2021

Shire of NUNGARIN
DRAFT BUDGET 2020-2021

		ADOPTED BUDGET 2019-20		CURRENT YEAR 2019-20 30 JUNE 2020		DRAFT BUDGET 2020-21	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure
G/L	JOB						
Proceeds Sale of Assets							
504203	Proceeds On Asset Disposal	(\$21,000)	\$0	(\$20,730)	\$0	(\$20,000)	\$0
504202	Realisation on Assets Account	\$0	\$0	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0	\$0	\$0
PROCEEDS FROM SALE OF ASSETS		(\$21,000)	\$0	(\$20,730)	\$0	(\$20,000)	\$0
Written Down Value		\$0	\$0			\$0	\$0
	Written Down Value - Works Plant	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - WDV ON DISPOSAL OF ASSET		\$0	\$0	\$0	\$0	\$0	\$0
Total - GAIN/LOSS ON DISPOSAL OF ASSET		(\$21,000)	\$0	(\$20,730)	\$0	(\$20,000)	\$0
ABNORMAL ITEMS							
		\$0	\$0			\$0	\$0
Sub Total - ABNORMAL ITEMS		\$0	\$0			\$0	\$0
Total - ABNORMAL ITEMS		\$0	\$0	\$0	\$0	\$0	\$0
Total - OPERATING STATEMENT		(\$21,000)	\$0	(\$20,730)	\$0	(\$20,000)	\$0

Shire of NUNGARIN
DRAFT BUDGET 2020-2021

		ADOPTED BUDGET		CURRENT YEAR		DRAFT BUDGET	
		2019-20		2019-20		2020-21	
		30 JUNE 2020		30 JUNE 2020		2020-21	
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure
RATES							
OPERATING EXPENDITURE							
203101	Write Off of Rates - Prior Years (ECL)	\$0	\$0	\$0	\$89,349	\$0	\$0
203199	Rates - Admin Costs Allocated	\$0	\$18,183	\$0	\$17,333	\$0	\$18,183
Sub Total - GENERAL RATES OP EXP		\$0	\$18,183	\$0	\$106,682	\$0	\$18,183
OPERATING INCOME							
303101	Rates Levied - GRV/UV	(\$579,985)	\$0	(\$573,881)	\$0	(\$580,998)	\$0
303115	Rates Written Off - Minor Balances	\$0	\$0	\$51	\$0	\$0	\$0
303116	Rates Discount Allowed	\$0	\$0	\$0	\$0	\$0	\$0
303117	Rates Concessions	\$0	\$0	\$0	\$0	\$4,300	\$0
Sub Total - GENERAL RATES OP INC		(\$579,985)	\$0	(\$573,830)	\$0	(\$576,698)	\$0
Total - GENERAL RATES		(\$579,985)	\$18,183	(\$573,830)	\$106,682	(\$576,698)	\$18,183
OTHER GENERAL PURPOSE FUNDING							
OPERATING EXPENDITURE							
203201	Interest on Overdraft	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/E)		\$0	\$0	\$0	\$0	\$0	\$0
OPERATING INCOME							
303201	Non Payment Penalty	(\$9,500)	\$0	(\$13,534)	\$0	(\$9,500)	\$0
303203	Instalment Plan Interest	(\$1,000)	\$0	(\$749)	\$0	(\$700)	\$0
303204	Instalment Admin Fee	(\$250)	\$0	(\$295)	\$0	(\$250)	\$0
303206	Rates Account Enquiry & Advice Fee	(\$400)	\$0	(\$300)	\$0	(\$400)	\$0
303210	Grants Commission General	(\$482,322)	\$0	(\$970,312)	\$0	(\$482,322)	\$0
303220	Interest - Leave Reserve	(\$550)	\$0	(\$310)	\$0	\$0	\$0
303221	Interest - Plant Reserve	(\$830)	\$0	(\$459)	\$0	\$0	\$0
303222	Interest - Office Building Reserve	(\$205)	\$0	(\$81)	\$0	\$0	\$0
303223	Interest - Swimming Pool Reserve	(\$245)	\$0	(\$135)	\$0	\$0	\$0
303225	Interest - Land Development Reserve	(\$10)	\$0	(\$6)	\$0	\$0	\$0
303226	Interest - Building Reserve	(\$115)	\$0	(\$95)	\$0	\$0	\$0
303227	Interest - Community Bus Reserve	(\$85)	\$0	(\$332)	\$0	\$0	\$0
303228	Interest - Computer Equipment/Software Reserve	(\$270)	\$0	(\$71)	\$0	\$0	\$0
303235	Interest - Muni Investments	(\$10,000)	\$0	(\$3,263)	\$0	\$0	\$0
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/IN		(\$505,782)	\$0	(\$989,941)	\$0	(\$493,172)	\$0
Total - OTHER GENERAL PURPOSE FUNDING		(\$505,782)	\$0	(\$989,941)	\$0	(\$493,172)	\$0
Total - GENERAL PURPOSE FUNDING		(\$1,085,767)	\$18,183	(\$1,563,771)	\$106,682	(\$1,069,870)	\$18,183

Shire of NUNGARIN
DRAFT BUDGET 2020-2021

		ADOPTED BUDGET		CURRENT YEAR		DRAFT BUDGET	
		2019-20		2019-20		2020-21	
		30 JUNE 2020		30 JUNE 2020		2020-21	
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure
MEMBERS OF COUNCIL							
OPERATING EXPENDITURE							
204101	Members of Council - Travelling	\$0	\$5,400	\$0	\$3,949	\$0	\$5,400
204102	Members of Council - Conference Expenses	\$0	\$20,627	\$0	\$11,497	\$0	\$4,500
204103	Members of Council - Election Expenses	\$0	\$6,000	\$0	\$2,550	\$0	\$0
204104	Members of Council - Presidents Allowance	\$0	\$4,000	\$0	\$4,000	\$0	\$4,000
204105	Members of Council - Refreshments & Receptions	\$0	\$12,900	\$0	\$9,671	\$0	\$10,000
204106	Members of Council - Chamber Maintenance	\$0	\$0	\$0	\$3,958	\$0	\$500
204107	Members of Council - Grants Consultant	\$0	\$0	\$0	\$0	\$0	\$0
204108	Members of Council - Insurance	\$0	\$40,245	\$0	\$47,425	\$0	\$43,245
204109	Members of Council - Subscriptions & Publications	\$0	\$20,700	\$0	\$18,537	\$0	\$17,200
204110	Members of Council - Other Minor Expenditure	\$0	\$50	\$0	\$0	\$0	\$50
204111	Members of Council - Sitting Fees	\$0	\$9,320	\$0	\$9,045	\$0	\$9,320
204112	Members of Council - Councillor Training	\$0	\$7,000	\$0	\$4,000	\$0	\$7,000
204199	Members of Council - Admin Costs Allocated	\$0	\$325,633	\$0	\$310,418	\$0	\$359,259
Sub Total - MEMBERS OF COUNCIL OP/EXP		\$0	\$451,875	\$0	\$425,049	\$0	\$460,474
OPERATING INCOME							
		\$0	\$0			\$0	\$0
		\$0	\$0			\$0	\$0
Sub Total - MEMBERS OF COUNCIL OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - MEMBERS OF COUNCIL		\$0	\$451,875	\$0	\$425,049	\$0	\$460,474
GOVERNANCE							
OPERATING EXPENDITURE							
204201	Governance - Vehicle Expenses	\$0	\$6,550	\$0	\$5,628	\$0	\$6,550
204202	Governance - Salaries	\$0	\$272,956	\$0	\$257,296	\$0	\$286,811
204203	Governance - Long Service Leave	\$0	\$0	\$0	\$0	\$0	\$0
204204	Governance - Accrued Wages/Leave	\$0	\$7,986	\$0	(\$1,538)	\$0	\$7,986
204205	Governance - Superannuation	\$0	\$39,060	\$0	\$33,607	\$0	\$39,633
204206	BM02 Governance - Admin Building Maintenance	\$0	\$14,400	\$0	\$24,054	\$0	\$18,900
204207	GG01 Governance - Admin Office Garden Maintenance	\$0	\$4,099	\$0	\$43,850	\$0	\$4,099
204208	Governance - Electricity	\$0	\$5,685	\$0	\$0	\$0	\$0
204209	Governance - Staff Training, Travel & Accommodation	\$0	\$7,000	\$0	\$0	\$0	\$7,000
204210	Governance - Staff Uniforms	\$0	\$2,400	\$0	\$598	\$0	\$2,400
204211	Governance - Printing & Stationery	\$0	\$7,572	\$0	\$4,667	\$0	\$7,572
204212	Governance - Telephone Expenses	\$0	\$17,000	\$0	\$15,511	\$0	\$17,000
204213	Governance - Postage & Freight	\$0	\$900	\$0	\$985	\$0	\$900
204214	Governance - Advertising	\$0	\$4,000	\$0	\$491	\$0	\$4,000
204215	Governance - Office Equipment Maintenance	\$0	\$2,500	\$0	\$1,530	\$0	\$2,500
204216	Governance - Computer Services	\$0	\$29,460	\$0	\$28,584	\$0	\$29,460
204217	Governance - Bank Charges	\$0	\$9,000	\$0	\$5,525	\$0	\$9,000
204218	Governance - Office Expenses Other	\$0	\$14,642	\$0	\$21,469	\$0	\$14,642
204220	Governance - NEWROC Executive Officer	\$0	\$18,000	\$0	\$13,000	\$0	\$18,000
204221	Governance - Staff Conference Expenses	\$0	\$5,000	\$0	\$2,325	\$0	\$5,000
204222	Governance - Accounting Services	\$0	\$35,000	\$0	\$34,675	\$0	\$35,000
204223	Governance - Audit Fees	\$0	\$35,000	\$0	\$35,000	\$0	\$35,000
204224	Governance - Valuation Expenses	\$0	\$2,600	\$0	\$3,113	\$0	\$2,600
204225	Governance - Legal Expenses	\$0	\$25,000	\$0	\$19,786	\$0	\$25,000
204230	Governance - Depreciation	\$0	\$22,930	\$0	\$26,167	\$0	\$26,165
204231	Governance - FBT	\$0	\$23,100	\$0	\$21,120	\$0	\$23,100
204235	Governance - Integrated Strategic Planning	\$0	\$23,000	\$0	\$11,750	\$0	\$23,000
204236	BM03 Governance - Building Maint Lot 186 Danberrin	\$0	\$14,007	\$0	\$25,609	\$0	\$14,007
204238	Governance - Building Maint Lot 191 Danberrin	\$0	\$5,265	\$0	\$2,865	\$0	\$5,265
204239	Governance - Loan 63 Lot 191 Interest	\$0	\$3,263	\$0	\$3,045	\$0	\$2,721
204240	Governance - Other Employee Expenses	\$0	\$2,500	\$0	\$2,282	\$0	\$2,500
204241	Governance - Fair Valuation Expenses	\$0	\$0	\$0	\$0	\$0	\$14,000
204242	Governance - Executive Recruitment	\$0	\$0	\$0	\$0	\$0	\$5,000
204244	Interest on Insurance Premium Financing	\$0	\$1,310	\$0	\$1,309	\$0	\$0
204299	Governance - Admin Costs Recovered	\$0	(\$61,184)	\$0	(\$630,290)	\$0	(\$694,810)
Sub Total - GOVERNANCE - GENERAL OP/EXP		\$0	\$0	\$0	(\$62,651)	\$0	\$0

Shire of NUNGARIN
DRAFT BUDGET 2020-2021

		ADOPTED BUDGET		CURRENT YEAR		DRAFT BUDGET	
		2019-20		2019-20		2020-21	
		30 JUNE 2020		30 JUNE 2020		2020-21	
		Income Expenditure		Income Expenditure		Income Expenditure	
G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme					
OPERATING INCOME							
304201	Governance - Reimbursements	\$0	\$0	(\$8,227)	\$0	\$0	\$0
304202	Governance - Commissions	(\$1,900)	\$0	(\$2,272)	\$0	(\$1,900)	\$0
304203	Governance - Charges Photocopying	(\$50)	\$0	\$0	\$0	\$0	\$0
304204	Governance - Sale of Electoral Rolls	(\$50)	\$0	\$0	\$0	\$0	\$0
304205	Governance - Sale of History Books	(\$250)	\$0	(\$736)	\$0	(\$250)	\$0
304206	Governance - Charges Other	(\$100)	\$0	\$0	\$0	\$0	\$0
304209	Governance - Legal Costs Recovered	\$0	\$0	(\$12,205)	\$0	\$0	\$0
304217	Governance - Staff Housing Rent Lot 186	(\$3,120)	\$0	(\$3,120)	\$0	(\$3,120)	\$0
304218	Governance - Staff Housing Rent Lot 191	(\$3,120)	\$0	(\$3,120)	\$0	(\$3,120)	\$0
Sub Total - GOVERNANCE - GENERAL OP/INC		(\$8,590)	\$0	(\$29,681)	\$0	(\$8,390)	\$0
Total - GOVERNANCE - GENERAL		(\$8,590)	\$0	(\$29,681)	(\$62,651)	(\$8,390)	\$0
Total - GOVERNANCE		(\$8,590)	\$451,875	(\$29,681)	\$362,398	(\$8,390)	\$460,474

Shire of NUNGARIN
DRAFT BUDGET 2020-2021

		ADOPTED BUDGET		CURRENT YEAR		DRAFT BUDGET	
		2019-20		2019-20		2020-21	
		30 JUNE 2020		30 JUNE 2020		2020-21	
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure
LAW, ORDER AND PUBLIC SAFETY							
FIRE PREVENTION							
OPERATING EXPENDITURE							
205101	Fire Prevention - Plant Purchase & Equipment < \$1200	\$0	\$300	\$0	\$3,693	\$0	\$300
205102	Fire Prevention - Maintenance of Plant & Equipment	\$0	\$17	\$0	\$0	\$0	\$17
205103	Fire Prevention - Maintenance of Vehicles	\$0	\$3,500	\$0	\$0	\$0	\$3,500
205104	Fire Prevention - Maintenance of Land & Buildings	\$0	\$2,000	\$0	\$0	\$0	\$2,000
205105	Fire Prevention - Depreciation	\$0	\$7,341	\$0	\$7,481	\$0	\$7,481
205106	Fire Prevention - Utilities, Rates & Taxes	\$0	\$150	\$0	\$964	\$0	\$150
205107	Fire Prevention - Other Goods & Services	\$0	\$5,000	\$0	\$0	\$0	\$5,000
205108	Fire Prevention - Insurances	\$0	\$3,545	\$0	\$2,870	\$0	\$3,545
205109	Fire Prevention - Plant Purchase & Equipment \$1200 - \$5000	\$0	\$0	\$0	\$0	\$0	\$0
205110	Fire Prevention - Clothing & Accessories	\$0	\$0	\$0	\$0	\$0	\$0
205199	Fire Prevention - Allocation of Admin Overheads	\$0	\$9,918	\$0	\$9,454	\$0	\$9,918
Sub Total - FIRE PREVENTION OP/EXP		\$0	\$31,771	\$0	\$24,461	\$0	\$31,911
OPERATING INCOME							
305101	Fire Prevention - Insurance Claims Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0
305102	Fire Prevention - Bush Fire Uniform Sales	\$0	\$0	\$0	\$0	\$0	\$0
305103	Fire Prevention - Reimbursements Other	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - FIRE PREVENTION OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - FIRE PREVENTION		\$0	\$31,771	\$0	\$24,461	\$0	\$31,911
ANIMAL CONTROL							
OPERATING EXPENDITURE							
205202	Animal Control - Destruction & Disposal	\$0	\$1,200	\$0	\$0	\$0	\$4,200
205203	Animal Control - Other Expenditure	\$0	\$3,500	\$0	\$5,303	\$0	\$3,500
205299	Animal Control - Allocation of Admin Overheads	\$0	\$4,959	\$0	\$4,727	\$0	\$4,959
Sub Total - ANIMAL CONTROL OP/EXP		\$0	\$9,659	\$0	\$10,030	\$0	\$12,659
OPERATING INCOME							
305201	Animal Control - Fines & Penalties	(\$100)	\$0	(\$730)	\$0	(\$200)	\$0
305203	Animal Control - Dog Registrations	(\$400)	\$0	(\$710)	\$0	(\$400)	\$0
Sub Total - ANIMAL CONTROL OP/INC		(\$500)	\$0	(\$1,440)	\$0	(\$600)	\$0
Total - ANIMAL CONTROL		(\$500)	\$9,659	(\$1,440)	\$10,030	(\$600)	\$12,659
EMERGENCY SERVICES							
OPERATING EXPENDITURE							
Sub Total - EMERGENCY SERVICES OP/EXP		\$0	\$0	\$0	\$0	\$0	\$0
OPERATING INCOME							
305301	Emerg Serv - ESL Grant Operating	(\$6,000)	\$0	(\$3,842)	\$0	(\$6,000)	\$0
305302	Emerg Serv - ESL Grant Commission	(\$4,000)	\$0	(\$4,000)	\$0	(\$4,000)	\$0
305303	Emerg Serv - ESL Grant Capital	\$0	\$0	\$0	\$0	(\$323,700)	\$0
Sub Total - EMERGENCY SERVICES OP/INC		(\$10,000)	\$0	(\$7,842)	\$0	(\$333,700)	\$0
Total - EMERGENCY SERVICES		(\$10,000)	\$0	(\$7,842)	\$0	(\$333,700)	\$0
OTHER LAW ORDER & PUBLIC SAFETY							
OPERATING EXPENDITURE							
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/E		\$0	\$0	\$0	\$0	\$0	\$0
OPERATING INCOME							
305401	Other Law - Crime Prevention Grant	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP /I		\$0	\$0	\$0	\$0	\$0	\$0
Total - OTHER LAW ORDER PUBLIC SAFETY		\$0	\$0	\$0	\$0	\$0	\$0
Total - LAW ORDER & PUBLIC SAFETY		(\$10,500)	\$41,430	(\$9,282)	\$34,491	(\$334,300)	\$44,570

Shire of NUNGARIN
DRAFT BUDGET 2020-2021

		ADOPTED BUDGET		CURRENT YEAR		DRAFT BUDGET	
		2019-20		2019-20		2020-21	
		30 JUNE 2020		30 JUNE 2020		2020-21	
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure
HEALTH ADMINISTRATION & INSPECTION							
OPERATING EXPENDITURE							
207101	PREV SRVCS - Depreciation	\$0	\$1,616	\$0	\$1,165	\$0	\$1,165
207102	PREV SRVCS - Group Region Scheme	\$0	\$11,600	\$0	\$9,992	\$0	\$20,000
207103	PREV SRVCS - Loss on Disposal of Asset	\$0	\$0	\$0	\$0	\$0	\$0
207199	PREV SRVCS - Admin Costs Allocated	\$0	\$1,653	\$0	\$1,576	\$0	\$1,653
Sub Total - HEALTH ADMIN & INSPECTION OP/EXP		\$0	\$14,869	\$0	\$12,733	\$0	\$22,818
OPERATING INCOME							
307101	Health - Fees & Charges	\$0	\$0	(\$160)	\$0	(\$160)	\$0
Sub Total - HEALTH ADMIN & INSPECTION OP/INC		\$0	\$0	(\$160)	\$0	(\$160)	\$0
Total - HEALTH ADMIN & INSPECTION		\$0	\$14,869	(\$160)	\$12,733	(\$160)	\$22,818
PREVENTIVE SERVICES- PEST CONTROL							
OPERATING EXPENDITURE							
207201	Pest - Mosquito Control	\$0	\$5,858	\$0	\$0	\$0	\$0
Sub Total - PEST CONTROL OP/EXP		\$0	\$5,858	\$0	\$0	\$0	\$0
OPERATING INCOME							
Sub Total - PEST CONTROL OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - PEST CONTROL		\$0	\$5,858	\$0	\$0	\$0	\$0
PREVENTIVE SERVICES - OTHER							
OPERATING EXPENDITURE							
207301	Prev Svcs Other - Analytical Expenses	\$0	\$364	\$0	\$0	\$0	\$364
Sub Total - PREVENTIVE SRVS - OP/EXP		\$0	\$364	\$0	\$0	\$0	\$364
OPERATING INCOME							
Sub Total - PREVENTIVE SRVS - OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - PREVENTIVE SERVICES		\$0	\$364	\$0	\$0	\$0	\$364
OTHER HEALTH							
OPERATING EXPENDITURE							
207402	Other Health - Emergency Services Shed	\$0	\$1,160	\$0	\$839	\$0	\$1,160
207499	Other Health - Allocation of Admin Overheads	\$0	\$4,959	\$0	\$4,727	\$0	\$4,959
Sub Total - OTHER HEALTH OP/EXP		\$0	\$6,119	\$0	\$5,567	\$0	\$6,119
OPERATING INCOME							
Sub Total - OTHER HEALTH OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - OTHER HEALTH		\$0	\$6,119	\$0	\$5,567	\$0	\$6,119

Shire of NUNGARIN
DRAFT BUDGET 2020-2021

G/L JOB		Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		ADOPTED BUDGET		CURRENT YEAR		DRAFT BUDGET	
				2019-20		2019-20		2020-21	
				Income	Expenditure	Income	Expenditure	Income	Expenditure
DOCTOR SERVICES									
OPERATING EXPENDITURE									
207502		Doctor Svcs - Office Expenses	\$0	\$8,000	\$0	\$7,744	\$0	\$10,000	
207503		Doctor Svcs - Vehicle Expenses	\$0	\$6,200	\$0	\$3,075	\$0	\$6,200	
207504		Doctor Svcs - Housing Expenses	\$0	\$2,700	\$0	\$3,328	\$0	\$3,800	
Sub Total - DOCTOR SERVICES OP/EXP			\$0	\$16,900	\$0	\$14,147	\$0	\$20,000	
OPERATING INCOME									
			\$0	\$0	\$0	\$0	\$0	\$0	
Sub Total - DOCTOR SERVICES OP/INC			\$0	\$0	\$0	\$0	\$0	\$0	
Total - DOCTOR SERVICES			\$0	\$16,900	\$0	\$14,147	\$0	\$20,000	
Total - HEALTH			\$0	\$44,110	(\$160)	\$32,446	(\$160)	\$49,301	

Shire of NUNGARIN
DRAFT BUDGET 2020-2021

		ADOPTED BUDGET		CURRENT YEAR		DRAFT BUDGET	
		2019-20		2019-20		2020-21	
		30 JUNE 2020		30 JUNE 2020		2020-21	
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure
CARE OF FAMILIES AND CHILDREN							
OPERATING EXPENDITURE							
208107	Care of Fam - Family Counsellor Vehicle Expenses	\$0	\$1,074	\$0	\$1,831	\$0	\$1,074
208108	Care of Fam - Family Counsellor Other Expenses	\$0	\$0	\$0	\$0	\$0	\$0
208109	Care of Fam - Family Counsellor Other Minor Expenses	\$0	\$0	\$0	\$0	\$0	\$0
208110	Care of Fam - Loss on Sale of Asset	\$0	\$0	\$0	\$0	\$0	\$0
208111	Care of Fam - Depreciation	\$0	\$2,745	\$0	\$2,726	\$0	\$2,745
208199	Care of Fam - Administration Allocations	\$0	\$1,653	\$0	\$1,576	\$0	\$1,653
Sub Total - CARE OF FAMILIES AND CHILDREN OP/EXP		\$0	\$5,472	\$0	\$6,133	\$0	\$5,472
OPERATING INCOME							
308101	Care of Fam - Reimbursement Wages	\$0	\$0	(\$25,477)	\$0	\$0	\$0
308102	Care of Fam - Profit on Sale of Asset	\$0	\$0	\$0	\$0	\$0	\$0
308103	Care of Fam - Reimbursements Other	(\$9,565)	\$0	(\$10,812)	\$0	(\$9,565)	\$0
308104	Care of Fam - Government Grants	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - CARE OF FAMILIES AND CHILDREN OP/INC		(\$9,565)	\$0	(\$36,289)	\$0	(\$9,565)	\$0
Total - CARE OF FAMILIES AND CHILDREN		(\$9,565)	\$5,472	(\$36,289)	\$6,133	(\$9,565)	\$5,472
AGED & DISABLED - OTHER							
OPERATING EXPENDITURE							
208299	Aged & Disabled - Allocation of Admin Overheads	\$0	\$1,652	\$0	\$1,575	\$0	\$1,652
Sub Total - OTHER WELFARE OP/EXP		\$0	\$1,652	\$0	\$1,575	\$0	\$1,652
OPERATING INCOME							
308201	Aged & Disabled - Nungarin Aged Home Care Income	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - OTHER WELFARE OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - OTHER WELFARE		\$0	\$1,652	\$0	\$1,575	\$0	\$1,652
Total - EDUCATION & WELFARE		(\$9,565)	\$7,124	(\$36,289)	\$7,708	(\$9,565)	\$7,124

Shire of NUNGARIN
DRAFT BUDGET 2020-2021

		ADOPTED BUDGET		CURRENT YEAR		DRAFT BUDGET	
		2019-20		2019-20		2020-21	
		30 JUNE 2020		30 JUNE 2020		2020-21	
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure
STAFF HOUSING							
OPERATING EXPENDITURE							
209202	Staff Housing - Depreciation	\$0	\$18,300	\$0	\$16,382	\$0	\$16,385
209299	Staff Housing - Administration Allocations	\$0	\$4,959	\$0	\$4,727	\$0	\$4,959
Sub Total - STAFF HOUSING OP/EXP		\$0	\$23,259	\$0	\$21,110	\$0	\$21,344
OPERATING INCOME							
Sub Total - STAFF HOUSING OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - STAFF HOUSING		\$0	\$23,259	\$0	\$21,110	\$0	\$21,344
AGED PERSONS ACCOMMODATION							
OPERATING EXPENDITURE							
209101	Aged Pers Acc - Unit 1 Maintenance	\$0	\$1,615	\$0	\$2,607	\$0	\$1,615
209102	Aged Pers Acc - Unit 2 Maintenance	\$0	\$1,250	\$0	\$2,768	\$0	\$1,250
209103	Aged Pers Acc - Unit 3 Maintenance	\$0	\$1,400	\$0	\$1,177	\$0	\$1,400
209104	Aged Pers Acc - Unit 4 Maintenance	\$0	\$1,290	\$0	\$3,733	\$0	\$1,290
209105	Aged Pers Acc - Unit 5 Maintenance	\$0	\$3,600	\$0	\$1,861	\$0	\$3,600
209106	Aged Pers Acc - Unit 6 Maintenance	\$0	\$1,550	\$0	\$1,511	\$0	\$1,550
209107	Aged Pers Acc - Maintenance All Units	\$0	\$66,040	\$0	\$73,947	\$0	\$78,580
209108	Aged Pers Acc - Depreciation	\$0	\$14,206	\$0	\$14,107	\$0	\$14,206
209110	Aged Pers Acc - Contribution Towards CEACA Housing	\$0	\$23,450	\$0	\$20,000	\$0	\$20,000
209111	CEACA Unit 1 Maintenance - 19 Second Ave	\$0	\$5	\$0	\$31	\$0	\$35
209112	CEACA Unit 2 Maintenance 19 Second Ave	\$0	\$5	\$0	\$31	\$0	\$35
209113	CEACA Common Area Maintenance 19 Second Ave	\$0	\$0	\$0	\$121	\$0	\$100
209199	Aged Pers Acc - Administration Allocations	\$0	\$1,653	\$0	\$1,576	\$0	\$1,653
Sub Total - AGED PERSONS ACCOMMODATION OP/EXP		\$0	\$116,064	\$0	\$123,469	\$0	\$125,314
OPERATING INCOME							
309101	Aged Pers Acc - Unit 1 Rent	(\$2,886)	\$0	(\$2,978)	\$0	(\$2,886)	\$0
309102	Aged Pers Acc - Unit 2 Rent	(\$2,886)	\$0	(\$3,022)	\$0	(\$2,886)	\$0
309103	Aged Pers Acc - Unit 3 Rent	(\$2,886)	\$0	(\$3,138)	\$0	(\$2,886)	\$0
309104	Aged Pers Acc - Unit 4 Rent	(\$2,886)	\$0	(\$111)	\$0	(\$100)	\$0
309105	Aged Pers Acc - Unit 5 Rent	(\$4,680)	\$0	(\$4,750)	\$0	(\$4,680)	\$0
309106	Aged Pers Acc - Unit 6 Rent	(\$4,680)	\$0	(\$4,160)	\$0	(\$2,886)	\$0
309107	Aged Pers Acc - Gas Consumption Charges	(\$1,700)	\$0	(\$921)	\$0	(\$900)	\$0
309108	Aged Pers Acc - Reimbursements CEACA	\$0	\$0	(\$183)	\$0	(\$170)	\$0
Sub Total - AGED PERSONS ACCOMMODATION OP/INC		(\$22,604)	\$0	(\$19,263)	\$0	(\$17,394)	\$0
Total - AGED PERSONS ACCOMMODATION		(\$22,604)	\$116,064	(\$19,263)	\$123,469	(\$17,394)	\$125,314
HOUSING OTHER							
OPERATING EXPENDITURE							
209301	BM12 Other Housing - Building Maint Lot 51	\$0	\$10,130	\$0	\$4,038	\$0	\$10,130
209302	BM13 Other Housing - Building Maint Flat B	\$0	\$1,138	\$0	\$134	\$0	\$1,138
209304	BM15 Other Housing - Building Maint Flat A	\$0	\$790	\$0	\$134	\$0	\$790
209305	Other Housing - Depreciation	\$0	\$16,590	\$0	\$14,852	\$0	\$14,855
209306	BM16 Other Housing - Building Maint Lot 61 First	\$0	\$1,490	\$0	\$1,715	\$0	\$1,490
209307	BM17 Other Housing - Building Maint Lot 103 Second	\$0	\$848	\$0	\$5,836	\$0	\$848
209313	BM36 Other Housing - Building Maint Lot 110 Second Avenue	\$0	\$1,250	\$0	\$942	\$0	\$1,250
209314	BM37 Other Housing - Building Maint Lot 75 First Avenue Unit A	\$0	\$785	\$0	\$958	\$0	\$785
209315	BM38 Other Housing - Building Maint Lot 75 First Avenue Unit B	\$0	\$1,400	\$0	\$1,678	\$0	\$1,400
209316	27 (Lot 98) Second Avenue Maintenance	\$0	\$50	\$0	\$264	\$0	\$50
209317	29 (Lot 99) Second Avenue Maintenance	\$0	\$50	\$0	\$264	\$0	\$50
209399	Housing - Allocation of Admin Overheads	\$0	\$8,265	\$0	\$7,879	\$0	\$8,265
Sub Total - HOUSING OTHER OP/EXP		\$0	\$42,785	\$0	\$38,694	\$0	\$41,051
OPERATING INCOME							
309305	Other Housing - Lot 61 First Ave Rent	(\$4,680)	\$0	(\$4,680)	\$0	(\$4,680)	\$0
309306	Other Housing - Lot 103 Second Ave Rent	(\$4,420)	\$0	(\$4,452)	\$0	(\$4,420)	\$0
309307	Other Housing - Lot 51 First Ave Rent	(\$3,120)	\$0	(\$2,640)	\$0	(\$3,120)	\$0
309310	Other Housing - Lot 81 Danberrin Rent	(\$3,120)	\$0	(\$3,120)	\$0	(\$3,120)	\$0
309312	Other Housing - Lot 110 Second Ave Rent	(\$6,500)	\$0	(\$6,801)	\$0	(\$6,500)	\$0
309313	Other Housing - Lot 75 First Ave Unit A Rent	(\$4,420)	\$0	(\$5,036)	\$0	(\$4,420)	\$0
309314	Other Housing - Lot 75 First Ave Unit B Rent	(\$3,120)	\$0	(\$3,120)	\$0	(\$3,120)	\$0
Sub Total - HOUSING OTHER OP/INC		(\$29,380)	\$0	(\$29,849)	\$0	(\$29,380)	\$0
Total - HOUSING OTHER		(\$29,380)	\$42,785	(\$29,849)	\$38,694	(\$29,380)	\$41,051
Total - HOUSING		(\$51,984)	\$182,108	(\$49,112)	\$183,273	(\$46,774)	\$187,708

Shire of NUNGARIN
DRAFT BUDGET 2020-2021

		ADOPTED BUDGET		CURRENT YEAR		DRAFT BUDGET	
		2019-20		2019-20		2020-21	
		30 JUNE 2020		30 JUNE 2020		2020-21	
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure
SANITATION - HOUSEHOLD REFUSE							
OPERATING EXPENDITURE							
210101	Sanitation House - Domestic Refuse Collection	\$0	\$10,190	\$0	\$10,883	\$0	\$10,381
210102	Sanitation House - Refuse Site Maintenance	\$0	\$13,349	\$0	\$116,260	\$0	\$13,349
210103	Sanitation House - Other Minor Expenditure	\$0	\$0	\$0	\$1,160	\$0	\$0
210104	Sanitation House - Recycling Collections	\$0	\$6,020	\$0	\$5,964	\$0	\$6,020
210105	Sanitation House - Pensioner Refuse Rebate	\$0	\$1,000	\$0	\$0	\$0	\$0
210107	Sanitation House - Depreciation	\$0	\$1,290	\$0	\$1,287	\$0	\$1,290
210199	Sanitation House - Administration Allocations	\$0	\$1,653	\$0	\$1,576	\$0	\$1,653
Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP		\$0	\$33,502	\$0	\$137,129	\$0	\$32,693
OPERATING INCOME							
310101	Sanitation House - Charges Refuse Removal	(\$10,530)	\$0	(\$12,523)	\$0	(\$10,530)	\$0
310102	Sanitation House - Recycling Grant	\$0	\$0	\$0	\$0	\$0	\$0
310103	Sanitation House - Zero Waste	\$0	\$0	\$0	\$0	\$0	\$0
310104	Sanitation House -	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - SANITATION H/HOLD REFUSE OP/INC		(\$10,530)	\$0	(\$12,523)	\$0	(\$10,530)	\$0
Total - SANITATION HOUSEHOLD REFUSE		(\$10,530)	\$33,502	(\$12,523)	\$137,129	(\$10,530)	\$32,693
SANITATION OTHER							
OPERATING EXPENDITURE							
210202	Sanitation Other - Drum Muster Expenses	\$0	\$0	\$0	\$197	\$0	\$0
210299	Sanitation Other - Administration Allocations	\$0	\$1,653	\$0	\$1,576	\$0	\$1,653
Sub Total - SANITATION OTHER OP/EXP		\$0	\$1,653	\$0	\$1,772	\$0	\$1,653
OPERATING INCOME							
310201	Sanitation Other - Drum Muster Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - SANITATION OTHER OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - SANITATION OTHER		\$0	\$1,653	\$0	\$1,772	\$0	\$1,653
PROTECTION OF THE ENVIRONMENT							
OPERATING EXPENDITURE							
210302	Protect Env - Other Expenditure Landcare	\$0	\$25,961	\$0	\$22,019	\$0	\$19,994
210303	Protect Env - Landcare Coordinator Staff Costs	\$0	\$4,000	\$0	\$1,668	\$0	\$4,000
210309	Protect Env - Wild Dog Program	\$0	\$0	\$0	\$100	\$0	\$100
210399	Protect Env - Administration Allocations	\$0	\$3,306	\$0	\$3,152	\$0	\$3,306
Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP		\$0	\$33,267	\$0	\$27,538	\$0	\$27,400
OPERATING INCOME							
310301	Protect Env - Government Grants Landcare	(\$25,961)	\$0	(\$4,630)	\$0	(\$19,994)	\$0
Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC		(\$25,961)	\$0	(\$4,630)	\$0	(\$19,994)	\$0
Total - PROTECTION OF THE ENVIRONMENT		(\$25,961)	\$33,267	(\$4,630)	\$27,538	(\$19,994)	\$27,400
TOWN PLANNING & REGIONAL DEVELOPMENT							
OPERATING EXPENDITURE							
210499	Town Planning - Allocation of Admin Overheads	\$0	\$1,653	\$0	\$1,576	\$0	\$1,653
Sub Total - TOWN PLAN & REG DEV OP/EXP		\$0	\$1,653	\$0	\$1,576	\$0	\$1,653
OPERATING INCOME							
Sub Total - TOWN PLAN & REG DEV OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - TOWN PLANNING & REGIONAL DEVELOPMENT		\$0	\$1,653	\$0	\$1,576	\$0	\$1,653

Shire of NUNGARIN
DRAFT BUDGET 2020-2021

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			ADOPTED BUDGET		CURRENT YEAR		DRAFT BUDGET	
			2019-20		2019-20		2020-21	
G/L	JOB		Income	Expenditure	Income	Expenditure	Income	Expenditure
OTHER COMMUNITY AMENITIES								
OPERATING EXPENDITURE								
210504	EO09	Community Amenities - Cemetery Maintenance	\$0	\$2,910	\$0	\$6,472	\$0	\$2,910
210505	EO10	Community Amenities - Cemetery Grave Preparation	\$0	\$3,783	\$0	\$15,655	\$0	\$12,513
210506	EO11	Community Amenities -Public Toilets	\$0	\$14,126	\$0	\$20,566	\$0	\$14,126
210507	BM18	Community Amenities -Post Office	\$0	\$8,760	\$0	\$9,830	\$0	\$8,775
210508	BM19	Community Amenities - Shop Maintenance	\$0	\$520	\$0	\$1,115	\$0	\$1,080
210510		Community Amenities - Depreciation	\$0	\$16,665	\$0	\$11,965	\$0	\$16,665
210511		Community Amenities - Nungarin Community Bus	\$0	\$5,200	\$0	\$1,597	\$0	\$5,200
210512		Community Amenities - Postal Agency	\$0	\$500	\$0	\$0	\$0	\$0
210599		Community Amenities - Allocation of Admin Overheads	\$0	\$9,918	\$0	\$9,454	\$0	\$9,918
Sub Total - OTHER COMMUNITY AMENITIES OP/EXP			\$0	\$62,381	\$0	\$76,654	\$0	\$71,187
OPERATING INCOME								
310503		Community Amenities - Charges Cemetery	(\$100)	\$0	(\$1,745)	\$0	(\$1,000)	\$0
310505		Community Amenities - Nungarin Community Bus Hire Fees	(\$1,200)	\$0	(\$1,872)	\$0	(\$1,400)	\$0
Sub Total - OTHER COMMUNITY AMENITIES OP/INC			(\$1,300)	\$0	(\$3,617)	\$0	(\$2,400)	\$0
Total - OTHER COMMUNITY AMENITIES			(\$1,300)	\$62,381	(\$3,617)	\$76,654	(\$2,400)	\$71,187
Total - COMMUNITY AMENITIES			(\$37,791)	\$132,456	(\$20,770)	\$244,670	(\$32,924)	\$134,586

Shire of NUNGARIN
DRAFT BUDGET 2020-2021

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			ADOPTED BUDGET		CURRENT YEAR		DRAFT BUDGET	
			2019-20		2019-20		2020-21	
G/L	JOB		Income	Expenditure	Income	Expenditure	Income	Expenditure
PUBLIC HALL & CIVIC CENTRES								
OPERATING EXPENDITURE								
211101	BM21	Public Halls - Alice Williams Memorial Building Maintenance	\$0	\$1,025	\$0	\$934	\$0	\$1,025
211102		Public Halls - Alice Williams Memorial Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0
211103	BM22	Public Halls -	\$0	\$11,377	\$0	\$12,471	\$0	\$6,377
211104		Public Halls - Other Minor Expenditure	\$0	\$1,000	\$0	\$0	\$0	\$1,000
211105		Public Halls - Loss on Sale of Asset	\$0	\$0	\$0	\$0	\$0	\$0
211106		Public Halls - Depreciation	\$0	\$26,000	\$0	\$18,148	\$0	\$18,150
211199		Public Halls - Allocation of Admin Overheads	\$0	\$4,959	\$0	\$4,727	\$0	\$4,959
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP			\$0	\$44,361	\$0	\$36,280	\$0	\$31,511
OPERATING INCOME								
311101		Public Halls - Charges Hall Hire	(\$100)	\$0	(\$1,164)	\$0	(\$500)	\$0
311102		Public Halls - Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC			(\$100)	\$0	(\$1,164)	\$0	(\$500)	\$0
Total - PUBLIC HALL & CIVIC CENTRES			(\$100)	\$44,361	(\$1,164)	\$36,280	(\$500)	\$31,511
OTHER RECREATION & SPORT								
OPERATING EXPENDITURE								
211301	GG02	Other Recreation - Cricket Pitch Maintenance	\$0	\$4,042	\$0	\$4,901	\$0	\$4,042
211302	GG03	Other Recreation - Oval Maintenance	\$0	\$20,295	\$0	\$26,940	\$0	\$20,295
211303	GG04	Other Recreation - Tennis Court Maintenance	\$0	\$16,489	\$0	\$14,373	\$0	\$16,489
211304	BM23	Other Recreation - Pavilion Maintenance	\$0	\$82,234	\$0	\$81,217	\$0	\$78,798
211306	GG05	Other Recreation - Parks, Gardens & Reserves	\$0	\$12,334	\$0	\$14,021	\$0	\$12,409
211307		Other Recreation - Water	\$0	\$26,500	\$0	\$39,793	\$0	\$30,000
211309		Other Recreation - Electricity	\$0	\$15,000	\$0	\$12,972	\$0	\$15,000
211310	GG06	Other Recreation - Dam Expenses	\$0	\$1,759	\$0	\$269	\$0	\$1,759
211311		Other Recreation - Depreciation	\$0	\$127,285	\$0	\$153,717	\$0	\$153,720
211312		Other Recreation - Recreation Development Program	\$0	\$22,500	\$0	\$22,500	\$0	\$22,500
211314	GG07	Other Recreation - Hockey Oval Maintenance	\$0	\$7,674	\$0	\$4,284	\$0	\$7,674
211315	BM24	Other Recreation - Build Maintenance Lot 192 Danberrin	\$0	\$2,375	\$0	\$9,353	\$0	\$2,375
211316	BM25	Other Recreation - Build Maintenance Lot 188 Danberrin	\$0	\$2,850	\$0	\$2,208	\$0	\$2,850
211318		Other Recreation - Loan 66 Interest	\$0	\$42	\$0	\$30	\$0	\$0
211320		Other Recreation - Loan 65 Interest Recreation Centre	\$0	\$13,781	\$0	\$13,756	\$0	\$12,588
211323		Other Recreation - Loan 69 Interest Football	\$0	\$241	\$0	\$237	\$0	\$105
211324		Other Recreation - Kidsports Grant Expenditure	\$0	\$0	\$0	\$0	\$0	\$0
211325		Netball Courts Maintenance	\$0	\$380	\$0	\$565	\$0	\$380
211326		Bowling Green Maintenance	\$0	\$0	\$0	\$2,811	\$0	\$0
211399		Other Recreation - Allocation of Admin Overheads	\$0	\$6,730	\$0	\$6,303	\$0	\$6,730
Sub Total - OTHER RECREATION & SPORT OP/EXP			\$0	\$362,510	\$0	\$410,250	\$0	\$387,714
OPERATING INCOME								
311301		Other Recreation - Reimbursements	\$0	\$0	\$0	\$0	\$0	\$0
311302		Other Recreation - Ground Rentals	(\$10,900)	\$0	(\$12,000)	\$0	(\$10,900)	\$0
311303		Other Recreation - Pavilion Hire	(\$250)	\$0	(\$940)	\$0	(\$250)	\$0
311304		Other Recreation - Community Recreation Centre Fees	\$0	\$0	\$0	\$0	\$0	\$0
311305		Other Recreation - Government Grants Recreation Facilities	\$0	\$0	\$0	\$0	(\$230,826)	\$0
311306		Other Recreation - Contributions	\$0	\$0	\$0	\$0	\$0	\$0
311307		Other Recreation - Lot 188 Danberrin Rent	\$0	\$0	\$0	\$0	\$0	\$0
311308		Other Recreation - Lot 191 Danberrin Rent	\$0	\$0	\$0	\$0	\$0	\$0
311309		Other Recreation - Loan 64 Interest Reimbursement	\$0	\$0	\$0	\$0	\$0	\$0
311310		Other Recreation - Loan 66 Interest Reimbursement	(\$42)	\$0	(\$41)	\$0	\$0	\$0
311311		Other Recreation - Loan 69 Interest Reimbursement	(\$241)	\$0	(\$237)	\$0	(\$105)	\$0
Sub Total - OTHER RECREATION & SPORT OP/INC			(\$11,433)	\$0	(\$13,219)	\$0	(\$242,081)	\$0
Total - OTHER RECREATION & SPORT			(\$11,433)	\$362,510	(\$13,219)	\$410,250	(\$242,081)	\$387,714

Shire of NUNGARIN
DRAFT BUDGET 2020-2021

		ADOPTED BUDGET		CURRENT YEAR		DRAFT BUDGET	
		2019-20		2019-20		2020-21	
		30 JUNE 2020		30 JUNE 2020		2020-21	
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure
SWIMMING POOL							
OPERATING EXPENDITURE							
211201	Swim Pool - Salaries	\$0	\$62,961	\$0	\$28,213	\$0	\$62,961
211202	Swim Pool - Superannuation Pool Manager	\$0	\$5,790	\$0	\$2,007	\$0	\$5,790
211204	Swim Pool - Water	\$0	\$4,320	\$0	\$4,524	\$0	\$4,530
211205	Swim Pool - Electricity	\$0	\$4,885	\$0	\$7,314	\$0	\$6,700
211206	Swim Pool - Chemicals	\$0	\$2,285	\$0	\$2,002	\$0	\$2,285
211207	Swim Pool - Pool & Building Maint	\$0	\$11,207	\$0	\$21,671	\$0	\$11,207
211209	Swim Pool - Depreciation	\$0	\$51,015	\$0	\$50,437	\$0	\$51,015
211299	Swim Pool - Administration Allocations	\$0	\$13,224	\$0	\$12,606	\$0	\$13,224
Sub Total - SWIMMING POOL OP/EXP		\$0	\$155,687	\$0	\$128,774	\$0	\$157,712
OPERATING INCOME							
311202	Swim Pool - Charges Pool Admission	(\$1,850)	\$0	(\$1,054)	\$0	(\$1,850)	\$0
311203	Swim Pool - Gym Admissions	(\$200)	\$0	(\$80)	\$0	(\$200)	\$0
311204	Swim Pool - Lot 192 Danberrin Rent	(\$2,060)	\$0	(\$3,584)	\$0	(\$2,060)	\$0
Sub Total - SWIMMING POOL OP/INC		(\$4,110)	\$0	(\$4,718)	\$0	(\$4,110)	\$0
Total - SWIMMING POOL		(\$4,110)	\$155,687	(\$4,718)	\$128,774	(\$4,110)	\$157,712
LIBRARIES							
OPERATING EXPENDITURE							
211502	Library - Other Expenditure	\$0	\$2,560	\$0	\$1,873	\$0	\$2,560
211599	Library - Administration Allocations	\$0	\$18,895	\$0	\$18,121	\$0	\$18,895
Sub Total - LIBRARIES OP/EXP		\$0	\$21,455	\$0	\$19,993	\$0	\$21,455
OPERATING INCOME							
Sub Total - LIBRARIES OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - LIBRARIES		\$0	\$21,455	\$0	\$19,993	\$0	\$21,455
OTHER CULTURE							
OPERATING EXPENDITURE							
211602	Other Culture - Historical Projects	\$0	\$0	\$0	\$109	\$0	\$0
211603	Other Culture - Museums	\$0	\$13,323	\$0	\$10,758	\$0	\$13,323
211604	Other Culture - McCorry's Hotel	\$0	\$9,817	\$0	\$35,607	\$0	\$9,817
211605	Other Culture - Mangowine Homestead	\$0	\$10,770	\$0	\$11,900	\$0	\$10,770
211606	Other Culture - Depreciation	\$0	\$68,225	\$0	\$32,069	\$0	\$32,100
211607	Other Culture - Wheatbelt Markets Wages	\$0	\$6,815	\$0	\$4,178	\$0	\$6,815
211608	Other Culture - Memorial Building	\$0	\$14,958	\$0	\$8,704	\$0	\$9,958
211609	Pioneer Pathways Project Expenses	\$0	\$0	\$0	\$30,545	\$0	\$0
211611	Other Culture - Loan 67 Interest Museum	\$0	\$447	\$0	\$214	\$0	\$349
211699	Other Culture - Allocation of Admin Overheads	\$0	\$1,653	\$0	\$1,576	\$0	\$1,653
Sub Total - OTHER CULTURE OP/EXP		\$0	\$126,007	\$0	\$135,660	\$0	\$84,784
OPERATING INCOME							
311601	Other Culture - Charges McCorry's Hotel	(\$3,000)	\$0	(\$1,067)	\$0	(\$3,000)	\$0
311603	Other Culture - Other Income	\$0	\$0	(\$34,886)	\$0	\$0	\$0
311605	Other Culture - Loan 67 Interest Reimbursement Museum	(\$447)	\$0	(\$225)	\$0	(\$349)	\$0
311606	Other Culture - Mangowine Homestead Income	(\$4,500)	\$0	(\$4,535)	\$0	(\$4,500)	\$0
Sub Total - OTHER CULTURE OP/INC		(\$7,947)	\$0	(\$40,712)	\$0	(\$7,849)	\$0
Total - OTHER CULTURE		(\$7,947)	\$126,007	(\$40,712)	\$135,660	(\$7,849)	\$84,784
Total - RECREATION AND CULTURE		(\$23,590)	\$710,019	(\$59,812)	\$730,958	(\$254,540)	\$683,175

Shire of NUNGARIN
DRAFT BUDGET 2020-2021

		ADOPTED BUDGET		CURRENT YEAR		DRAFT BUDGET	
		2019-20		2019-20		2020-21	
		30 JUNE 2020		30 JUNE 2020		2020-21	
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure
STREETS, RD, BRIDGES, DEPOT - CONSTRUCTION							
OPERATING EXPENDITURE							
212199	Transport - Administration Allocations	\$0	\$9,918	\$0	\$9,454	\$0	\$9,918
Sub Total - ST,RDS,BRIDGES,DEPOT-CONST OP/EXP		\$0	\$9,918	\$0	\$9,454	\$0	\$9,918
OPERATING INCOME							
312101	Transport - Regional Road Group Grants	(\$181,122)	\$0	(\$192,554)	\$0	(\$184,234)	\$0
312102	Transport - Grants Commission Local Road Grant	(\$140,673)	\$0	(\$321,119)	\$0	(\$140,673)	\$0
312103	Transport - Roads to Recovery Grant	(\$194,009)	\$0	(\$236,825)	\$0	(\$194,009)	\$0
312107	Transport - Roads Contribution Income	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - ST,RDS,BRIDGES,DEPOT - CONST OP/INC		(\$515,804)	\$0	(\$750,498)	\$0	(\$518,916)	\$0
Total - ST,RDS,BRIDGES,DEPOT - CONST		(\$515,804)	\$9,918	(\$750,498)	\$9,454	(\$518,916)	\$9,918
STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE							
OPERATING EXPENDITURE							
212201	RM97 Transport - Road Maintenance Council	\$0	\$644,469	\$0	\$409,497	\$0	\$715,539
212204	Transport - Street Lighting	\$0	\$8,560	\$0	\$8,823	\$0	\$8,560
212206	RT99 Transport - Street Trees & Watering	\$0	\$3,500	\$0	\$0	\$0	\$3,500
212207	RS99 Transport - Road & Street Signs	\$0	\$6,000	\$0	\$2,928	\$0	\$6,000
212208	Transport - Loan 68 Interest Depot	\$0	\$9,915	\$0	\$9,753	\$0	\$9,465
212210	DEPOT Transport - Depot Maintenance	\$0	\$23,991	\$0	\$120,757	\$0	\$23,991
212211	Wheatbelt Secondary Freight Route Contribution	\$0	\$6,000	\$0	\$6,000	\$0	\$0
212212	Transport - Road Inventory Data Collection	\$0	\$0	\$0	\$0	\$0	\$0
212215	Transport - Depreciation Property, Plant & Equipment	\$0	\$4,920	\$0	\$4,917	\$0	\$4,920
212216	Transport - Depreciation Infrastructure	\$0	\$504,100	\$0	\$596,633	\$0	\$596,635
212217	Transport - Fuel Facility Maintenance/Operations	\$0	\$1,930	\$0	\$1,938	\$0	\$1,930
212299	Transport - Administration Allocations	\$0	\$10,630	\$0	\$10,242	\$0	\$10,630
Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP		\$0	\$1,224,015	\$0	\$1,171,487	\$0	\$1,381,170
OPERATING INCOME							
312230	Transport - Main Roads Maintenance Grant	(\$69,080)	\$0	(\$73,831)	\$0	(\$75,560)	\$0
312231	Transport - Street Lighting Subsidy	(\$1,830)	\$0	(\$1,871)	\$0	(\$1,830)	\$0
312232	Transport - Fuel Facility Commission	(\$2,800)	\$0	(\$3,874)	\$0	(\$3,210)	\$0
312233	Transport - Government Grant	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - MTCE STREETS ROADS DEPOTS OP/INC		(\$73,710)	\$0	(\$79,576)	\$0	(\$80,600)	\$0
Total - MTCE STREETS ROADS DEPOTS		(\$73,710)	\$1,224,015	(\$79,576)	\$1,171,487	(\$80,600)	\$1,381,170
ROAD PLANT PURCHASES							
OPERATING EXPENDITURE							
212301	Road Plant - Loss on Sale of Assets	\$0	\$0	\$0	\$8,616	\$0	\$0
212399	Road Plant - Administration Allocations	\$0	\$1,653	\$0	\$1,576	\$0	\$1,653
Sub Total - ROAD PLANT PURCHASES OP/EXP		\$0	\$1,653	\$0	\$10,191	\$0	\$1,653
OPERATING INCOME							
312301	Road Plant - Reimbursement Insurance	\$0	\$0	\$0	\$0	\$0	\$0
312302	Road Plant - Profit on Sale of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - ROAD PLANT PURCHASES OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - ROAD PLANT PURCHASES		\$0	\$1,653	\$0	\$10,191	\$0	\$1,653
Total - TRANSPORT		(\$589,514)	\$1,235,586	(\$830,074)	\$1,191,133	(\$599,516)	\$1,392,741

Shire of NUNGARIN
DRAFT BUDGET 2020-2021

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			ADOPTED BUDGET 2019-20		CURRENT YEAR 2019-20 30 JUNE 2020		DRAFT BUDGET 2020-21	
G/L	JOB		Income	Expenditure	Income	Expenditure	Income	Expenditure
RURAL SERVICES								
OPERATING EXPENDITURE								
213101	EO15	Rural Svcs - Noxious Weeds/Pest Plants	\$0	\$66,581	\$0	\$80,290	\$0	\$67,596
213102		Rural Svcs - Standpipe Maintenance	\$0	\$9,000	\$0	\$4,156	\$0	\$9,000
213103		Rural Svcs - Administration Allocations	\$0	\$1,653	\$0	\$1,576	\$0	\$1,653
213104		LAG Coordinator Superannuation	\$0	\$2,375	\$0	\$0	\$0	\$2,454
Sub Total - RURAL SERVICES OP/EXP			\$0	\$79,609	\$0	\$86,021	\$0	\$80,703
OPERATING INCOME								
313103		Rural Services - Government Grants LAG	(\$68,956)	\$0	(\$58,023)	\$0	(\$61,933)	\$0
313102		Skeleton Weed Vehicle Lease Income	\$0	\$0	\$0	\$0	(\$14,000)	\$0
313102			\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - RURAL SERVICES OP/INC			(\$68,956)	\$0	(\$58,023)	\$0	(\$75,933)	\$0
Total - RURAL SERVICES			(\$68,956)	\$79,609	(\$58,023)	\$86,021	(\$75,933)	\$80,703
TOURISM AND AREA PROMOTION								
OPERATING EXPENDITURE								
213201	EO17	Tourism - Information bays	\$0	\$884	\$0	\$1,767	\$0	\$884
213202		Tourism - Area Promotion	\$0	\$10,000	\$0	\$10,670	\$0	\$10,500
213203	EO18	Tourism - Picnic/Camping Area	\$0	\$7,633	\$0	\$7,282	\$0	\$7,633
213205		Tourism - Depreciation	\$0	\$1,585	\$0	\$1,584	\$0	\$1,585
213206		Tourism - Tourism Brochures	\$0	\$500	\$0	\$0	\$0	\$500
213299		Tourism - Administration Allocations	\$0	\$8,265	\$0	\$7,879	\$0	\$8,265
Sub Total - TOURISM & AREA PROMOTION OP/EXP			\$0	\$28,867	\$0	\$29,181	\$0	\$29,368
OPERATING INCOME								
313201		Tourism - Government Grants	\$0	\$0	\$0	\$0	\$0	\$0
313202		Tourism - Caravan Park Income	(\$6,500)	\$0	(\$7,827)	\$0	(\$6,500)	\$0
Sub Total - TOURISM & AREA PROMOTION OP/INC			(\$6,500)	\$0	(\$7,827)	\$0	(\$6,500)	\$0
Total - TOURISM & AREA PROMOTION			(\$6,500)	\$28,867	(\$7,827)	\$29,181	(\$6,500)	\$29,368
BUILDING CONTROL								
OPERATING EXPENDITURE								
213301		Building - Control Expenses	\$0	\$2,000	\$0	\$0	\$0	\$2,000
213399		Building - Allocation of Admin Overheads	\$0	\$3,306	\$0	\$3,152	\$0	\$3,306
Sub Total - BUILDING CONTROL OP/EXP			\$0	\$5,306	\$0	\$3,152	\$0	\$5,306
BUILDING CONTROL OP/INC								
313301		Building - Charges Building Permits	(\$500)	\$0	\$0	\$0	(\$200)	\$0
Sub Total - BUILDING CONTROL OP/INC			(\$500)	\$0	\$0	\$0	(\$200)	\$0
Total - BUILDING CONTROL			(\$500)	\$5,306	\$0	\$3,152	(\$200)	\$5,306
Total - ECONOMIC SERVICES			(\$75,956)	\$113,782	(\$65,850)	\$118,353	(\$82,633)	\$115,376

Shire of NUNGARIN
DRAFT BUDGET 2020-2021

		ADOPTED BUDGET		CURRENT YEAR		DRAFT BUDGET	
		2019-20		2019-20		2020-21	
		30 JUNE 2020		30 JUNE 2020		2020-21	
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure
PRIVATE WORKS							
OPERATING EXPENDITURE							
214101	Private Works - Expenses	\$0	\$1,855	\$0	\$3,066	\$0	\$1,855
214199	Private Works - Administration Allocations	\$0	\$7,913	\$0	\$6,303	\$0	\$7,913
Sub Total - PRIVATE WORKS OP/EXP		\$0	\$9,768	\$0	\$9,369	\$0	\$9,768
OPERATING INCOME							
314101	Private Works - Fees & Charges	(\$1,590)	\$0	(\$5,812)	\$0	(\$1,855)	\$0
Sub Total - PRIVATE WORKS OP/INC		(\$1,590)	\$0	(\$5,812)	\$0	(\$1,855)	\$0
Total - PRIVATE WORKS		(\$1,590)	\$9,768	(\$5,812)	\$9,369	(\$1,855)	\$9,768
PUBLIC WORKS OVERHEADS							
OPERATING EXPENDITURE							
214201	Public Works - Works Supervisor Salaries	\$0	\$101,346	\$0	\$89,623	\$0	\$101,346
214203	Public Works - Engineering Office/Other Exp	\$0	\$4,935	\$0	\$5,402	\$0	\$4,935
214204	Public Works - Superannuation of Workmen	\$0	\$39,278	\$0	\$37,456	\$0	\$41,813
214205	Public Works - Sick/Holiday Pay	\$0	\$64,045	\$0	\$49,606	\$0	\$64,045
214206	Public Works - Insurance on Works	\$0	\$26,805	\$0	\$26,837	\$0	\$29,805
214207	Public Works - Protective Clothing	\$0	\$4,000	\$0	\$3,928	\$0	\$4,000
214208	Public Works - Long Service Leave	\$0	\$27,063	\$0	\$0	\$0	\$11,328
214209	Public Works - Staff Training	\$0	\$15,465	\$0	\$1,286	\$0	\$15,465
214210	Public Works - Industrial Allowance	\$0	\$21,147	\$0	\$10,581	\$0	\$21,147
214211	Public Works - Safety Management	\$0	\$1,500	\$0	\$0	\$0	\$1,500
214212	Public Works - Minor Equipment Maintenance	\$0	\$5,259	\$0	\$4,592	\$0	\$5,259
214214	Public Works - Building Maintenance 73 First Avenue	\$0	\$8,704	\$0	\$6,936	\$0	\$8,704
214298	Public Works - Administration Allocations	\$0	\$117,360	\$0	\$111,877	\$0	\$117,360
214299	Less: Allocation of Public Works Overheads	\$0	(\$436,907)	\$0	(\$425,837)	\$0	(\$426,707)
Sub Total - PUBLIC WORKS O/HEADS OP/EXP		\$0	\$0	\$0	(\$77,714)	\$0	\$0
OPERATING INCOME							
314203	Public Works - Staff Housing Rent 73 First Avenue	(\$3,120)	\$0	(\$3,120)	\$0	(\$3,120)	\$0
314204	Public Works - Reimbursements & Contributions	(\$4,360)	\$0	(\$7,362)	\$0	(\$4,360)	\$0
Sub Total - PUBLIC WORKS O/HEADS OP/INC		(\$7,480)	\$0	(\$10,482)	\$0	(\$7,480)	\$0
Total - PUBLIC WORKS OVERHEADS		(\$7,480)	\$0	(\$10,482)	(\$77,714)	(\$7,480)	\$0
PLANT OPERATIONS COSTS							
OPERATING EXPENDITURE							
214301	Plant Operation - Plant Repairs Internal	\$0	\$18,975	\$0	\$18,529	\$0	\$18,975
214302	Plant Operation - Parts & Repairs External	\$0	\$49,000	\$0	\$18,192	\$0	\$49,000
214303	Plant Operation - Tyres & Tubes	\$0	\$12,000	\$0	\$15,365	\$0	\$15,000
214304	Plant Operation - Insurances & Licences	\$0	\$14,800	\$0	\$20,411	\$0	\$19,935
214305	Plant Operation - Fuels & Oils	\$0	\$55,000	\$0	\$67,069	\$0	\$60,000
214306	Purchase of Expendable Tools & Minor Equipment	\$0	\$0	\$0	\$0	\$0	\$2,500
214320	Plant Operation - Depreciation	\$0	\$59,450	\$0	\$67,272	\$0	\$59,450
214395	Plant Operation - Administration Allocations	\$0	\$21,489	\$0	\$20,484	\$0	\$21,489
214397	Plant Operation - Less Depreciation Allocated	\$0	(\$59,450)	\$0	(\$136,190)	\$0	(\$59,450)
214399	Plant Operation - Less Allocated to Works/SRVCS	\$0	(\$171,264)	\$0	(\$343,606)	\$0	(\$186,899)
Sub Total - PLANT OPERATIONS COSTS OP/EXP		\$0	\$0	\$0	(\$252,473)	\$0	\$0
OPERATING INCOME							
314301	Plant Operation - Fuel Tax BAS	(\$10,000)	\$0	(\$12,781)	\$0	(\$12,000)	\$0
314302	Plant Operation - Reimbursements	(\$2,000)	\$0	(\$306)	\$0	(\$300)	\$0
Sub Total - PLANT OPERATIONS COSTS OP/INC		(\$12,000)	\$0	(\$13,087)	\$0	(\$12,300)	\$0
Total - PLANT OPERATIONS COSTS		(\$12,000)	\$0	(\$13,087)	(\$252,473)	(\$12,300)	\$0

Shire of NUNGARIN
DRAFT BUDGET 2020-2021

		ADOPTED BUDGET		CURRENT YEAR		DRAFT BUDGET	
		2019-20		2019-20		2020-21	
		30 JUNE 2020		30 JUNE 2020		2020-21	
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure
SALARIES AND WAGES							
OPERATING EXPENDITURE							
214401	Gross Salaries & Wages	\$0	\$825,897	\$0	\$730,380	\$0	\$821,447
214402	Less Salaries & Wages Allocated	\$0	(\$825,897)	\$0	(\$730,380)	\$0	(\$821,447)
214403	Unallocated Salaries & Wages	\$0	\$0	\$0	\$0	\$0	\$0
214404	Workers Compensation	\$0	\$0	\$0	\$2,862	\$0	\$0
	Sub Total - SALARIES AND WAGES OP/EXP	\$0	\$0	\$0	\$2,862	\$0	\$0
OPERATING INCOME							
314401	Reimbursements - Workers Compensation	\$0	\$0	(\$2,862)	\$0	\$0	\$0
	Sub Total - SALARIES AND WAGES OP/INC	\$0	\$0	(\$2,862)	\$0	\$0	\$0
	Total - SALARIES AND WAGES	\$0	\$0	(\$2,862)	\$2,862	\$0	\$0
UNCLASSIFIED							
OPERATING EXPENDITURE							
214502	Unclassified - Licence Fees Dept Transport	\$0	\$60,000	\$0	\$42,844	\$0	\$60,000
214599	Unclassified - Administration Allocations	\$0	\$33,059	\$0	\$31,515	\$0	\$31,866
	Sub Total - UNCLASSIFIED OP/EXP	\$0	\$93,059	\$0	\$74,358	\$0	\$91,866
OPERATING INCOME							
314503	Unclassified - Licence Fees Dept of Transport	(\$60,000)	\$0	(\$42,854)	\$0	(\$60,000)	\$0
	Sub Total - UNCLASSIFIED OP/INC	(\$60,000)	\$0	(\$42,854)	\$0	(\$60,000)	\$0
	Total - UNCLASSIFIED	(\$60,000)	\$93,059	(\$42,854)	\$74,358	(\$60,000)	\$91,866
	Total - OTHER PROPERTY AND SERVICES	(\$81,070)	\$102,827	(\$75,097)	(\$243,597)	(\$81,635)	\$101,634

Shire of NUNGARIN
DRAFT BUDGET 2020-2021

		ADOPTED BUDGET		CURRENT YEAR		DRAFT BUDGET	
		2019-20		2019-20		2020-21	
		30 JUNE 2020		30 JUNE 2020		2020-21	
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure
TRANSFERS TO/FROM RESERVES							
EXPENDITURE							
403201	Transfer to Reserve - Reserve Interest	\$0	\$2,310	\$0	\$1,489	\$0	\$0
404215	Transfer to Office Building Reserve	\$0	\$0	\$0	\$0	\$0	\$0
404218	Transfer to Computer Hardware/Software Reserve	\$0	\$0	\$0	\$0	\$0	\$0
404220	Transfer to Leave Reserve	\$0	\$0	\$0	\$0	\$0	\$0
410504	Transfer to Community Bus Reserve	\$0	\$0	\$0	\$0	\$0	\$0
411203	Transfer to Swimming Pool Reserve	\$0	\$0	\$0	\$0	\$0	\$0
412310	Transfer to Plant Reserve	\$0	\$43,282	\$0	\$100,000	\$0	\$19,373
414510	Transfer to Building Reserve	\$0	\$0	\$0	\$50,000	\$0	\$0
Sub Total - TRANSFER TO OTHER COUNCIL FUNDS		\$0	\$45,592	\$0	\$151,489	\$0	\$19,373
INCOME							
504205	Transfer from Leave Reserve	\$0	\$0	\$0	\$0	\$0	\$0
504206	Transfer from Computer Hardware/Software Reserve	\$0	\$0	\$0	\$0	\$0	\$0
510502	Transfer from Community Bus Reserve	\$0	\$0	\$0	\$0	\$0	\$0
511201	Transfer from Swimming Pool Reserve	(\$25,000)	\$0	\$0	\$0	\$0	\$0
512303	Transfer from Plant Reserve	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - TRANSFER FROM RESERVE FUNDS		(\$25,000)	\$0	\$0	\$0	\$0	\$0
Total - FUND TRANSFER		(\$25,000)	\$45,592	\$0	\$151,489	\$0	\$19,373
000000 (Surplus) / Deficit - Carried Forward		(\$944,775)	\$0	(\$952,207)	\$0	(\$1,078,350)	\$0
000000 adjust to rates levied		\$0				\$0	
Sub Total - SURPLUS C/FWD		(\$944,775)	\$0	(\$952,207)	\$0	(\$1,078,350)	\$0
Total - SURPLUS		(\$944,775)	\$0	(\$952,207)	\$0	(\$1,078,350)	\$0
LONG TERM LOANS							
EXPENDITURE							
New	Loan Advances -	\$0	\$0			\$0	\$0
Sub Total - LOAN ADVANCES		\$0	\$0			\$0	\$0
INCOME							
New	New Loan Borrowings	(\$85,000)	\$0	\$0	\$0	(\$85,000)	\$0
Sub Total - LONG TERM LOANS		(\$85,000)	\$0			(\$85,000)	\$0
Total - DEFERRED ASSETS		(\$85,000)	\$0			(\$85,000)	\$0
LIABILITY LOANS							
EXPENDITURE							
404213	Loan Principal Repayments - Loan 63	\$0	\$8,343	\$0	\$8,343	\$0	\$8,884
411310	Loan Principal Repayments - Loan 65	\$0	\$15,858	\$0	\$15,858	\$0	\$17,051
411308	Loan Principal Repayments - Loan 66	\$0	\$1,325	\$0	\$1,325	\$0	\$0
411606	Loan Principal Repayments - Loan 67	\$0	\$2,076	\$0	\$2,076	\$0	\$2,173
411333	Loan Principal Repayments - Loan 69	\$0	\$6,155	\$0	\$6,155	\$0	\$6,292
412201	Loan Principal Repayments - Loan 68	\$0	\$11,673	\$0	\$11,673	\$0	\$12,124
Sub Total - LOAN REPAYMENTS		\$0	\$45,430	\$0	\$45,430	\$0	\$46,524
INCOME							
511305	Self Supporting Loans - Loan 66 Reimbursement	(\$1,325)	\$0	(\$1,325)	\$0	\$0	\$0
511602	Self Supporting Loans - Loan 67 Reimbursement	(\$2,076)	\$0	(\$2,076)	\$0	(\$2,173)	\$0
511307	Self Supporting Loans - Loan 69 Reimbursement	(\$6,155)	\$0	(\$6,155)	\$0	(\$6,292)	\$0
514202	Principal Received on Rates Outstanding Loan	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - LOANS RAISED		(\$9,556)	\$0	(\$9,556)	\$0	(\$8,465)	\$0
Total - NON CURRENT LIABILITIES		(\$9,556)	\$45,430	(\$9,556)	\$45,430	(\$8,465)	\$46,524

Shire of NUNGARIN
DRAFT BUDGET 2020-2021

		ADOPTED BUDGET		CURRENT YEAR		DRAFT BUDGET	
		2019-20		2019-20		2020-21	
		30 JUNE 2020		30 JUNE 2020		2020-21	
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure
OPERATING ACTIVITIES EXCLUDED FROM BUDGET							
	000000 Depreciation Written Back	\$0	(\$944,263)	\$0	(\$1,020,909)	\$0	(\$1,018,532)
	00000 Profit on Sale of Asset Written Back	\$0	\$0	\$0	\$0	\$0	\$0
	00000 Loss on Sale of Asset Written Back	\$0	\$0	\$0	(\$8,616)	\$0	\$0
	000000 Deferred Pensioner Rates	\$0	\$0	\$0	\$0	\$0	\$0
	000000 Movement in LSL Reserve (Added Back)	\$0	\$0	\$0	(\$310)	\$0	\$0
	000000 Movement in Non-Current Leave Provisions			\$0	(\$6,612)		
	Sub Total - DEPRECIATION WRITTEN BACK	\$0	(\$944,263)	\$52,978	(\$1,036,447)	\$0	(\$1,018,532)
	Total - DEPRECIATION	\$0	(\$944,263)	\$52,978	(\$1,036,447)	\$0	(\$1,018,532)

Shire of NUNGARIN
DRAFT BUDGET 2020-2021

		ADOPTED BUDGET 2019-20		CURRENT YEAR 2019-20 30 JUNE 2020		DRAFT BUDGET 2020-21	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure
G/L	JOB						
	FURNITURE & EQUIPMENT						
	GOVERNANCE						
	EXPENDITURE						
404101	Council Chambers Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$0
404103	Council Furniture & Equipment	\$0	\$7,200	\$0	\$7,732	\$0	\$0
404207	Administration Furniture & Equipment	\$0	\$0	\$0	\$0	\$0	\$10,000
	Sub Total - CAPITAL WORKS	\$0	\$7,200	\$0	\$7,732	\$0	\$10,000
	Total - GOVERNANCE	\$0	\$7,200	\$0	\$7,732	\$0	\$10,000
	FURNITURE AND EQUIPMENT						
	RECREATION & CULTURE						
411319	Recreation Centre Furniture & Equipment	\$0	\$16,000	\$0	\$12,727	\$0	\$8,000
	Sub Total - CAPITAL WORKS	\$0	\$16,000	\$0	\$12,727	\$0	\$8,000
	Total - RECREATION & CULTURE	\$0	\$16,000	\$0	\$12,727	\$0	\$8,000
	Total - FURNITURE AND EQUIPMENT	\$0	\$23,200	\$0	\$20,459	\$0	\$18,000

Shire of NUNGARIN
DRAFT BUDGET 2020-2021

		ADOPTED BUDGET 2019-20		CURRENT YEAR 2019-20 30 JUNE 2020		DRAFT BUDGET 2020-21	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure
G/L	JOB						
	BUILDINGS						
	GOVERNANCE						
	CAPITAL EXPENDITURE						
404211	Lot 186 Danberrin Capital	\$0	\$0	\$0	\$0	\$0	\$15,000
	Sub Total - CAPITAL WORKS	\$0	\$0			\$0	\$15,000
	TOTAL - GOVERNANCE	\$0	\$0			\$0	\$15,000
	BUILDINGS						
	LAW, ORDER & PUBLIC SAFETY						
405103	Bush Fire Brigade Building			\$0	\$0	\$0	\$353,700
	Sub Total - CAPITAL WORKS			\$0	\$0	\$0	\$353,700
	TOTAL - LAW, ORDER & PUBLIC SAFETY			\$0	\$0	\$0	\$353,700
	BUILDINGS						
	HOUSING						
	CAPITAL EXPENDITURE						
409102	Grangarin Effluent Drainage Upgrade	\$0	\$120,000	\$0	\$1,680	\$0	\$120,000
409307	Other Housing - Lot 51 First Avenue	\$0	\$0	\$0	\$0	\$0	\$0
409308	Lot 188 Danberrin - Capital Expenditure	\$0	\$8,000	\$0	\$0	\$0	\$8,000
409309	Lot 48 First Ave - Capital Expenditure	\$0	\$0	\$0	\$0	\$0	\$0
	Sub Total - CAPITAL WORKS	\$0	\$128,000	\$0	\$1,680	\$0	\$128,000
	Total - HOUSING	\$0	\$128,000	\$0	\$1,680	\$0	\$128,000
	COMMUNITY AMENITIES						
	CAPITAL EXPENDITURE						
410510	Post Office Capital Expenditure	\$0	\$0	\$0	\$0	\$0	\$10,000
	Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$0	\$0	\$10,000
	Total - COMMUNITY AMENITIES	\$0	\$0	\$0	\$0	\$0	\$10,000
	BUILDINGS						
	RECREATION AND CULTURE						
	CAPITAL EXPENDITURE						
411102	Public Halls - Hall Building Capital Expenditure	\$0	\$10,000	\$0	\$0	\$0	\$10,000
411601	Other Culture - Museum Building Renewal/Upgrade	\$0	\$10,000	\$0	\$0	\$0	\$10,000
411603	Other Culture - McCorry's Hotel Upgrade	\$0	\$10,000	\$0	\$0	\$0	\$10,000
411206	Swimming - Pool Building Capital Expenditure	\$0	\$25,000	\$0	\$0	\$0	\$0
	Sub Total - CAPITAL WORKS	\$0	\$55,000	\$0	\$0	\$0	\$30,000
	Total - RECREATION AND CULTURE	\$0	\$55,000	\$0	\$0	\$0	\$30,000
	Total - BUILDINGS	\$0	\$183,000	\$0	\$1,680	\$0	\$536,700

Shire of NUNGARIN
DRAFT BUDGET 2020-2021

		ADOPTED BUDGET		CURRENT YEAR		DRAFT BUDGET	
		2019-20		2019-20		2020-21	
		Income Expenditure		30 JUNE 2020		Income Expenditure	
G/L	JOB						
		PLANT AND EQUIPMENT GOVERNANCE CAPITAL EXPENDITURE					
404201	Governance - CEO Vehicle Purchase	\$0	\$0	\$0	\$0	\$0	\$48,000
	Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$0	\$0	\$48,000
	Total - GOVERNANCE	\$0	\$0	\$0	\$0	\$0	\$48,000
		PLANT AND EQUIPMENT RECREATION AND CULTURE CAPITAL EXPENDITURE					
411336	Parks & Gardens Plant & Equipment	\$0	\$0	\$0	\$0	\$0	\$15,000
	Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$0	\$0	\$15,000
	Total - RECREATION AND CULTURE	\$0	\$0	\$0	\$0	\$0	\$15,000
		PLANT AND EQUIPMENT TRANSPORT CAPITAL EXPENDITURE					
412301	Manager Works & Services Vehicle	\$0	\$48,000	\$0	\$41,548	\$0	\$0
412320	Multi-Wheel Roller	\$0	\$0	\$0	\$0	\$0	\$40,000
412321	Leading Hand Utility NA168	\$0	\$26,000	\$0	\$24,682	\$0	\$28,000
412322	Box Trailer	\$0	\$5,000	\$0	\$0	\$0	\$3,000
New	Tipping Trailer	\$0	\$0	\$0	\$0	\$0	\$9,000
New	Skeleton Weed Vehicle	\$0	\$0	\$0	\$0	\$0	\$28,000
	Sub Total - CAPITAL WORKS	\$0	\$79,000	\$0	\$66,230	\$0	\$108,000
	Total - TRANSPORT	\$0	\$79,000	\$0	\$66,230	\$0	\$108,000
	Total - PLANT AND EQUIPMENT	\$0	\$79,000	\$0	\$66,230	\$0	\$171,000

Shire of NUNGARIN
DRAFT BUDGET 2020-2021

		ADOPTED BUDGET		CURRENT YEAR		DRAFT BUDGET	
		2019-20		2019-20		2020-21	
		Income Expenditure		30 JUNE 2020		Income Expenditure	
G/L	JOB			Income	Expenditure	Income	Expenditure
ROAD INFRASTRUCTURE							
ROAD CONSTRUCTION							
Road Construction - Council							
412101	RCC001	Nungarin North Road Construction	\$0	\$25,000	\$0	\$0	\$0
412101	RCC044	Waterhouse Terrace Construction	\$0	\$28,000	\$0	\$535	\$28,000
412101	RCC200	Road Construction Water Bore Project	\$0	\$22,000	\$0	\$11,054	\$0
Road Construction - Regional Road Group							
412102	RRG01	RRG - Nungarin North Road	\$0	\$0	\$0	\$0	\$0
412102	RRRG01	RRG - Nungarin North Road	\$0	\$0	\$0	\$0	\$276,350
412102	RRRG02	RRG - Danberrin Road	\$0	\$0	\$0	\$0	\$0
412102	RRG03	RRG - Chandler - Nungarin Rd	\$0	\$289,190	\$0	\$285,145	\$0
412102	RRRG70	RRG - Koorda-Bullfinch Road	\$0	\$0	\$0	\$21,852	\$0
Road Construction - Roads to Recovery							
412103	RRTR10	RRTR - Unknown projects	\$0	\$0	\$0	\$0	\$194,009
412103	RRTR10	RRTR - Unknown projects	\$0	\$194,009	\$0	\$0	\$194,009
412103	RRTR05	Rtr Chandler-Merredin Road	\$0	\$0	\$0	\$38,475	\$0
412103	RRTR20	Rtr Baird Road	\$0	\$0	\$0	\$49,615	\$0
412103	RRTR21	Rtr Mcglinn Road	\$0	\$0	\$0	\$76,851	\$0
Sub Total - CAPITAL WORKS			\$0	\$558,199	\$0	\$530,256	\$0
Total - ROADS			\$0	\$558,199	\$0	\$530,256	\$0
Total - INFRASTRUCTURE ASSETS ROAD RESERVES			\$0	\$558,199	\$0	\$530,256	\$0

Shire of NUNGARIN
DRAFT BUDGET 2020-2021

		ADOPTED BUDGET 2019-20		CURRENT YEAR 2019-20 30 JUNE 2020		DRAFT BUDGET 2020-21	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure
G/L	JOB						
	PARKS & OVALS						
411304	LRCIP Program Capital (Oval, Tennis Courts, etc)	\$0	\$0	\$0	\$0	\$0	\$230,826
	Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$0	\$0	\$230,826
	Total - PARKS & OVALS	\$0	\$0	\$0	\$0	\$0	\$230,826
	Total - INFRASTRUCTURE ASSETS - PARKS & OVALS	\$0	\$0	\$0	\$0	\$0	\$230,826
	INFRASTRUCTURE ASSETS - SANITATION						
	COMMUNITY AMENITIES						
410102	Refuse Site Capital Works	\$0	\$30,000	\$0	\$43,452	\$0	\$15,000
	Sub Total - CAPITAL WORKS	\$0	\$30,000	\$0	\$43,452	\$0	\$15,000
	Total - INFRASTRUCTURE ASSETS - SANITATION	\$0	\$30,000	\$0	\$43,452	\$0	\$15,000
	GRAND TOTALS	(\$3,059,658)	\$3,059,658	(\$3,669,413)	\$2,591,063	(\$3,712,122)	\$3,712,123