

SHIRE OF NUNGARIN
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

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

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 2023

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
Revenue				
Rates	2(a)	623,899	606,091	599,320
Operating grants, subsidies and contributions	10	424,852	1,830,486	729,553
Fees and charges	16	135,577	128,048	135,952
Interest earnings	11(a)	14,253	11,302	10,447
Other revenue	11(b)	83,600	300,467	70,446
		1,282,181	2,876,394	1,545,718
Expenses				
Employee costs		(1,005,289)	(798,408)	(926,216)
Materials and contracts		(873,376)	(728,521)	(824,429)
Utility charges		(159,220)	(143,790)	(145,040)
Depreciation on non-current assets	6	(1,148,590)	(1,155,877)	(1,015,787)
Interest expenses	11(d)	(19,605)	(22,101)	(22,696)
Insurance expenses		(125,627)	(121,936)	(108,932)
Other expenditure		(124,172)	(188,607)	(139,312)
		(3,455,879)	(3,159,240)	(3,182,412)
		(2,173,698)	(282,846)	(1,636,694)
Non-operating grants, subsidies and contributions	10	1,531,442	743,002	1,303,606
Profit on asset disposals	5(b)	0	62,401	0
Loss on asset disposals	5(b)	0	(6,861)	0
Fair value adjustments to financial assets at fair value through profit or loss		0	1,998	0
		1,531,442	800,540	1,303,606
Net result for the period		(642,256)	517,694	(333,088)
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(642,256)	517,694	(333,088)

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

SHIRE OF NUNGARIN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		633,899	589,470	599,320
Operating grants, subsidies and contributions		44,683	2,072,541	588,272
Fees and charges		135,577	128,048	135,952
Interest received		14,253	11,302	10,447
Goods and services tax received		5,000	(4,974)	0
Other revenue		83,600	300,467	70,446
		917,012	3,096,854	1,404,437
Payments				
Employee costs		(1,005,289)	(790,425)	(926,216)
Materials and contracts		(888,376)	(635,853)	(824,429)
Utility charges		(159,220)	(143,790)	(145,040)
Interest expenses		(19,605)	(22,579)	(22,696)
Insurance paid		(125,627)	(121,936)	(108,932)
Other expenditure		(124,172)	(188,607)	(139,312)
		(2,322,289)	(1,903,190)	(2,166,625)
Net cash provided by (used in) operating activities	4	(1,405,277)	1,193,664	(762,188)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(525,671)	(781,542)	(1,326,549)
Payments for construction of infrastructure	5(a)	(1,384,606)	(650,019)	(805,663)
Non-operating grants, subsidies and contributions		1,531,442	743,002	1,303,606
Proceeds from sale of property, plant and equipment	5(b)	100,000	156,191	161,800
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	2,382	2,275	2,275
Net cash provided by (used in) investing activities		(276,453)	(530,093)	(664,531)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(45,247)	(42,661)	(42,661)
Net cash provided by (used in) financing activities		(45,247)	(42,661)	(42,661)
Net increase (decrease) in cash held		(1,726,977)	620,910	(1,469,380)
Cash at beginning of year		2,636,084	2,015,174	2,015,174
Cash and cash equivalents at the end of the year	4	909,107	2,636,084	545,794

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

SHIRE OF NUNGARIN
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2023

		2022/23	2021/22	2021/22
	NOTE	Budget	Actual	Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	3	1,477,000	1,222,500	1,211,999
		1,477,000	1,222,500	1,211,999
Revenue from operating activities (excluding rates)				
Specified area and ex gratia rates	2(a)(ii)	6,600	6,601	0
Operating grants, subsidies and contributions	10	424,852	1,830,486	729,553
Fees and charges	16	135,577	128,048	135,952
Interest earnings	11(a)	14,253	11,302	10,447
Other revenue	11(b)	83,600	302,465	70,446
Profit on asset disposals	5(b)	0	62,401	0
		664,882	2,341,303	946,398
Expenditure from operating activities				
Employee costs		(1,005,289)	(798,408)	(926,216)
Materials and contracts		(873,376)	(728,521)	(824,429)
Utility charges		(159,220)	(143,790)	(145,040)
Depreciation on non-current assets	6	(1,148,590)	(1,155,877)	(1,015,787)
Interest expenses	11(d)	(19,605)	(22,101)	(22,696)
Insurance expenses		(125,627)	(121,936)	(108,932)
Other expenditure		(124,172)	(188,607)	(139,312)
Loss on asset disposals	5(b)	0	(6,861)	0
		(3,455,879)	(3,166,101)	(3,182,412)
Non-cash amounts excluded from operating activities	3(b)	1,148,590	1,111,309	1,015,787
Amount attributable to operating activities		(165,407)	1,509,011	(8,228)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	10	1,531,442	743,002	1,303,606
Payments for property, plant and equipment	5(a)	(525,671)	(781,542)	(1,326,549)
Payments for construction of infrastructure	5(a)	(1,384,606)	(650,019)	(805,663)
Proceeds from disposal of assets	5(b)	100,000	156,191	161,800
Proceeds from financial assets at amortised cost - self supporting loans	7(a)	2,382	2,275	2,275
Amount attributable to investing activities		(276,453)	(530,093)	(664,531)
Amount attributable to investing activities		(276,453)	(530,093)	(664,531)
FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(45,247)	(42,661)	(42,661)
Transfers to cash backed reserves (restricted assets)	8(a)	(466,745)	(122,936)	(101,500)
Transfers from cash backed reserves (restricted assets)	8(a)	336,553	64,189	217,600
Amount attributable to financing activities		(175,439)	(101,408)	73,439
Budgeted deficiency before general rates		(617,299)	877,510	(599,320)
Estimated amount to be raised from general rates	2(a)	617,299	599,490	599,320
Net current assets at end of financial year - surplus/(deficit)	3	0	1,477,000	0

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

INDEX OF NOTES TO THE BUDGET

Note 1	Basis of Preparation	6
Note 2	Rates	9
Note 3	Net Current Assets	12
Note 4	Reconciliation of cash	14
Note 5	Fixed Assets	15
Note 6	Asset Depreciation	17
Note 7	Borrowings	18
Note 8	Reserves	20
Note 9	Revenue Recognition	21
Note 10	Program Information	22
Note 11	Other Information	23
Note 12	Elected Members Remuneration	24
Note 13	Major Land Transactions	25
Note 14	Trading Undertakings and Major Trading Undertakings	26
Note 15	Trust	27
Note 16	Fees and Charges	28

SHIRE OF NUNGARIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

1 (a) BASIS OF PREPARATION

The annual 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 Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

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

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the 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.

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget or required by legislation.

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 annual 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 15 to the annual budget.

2021/22 actual balances

Balances shown in this budget as 2021/22 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Initial application of accounting standards

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- AASB 2020-3 *Amendments to Australian Accounting Standards* - Annual Improvements 2018-2020 and Other Amendments

- AASB 2020-6 *Amendments to Australian Accounting Standards* - Classification of Liabilities as Current or Non-current - Deferral of Effective Date

It is not expected these standards will have an impact on the annual budget.

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- AASB 2021-2 *Amendments to Australian Accounting Standards* - Disclosure of Accounting Policies or Definition of Accounting Estimates

- AASB 2021-6 *Amendments to Australian Accounting Standards* - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards

It is not expected these standards will have an impact on the annual budget.

Judgements, estimates and assumptions

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

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

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets

Rounding off figures

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

SHIRE OF NUNGARIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

1 (b) 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.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

1 (c) 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
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

2. RATES AND SERVICE CHARGES

(a) Rating information

Rate Description	Basis of valuation	Rate in \$	Number of properties	Rateable value \$	2022/23 Budgeted rate revenue \$	2022/23 Budgeted interim rates \$	2022/23 Budgeted back rates \$	2022/23 Budgeted total revenue \$	2021/22 Actual total revenue \$	2021/22 Budget total revenue \$
(i) General rates										
GRV Townsites	Gross rental value	0.13060	47	313,924	40,999	0	0	40,999	39,785	39,805
UV Rural	Unimproved value	0.01694	108	32,558,002	551,467	(434)	0	551,033	535,521	535,775
UV Mining	Unimproved value	0.01694	2	74,250	1,258	0	0	1,258	2,184	1,740
Sub-Total		Minimum	157	32,946,176	593,724	(434)	0	593,290	577,490	577,320
Minimum payment \$										
GRV Townsites	Gross rental value	453	24	16,930	10,872	0	0	10,872	11,000	11,000
UV Rural	Unimproved value	453	16	202,698	7,248	0	0	7,248	6,600	6,600
UV Mining	Unimproved value	453	13	40,947	5,889	0	0	5,889	4,400	4,400
Sub-Total			53	260,575	24,009	0	0	24,009	22,000	22,000
Total amount raised from general rates					617,733	(434)	0	617,299	599,490	599,320
(ii) Specified area and ex gratia rates								617,299	599,490	599,320
Ex-gratia rates										
Ex-gratia rates					6,600	0	0	6,600	6,601	0
Total specified area and ex gratia rates								6,600	6,601	0
Total rates								623,899	606,091	599,320

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 2022/23 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF NUNGARIN
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2023

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge \$	Instalment plan interest rate %	Unpaid rates interest rates %
Option one				
Single full payment		0	0.0%	7.0%
Option two				
First instalment		0	0.0%	7.0%
Second instalment		5	3.0%	7.0%
Option three				
First instalment		0	0.0%	7.0%
Second instalment		5	3.0%	7.0%
Third instalment		5	3.0%	7.0%
Fourth instalment		5	3.0%	7.0%

	2022/23 Budget revenue \$	2021/22 Actual revenue \$	2021/22 Budget revenue \$
Instalment plan admin charge revenue	325	325	250
Instalment plan interest earned	435	436	700
Unpaid rates and service charge interest earned	6,800	8,832	9,500
	7,560	9,593	10,450

**SHIRE OF NUNGARIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023**

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30th June 2023.

(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2023.

(e) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2023.

SHIRE OF NUNGARIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

3. NET CURRENT ASSETS

Note	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022	
	\$	\$	\$	
(a) Composition of estimated net current assets				
Current assets				
Cash and cash equivalents - unrestricted	4	73,215	1,550,215	14,942
Cash and cash equivalents - restricted	4	835,892	1,085,869	530,852
Financial assets - unrestricted		1,233	2,382	2,382
Receivables		83,214	98,214	92,545
Inventories		6,648	6,648	31,880
		1,000,202	2,743,328	672,601
Less: current liabilities				
Trade and other payables		(184,599)	(199,599)	(144,403)
Contract liabilities		0	(380,169)	0
Long term borrowings	7	(46,739)	(45,247)	(45,247)
Employee provisions		(82,661)	(82,661)	(71,622)
		(313,999)	(707,676)	(261,272)
Net current assets		686,203	2,035,652	411,329
Less: Total adjustments to net current assets	3.(c)	(686,203)	(558,652)	(411,329)
Net current assets used in the Rate Setting Statement		0	1,477,000	0

3. NET CURRENT ASSETS (CONTINUED)

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

Items excluded from calculation of budgeted deficiency

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

(b) Non-cash amounts excluded from operating activities

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with *Financial Management Regulation 32*.

Adjustments to operating activities

Note	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022	
	\$	\$	\$	
Less: Profit on asset disposals	5(b)	0	(62,401)	0
Add: Loss on disposal of assets	5(b)	0	6,861	0
Add: Depreciation on assets	6	1,148,590	1,155,877	1,015,787
Movement in non-current employee provisions		0	12,739	0
Movement in Local Government House Unit Trust		0	(1,998)	0
Movement in current employee provisions associated with restricted cash		0	231	0
Non cash amounts excluded from operating activities		1,148,590	1,111,309	1,015,787

(c) 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 in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

Less: Cash - restricted reserves	8	(835,892)	(705,700)	(530,852)
Less: Current assets not expected to be received at end of year				
- Current portion of self supporting loans receivable		(1,233)	(2,382)	(2,382)
- Land held for resale		0	0	(27,295)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		46,739	45,247	45,247
- Current portion of employee benefit provisions held in reserve		104,183	104,183	103,953
Total adjustments to net current assets		(686,203)	(558,652)	(411,329)

SHIRE OF NUNGARIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

3 (d) NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

An 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 or non-current based on the Shire's intentions to release for sale.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire 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.

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

The Shire 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.

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.

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.

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.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

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 2023

4. 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	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Cash at bank and on hand	909,107	2,636,084	545,794
Total cash and cash equivalents	909,107	2,636,084	545,794
Held as			
- Unrestricted cash and cash equivalents	3(a) 73,215	1,550,215	14,942
- Restricted cash and cash equivalents	3(a) 835,892	1,085,869	530,852
	909,107	2,636,084	545,794
Restrictions			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	835,892	1,085,869	530,852
	835,892	1,085,869	530,852
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Financially backed reserves	8 835,892	705,700	530,852
Contract liabilities	0	380,169	0
	835,892	1,085,869	530,852
Reconciliation of net cash provided by operating activities to net result			
Net result	(642,256)	517,694	(333,088)
Depreciation	6 1,148,590	1,155,877	1,015,787
(Profit)/loss on sale of asset	5(b) 0	(55,540)	0
Profit on financial assets at fair value through profit and loss		(1,998)	
Share of profit or (loss) of associates accounted for using the equity method	0	0	0
(Increase)/decrease in receivables	15,000	87,991	106,384
(Increase)/decrease in inventories	0	(2,061)	0
Increase/(decrease) in payables	(15,000)	78,422	0
Increase/(decrease) in contract liabilities	(380,169)	132,504	(247,665)
Increase/(decrease) in employee provisions	0	23,777	0
Non-operating grants, subsidies and contributions	(1,531,442)	(743,002)	(1,303,606)
Net cash from operating activities	(1,405,277)	1,193,664	(762,188)

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 3 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

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

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

SHIRE OF NUNGARIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

5. FIXED ASSETS

(a) Acquisition of Assets

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

Reporting program

Asset class	Reporting program										2021/22 Actual total	2021/22 Budget total	
	General purpose funding	Law, order, public safety	Health	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<i>Property, Plant and Equipment</i>													
Buildings - non-specialised	40,000	0	0	0	0	0	0	0	0	0	0	59,158	265,049
Buildings - specialised	0	14,671	0	0	0	100,000	50,000	0	0	0	0	510,987	696,700
Furniture and equipment	15,000	0	0	0	0	0	0	0	0	0	0	7,041	7,000
Plant and equipment	72,000	0	0	0	0	0	9,000	225,000	0	0	0	204,356	357,800
	127,000	0	14,671	0	0	100,000	59,000	225,000	0	0	0	781,542	1,326,549
<i>Infrastructure</i>													
Infrastructure - roads	0	0	0	0	0	0	0	1,035,954	0	0	0	522,351	554,416
Infrastructure - drainage	0	0	0	0	0	0	0	0	0	0	0	31,591	0
Infrastructure - parks and ovals	0	0	0	0	0	0	25,000	0	0	0	0	0	0
Other infrastructure - other	0	0	0	0	0	0	12,000	61,652	250,000	0	0	96,077	251,247
	0	0	0	0	0	0	37,000	1,097,606	250,000	0	0	650,019	805,663
Total acquisitions	127,000	0	14,671	0	0	100,000	96,000	1,322,606	250,000	0	0	1,431,561	2,132,212

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 2023

5. FIXED ASSETS

(b) Disposals of Assets

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

	2022/23		2022/23		2021/22		2021/22		2021/22		2021/22		2021/22	
	Budget Net Book Value	Budget Sale Proceeds	Budget Profit	Budget Loss	Actual Net Book Value	Actual Sale Proceeds	Actual Profit	Actual Loss	Budget Net Book Value	Budget Sale Proceeds	Budget Profit	Budget Loss	Budget Net Book Value	Budget Sale Proceeds
By Program														
Education and welfare	0	0	0	0	2,844	7,728	4,884	0	8,500	8,500	0	0	8,500	8,500
Housing	0	0	0	0	3,700	2,000	0	(1,700)	0	0	0	0	0	0
Transport	100,000	100,000	0	0	94,107	146,463	57,517	(5,161)	153,300	153,300	0	0	153,300	153,300
	100,000	100,000	0	0	100,651	156,191	62,401	(6,861)	161,800	161,800	0	0	161,800	161,800
By Class														
<u>Property, Plant and Equipment</u>														
Buildings - non-specialised	0	0	0	0	3,700	2,000	0	(1,700)	0	0	0	0	0	0
Plant and equipment	100,000	100,000	0	0	96,951	154,191	62,401	(5,161)	161,800	161,800	0	0	161,800	161,800
	100,000	100,000	0	0	100,651	156,191	62,401	(6,861)	161,800	161,800	0	0	161,800	161,800

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 2023

6. 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 and ovals
Infrastructure - refuse
Other infrastructure - dams
Other infrastructure - other

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
	38,895	38,959	26,165
	49,570	49,568	7,481
	1,165	1,166	1,165
	0	3,070	0
	73,445	74,524	45,446
	19,060	19,058	17,955
	268,310	268,545	254,985
	637,345	638,235	601,555
	1,350	1,250	1,585
	59,450	61,502	59,450
	1,148,590	1,155,877	1,015,787
	90,246	90,246	54,827
	134,690	134,692	123,188
	6,975	6,972	9,413
	137,227	144,518	94,980
	569,198	569,198	542,410
	4,985	4,983	4,983
	9,295	9,295	6,705
	24,960	24,961	12,211
	2,995	2,994	2,982
	16,804	16,804	16,804
	151,215	151,214	147,284
	1,148,590	1,155,877	1,015,787

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	5 to 15 years
Infrastructure - roads	35 to 85 years
Infrastructure - footpaths	20 to 75 years
Infrastructure - drainage	5 to 75 years
Infrastructure - parks and ovals	5 to 75 years
Infrastructure - refuse	5 to 75 years
Other infrastructure - dams	5 to 75 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 life 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 2023

7. 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	2022/23		2022/23		2022/23		2021/22		2021/22		2021/22		2021/22	
				Budget Principal	Budget New Loans	Budget Principal Repayments	Budget Interest	Actual Principal	Actual New Loans	Actual Principal Repayments	Actual Interest	Budget Principal	Budget New Loans	Budget Principal Repayments	Budget Interest	Actual Principal outstanding 30 June 2022	Actual Principal Repayments
Governance																	
Staff Housing Lot 191	63	WATC	6.39%	26,428	0	(10,075)	16,353	(1,530)	35,889	0	0	(1,896)	26,428	(9,461)	0	26,428	(2,145)
Recreation and culture																	
Community Recreation	65	WATC	7.32%	142,885	0	(19,713)	123,172	(9,926)	161,219	0	0	(11,276)	142,885	(18,334)	0	142,885	(11,306)
Transport																	
Shire Depot	68	WATC	3.82%	226,053	0	(13,077)	212,966	(8,008)	238,654	0	0	(8,815)	226,053	(12,591)	0	226,053	(8,998)
				395,376	0	(42,865)	352,511	(19,464)	435,762	0	0	(21,987)	395,376	(40,386)	0	395,376	(22,449)
Self Supporting Loans																	
Recreation and culture																	
Museum	67	WATC	0.0464	3,614	0	(2,382)	1,232	(141)	5,889	0	0	(114)	3,614	(2,275)	0	3,614	(247)
				3,614	0	(2,382)	1,232	(141)	5,889	0	0	(114)	3,614	(2,275)	0	3,614	(247)
				398,990	0	(45,247)	353,743	(19,605)	441,651	0	0	(22,101)	398,990	(42,661)	0	398,990	(22,896)

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 2023

7. INFORMATION ON BORROWINGS

(b) New borrowings - 2022/23

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2023

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2022 nor is it expected to have unspent borrowing funds as at 30th June 2023.

(d) Credit Facilities

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	200,000	200,000	200,000
Bank overdraft at balance date			
Credit card limit	7,500	7,500	0
Credit card balance at balance date	0	0	0
Total amount of credit unused	207,500	207,500	200,000
Loan facilities			
Loan facilities in use at balance date	353,743	398,990	398,990

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 2023

8. FINANCIALLY BACKED RESERVES

(a) Financially Backed Reserves - Movement

	2022/23		2022/23		2021/22		2021/22		2021/22		2021/22	
	Budget Opening Balance	Budget Transfer to (from)	Budget Closing Balance	Actual Opening Balance	Actual Transfer to (from)	Actual Closing Balance	Budget Opening Balance	Budget Transfer to (from)	Budget Closing Balance	Budget Transfer to (from)	Budget Closing Balance	
Restricted by council												
(a) Leave reserve	104,184	1,042	105,226	103,953	231	104,184	103,953	0	0	103,953	0	103,953
(b) Plant reserve	286,179	237,917	299,096	273,261	77,107	286,179	273,261	(64,189)	76,500	286,179	(217,600)	132,161
(c) Office building reserve	42,993	379	43,372	37,909	5,084	42,993	37,909	0	5,000	42,993	0	42,909
(d) Swimming pool reserve	50,320	5,453	55,773	45,220	5,100	50,320	45,220	0	5,000	50,320	0	50,220
(e) Land development reserve	2,090	21	2,111	2,086	4	2,090	2,085	0	0	2,090	0	2,085
(f) Building reserve	96,513	184,914	281,427	71,354	25,159	96,513	71,354	0	5,000	96,513	0	76,354
(g) Community bus reserve	111,554	0	(111,553)	111,307	247	111,554	111,307	0	0	111,554	0	111,307
(h) Computer equipment/software reserve	6,867	37,019	43,886	1,863	5,004	6,867	1,863	0	5,000	6,867	0	6,863
(i) Refuse site rehabilitation reserve	5,000	0	5,000	0	5,000	5,000	0	0	5,000	5,000	0	5,000
	705,700	466,745	835,892	646,953	122,936	705,700	646,952	(64,189)	101,500	705,700	(217,600)	530,852
	705,700	466,745	835,892	646,953	122,936	705,700	646,952	(64,189)	101,500	705,700	(217,600)	530,852

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

SHIRE OF NUNGARIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

9. 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
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
Fees and charges	Building, cemetery services, library fees, property hire, private works, planning, development, animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Adopted by Council annually or Set by State legislation or limited by legislation to the cost of provision	Applied fully based on timing of provision/entry, or based on timing of issue of the associated rights	Not applicable	Output method based on provision of service or completion of works, or 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
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
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

SHIRE OF NUNGARIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

10. PROGRAM INFORMATION

Income and expenses	2022/23 Budget	2021/22 Actual	2021/22 Budget
Income excluding grants, subsidies and contributions	\$	\$	\$
Governance	24,171	149,627	9,939
General purpose funding	638,736	618,718	610,170
Law, order, public safety	4,600	5,076	4,950
Health	0	0	160
Education and welfare	0	4,884	0
Housing	58,028	56,194	52,101
Community amenities	14,500	16,660	14,070
Recreation and culture	22,314	46,400	28,147
Transport	3,290	74,521	3,290
Economic services	37,300	44,251	32,000
Other property and services	54,390	93,976	61,338
	857,329	1,110,307	816,165
Operating grants, subsidies and contributions			
Governance	0	17,394	0
General purpose funding	232,483	1,217,341	478,104
Law, order, public safety	12,120	6,788	3,591
Health	0	0	0
Education and welfare	0	0	0
Housing	0	0	0
Community amenities	12,854	844	13,286
Recreation and culture	0	9,123	0
Transport	126,855	545,651	182,865
Economic services	40,540	33,345	51,707
Other property and services	0	0	0
	424,852	1,830,486	729,553
Non-operating grants, subsidies and contributions			
Governance	0	0	0
General purpose funding	0	0	0
Law, order, public safety	199,776	316,018	316,018
Health	0	0	0
Education and welfare	0	0	0
Housing	0	0	0
Community amenities	16,043	44,592	130,635
Recreation and culture	496,740	0	474,552
Transport	818,883	382,392	382,401
Economic services	0	0	0
Other property and services	0	0	0
	1,531,442	743,002	1,303,606
Total Income	2,813,623	3,683,795	2,849,324
Expenses			
Governance	(535,072)	(554,256)	(491,556)
General purpose funding	(22,400)	(21,803)	(20,419)
Law, order, public safety	(87,017)	(92,216)	(39,955)
Health	(46,130)	(35,173)	(43,210)
Education and welfare	(4,072)	(7,034)	(3,712)
Housing	(197,801)	(169,405)	(189,503)
Community amenities	(167,860)	(112,427)	(159,875)
Recreation and culture	(856,153)	(773,568)	(782,896)
Transport	(1,316,116)	(1,297,126)	(1,231,366)
Economic services	(131,296)	(113,235)	(132,280)
Other property and services	(91,962)	10,142	(87,640)
Total expenses	(3,455,879)	(3,166,101)	(3,182,412)
Net result for the period	(642,256)	517,694	(333,088)

11. OTHER INFORMATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	6,477	1,437	0
- Other funds	541	597	247
Other interest revenue (refer note 1b)	7,235	9,268	10,200
	14,253	11,302	10,447
(b) Other revenue			
Reimbursements and recoveries	74,410	267,638	61,256
Other	9,190	32,829	9,190
	83,600	300,467	70,446
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	37,500	37,500	40,000
	37,500	37,500	40,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	19,605	22,101	22,696
	0	0	0
(e) Low Value lease expenses			
Office equipment	1,703	1,703	1,703
	1,703	1,703	1,703

SHIRE OF NUNGARIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

12. ELECTED MEMBERS REMUNERATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Councillor P de Lacey			
President's allowance	6,000	4,333	4,000
Meeting attendance fees	5,000	1,570	1,720
Annual allowance for ICT expenses	600	600	600
Travel and accommodation expenses	1,520	1,076	1,520
	13,120	7,579	7,840
Councillor G Coumbe			
Deputy President's allowance	1,500	500	1,000
Meeting attendance fees	2,500	1,933	1,350
Annual allowance for ICT expenses	600	600	600
Travel and accommodation expenses	445	145	445
	5,045	3,178	3,395
Councillor E O'Connell			
Meeting attendance fees	2,500	1,350	1,350
Annual allowance for ICT expenses	600	600	600
Travel and accommodation expenses	1,645	865	1,645
	4,745	2,815	3,595
Councillor K Dayman			
Meeting attendance fees	2,500	1,200	1,350
Annual allowance for ICT expenses	600	600	600
Travel and accommodation expenses	270	268	545
	3,370	2,068	2,495
Councillor J Davis			
Meeting attendance fees	2,500	1,100	1,150
Annual allowance for ICT expenses	600	600	600
Travel and accommodation expenses	600	250	600
	3,700	1,950	2,350
Councillor W Lee			
Meeting attendance fees	2,500	1,250	1,150
Annual allowance for ICT expenses	600	600	600
Travel and accommodation expenses	440	370	645
	3,540	2,220	2,395
Councillor R Mizia			
Meeting attendance fees	0	300	1,250
Annual allowance for ICT expenses	0	0	600
	0	300	1,850
Councillor M Caughey			
Meeting attendance fees	2,500	900	0
Annual allowance for ICT expenses	600	600	0
Travel and accommodation expenses	480	320	0
	3,580	1,820	0
Total Elected Member Remuneration	37,100	21,930	23,920
President's allowance	6,000	4,333	4,000
Deputy President's allowance	1,500	500	1,000
Meeting attendance fees	20,000	9,603	9,320
Annual allowance for ICT expenses	4,200	4,200	4,200
Travel and accommodation expenses	5,400	3,294	5,400
	37,100	21,930	23,920

SHIRE OF NUNGARIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

13. MAJOR LAND TRANSACTIONS

It is not anticipated any land transactions or major land transactions will occur in 2022/23.

14. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2022/23.

15. TRUST FUNDS

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Detail	Balance 30 June 2022	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2023
	\$	\$	\$	\$
Nomination & other deposits	221	0	0	221
	221	0	0	221

16. FEES AND CHARGES

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
By Program:			
Governance	5,911	7,722	5,911
General purpose funding	725	1,450	650
Law, order, public safety	600	1,076	950
Health	0	0	160
Housing	56,428	53,661	50,101
Community amenities	14,500	16,634	14,070
Recreation and culture	22,173	22,282	27,900
Economic services	34,150	21,989	32,000
Other property and services	1,090	3,234	4,210
	135,577	128,048	135,952

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



SHIRE OF NUNGARIN
BUDGET
DETAILED OPERATING & NON-OPERATING
BUDGET WORKPAPERS

2022-2023

Shire of NUNGARIN
DRAFT BUDGET REPORT

		DRAFT BUDGET 2022-2023	
		Income	Expenditure
G/L	JOB		
Proceeds Sale of Assets			
504203	Proceeds On Asset Disposal	(\$100,000)	\$0
505100	PROCEEDS FROM SALE OF FIRE TRUCK	\$0	\$0
509302	Proceeds On Asset Disposal Buildings		
504202	Realisation on Assets Account	\$0	\$0
		\$0	\$0
PROCEEDS FROM SALE OF ASSETS		(\$100,000)	\$0
Written Down Value		\$0	\$0
	Written Down Value - Welfare Plant	\$0	\$100,000
	Written Down Value - Works Plant	\$0	\$0
	Written Down Value - Buildings	\$0	\$0
Sub Total - WDV ON DISPOSAL OF ASSET		\$0	\$100,000
Total - GAIN/LOSS ON DISPOSAL OF ASSET		(\$100,000)	\$100,000
ABNORMAL ITEMS			
		\$0	\$0
Sub Total - ABNORMAL ITEMS		\$0	\$0
Total - ABNORMAL ITEMS		\$0	\$0
Total - OPERATING STATEMENT		(\$100,000)	\$100,000

Shire of NUNGARIN
DRAFT BUDGET REPORT

		Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		DRAFT BUDGET 2022-2023	
G/L	JOB			Income	Expenditure
RATES					
OPERATING EXPENDITURE					
203199		Rates - Admin Costs Allocated		\$0	\$22,400
Sub Total - GENERAL RATES OP EXP				\$0	\$22,400
OPERATING INCOME					
303101		Rates Levied - GRV/UV		(\$617,299)	\$0
303115		Rates Written Off - Minor Balances		\$0	\$0
303116		Rates Discount Allowed		\$0	\$0
303117		Rates Concessions		\$0	\$0
Sub Total - GENERAL RATES OP INC				(\$617,299)	\$0
Total - GENERAL RATES				(\$617,299)	\$22,400

Shire of NUNGARIN
DRAFT BUDGET REPORT

		Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		DRAFT BUDGET 2022-2023	
G/L	JOB			Income	Expenditure
OTHER GENERAL PURPOSE FUNDING					
OPERATING EXPENDITURE					
203201		Interest on Overdraft		\$0	\$0
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP				\$0	\$0
OPERATING INCOME					
303201		Non Payment Penalty		(\$6,800)	\$0
303202		Exgratia Rates		(\$6,600)	\$0
303203		Instalment Plan Interest		(\$435)	\$0
303204		Instalment Admin Fee		(\$325)	\$0
303206		Rates Account Enquiry & Advice Fee		(\$400)	\$0
303210		Grants Commission General		(\$232,483)	\$0
303220		Interest - Leave Reserve		(\$1,042)	\$0
303221		Interest - Plant Reserve		(\$2,735)	\$0
303222		Interest - Office Building Reserve		(\$379)	\$0
303223		Interest - Swimming Pool Reserve		(\$453)	\$0
303225		Interest - Land Development Reserve		(\$21)	\$0
303226		Interest - Building Reserve		(\$714)	\$0
303227		Interest - Community Bus Reserve		(\$1,114)	\$0
303228		Interest - Computer Equipment/Software Reserve		(\$19)	\$0
303235		Interest - Muni Investments		(\$400)	\$0
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC				(\$253,920)	\$0
Total - OTHER GENERAL PURPOSE FUNDING				<u>(\$253,920)</u>	<u>\$0</u>
Total - GENERAL PURPOSE FUNDING				<u>(\$871,219)</u>	<u>\$22,400</u>

Shire of NUNGARIN
DRAFT BUDGET REPORT

		Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		DRAFT BUDGET 2022-2023	
G/L	JOB			Income	Expenditure
MEMBERS OF COUNCIL					
OPERATING EXPENDITURE					
204101		Members of Council - Travelling		\$0	\$5,400
204102		Members of Council - Conference Expenses		\$0	\$16,000
204103		Members of Council - Election Expenses		\$0	\$0
204104		Members of Council - President & Deputy Allowances		\$0	\$7,500
204105		Members of Council - Refreshments & Receptions		\$0	\$12,750
204106		Members of Council - Chamber Maintenance		\$0	\$500
204108		Members of Council - Insurance		\$0	\$20,181
204109		Members of Council - Subscriptions & Publications		\$0	\$27,785
204110		Members of Council - Other Minor Expenditure		\$0	\$4,000
204111		Members of Council - Sitting Fees		\$0	\$20,000
204112		Members of Council - Councillor Training		\$0	\$4,000
204113		AUSTRALIA DAY FUNCTION		\$0	\$500
204115		Members of Council - Donations Expenses		\$0	\$11,100
204116		Members ICT Allowance		\$0	\$4,200
204199		Members of Council - Admin Costs Allocated		\$0	\$401,156
Sub Total - MEMBERS OF COUNCIL OP/EXP				\$0	\$535,072
304102		GOVERNMENT GRANTS		\$0	\$0
Sub Total - MEMBERS OF COUNCIL OP/INC				\$0	\$0
Total - MEMBERS OF COUNCIL				\$0	\$535,072

Shire of NUNGARIN
DRAFT BUDGET REPORT

		Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	DRAFT BUDGET 2022-2023	
G/L	JOB		Income	Expenditure
GOVERNANCE				
OPERATING EXPENDITURE				
204201		Governance - Vehicle Expenses	\$0	\$5,000
204202		Governance - Salaries	\$0	\$343,635
204203		Governance - Long Service Leave	\$0	\$0
204204		Governance - Accrued Wages/Leave	\$0	\$8,016
204205		Governance - Superannuation	\$0	\$54,925
204206	BM02	Governance - Admin Building Maintenance	\$0	\$24,528
204207	GG01	Governance - Admin Office Garden Maintenance	\$0	\$10,140
204209		Governance - Staff Training, Travel & Accommodation	\$0	\$6,000
204210		Governance - Staff Uniforms	\$0	\$3,100
204211		Governance - Printing & Stationery	\$0	\$9,155
204212		Governance - Telephone Expenses	\$0	\$16,500
204213		Governance - Postage & Freight	\$0	\$1,100
204214		Governance - Advertising	\$0	\$3,000
204215		Governance - Office Equipment Maintenance	\$0	\$1,000
204216		Governance - Computer Services	\$0	\$58,060
204217		Governance - Bank Charges	\$0	\$6,200
204218		Governance - Office Expenses Other	\$0	\$7,705
204220		Governance - NEWROC Executive Officer	\$0	\$13,000
204221		Governance - Staff Conference Expenses	\$0	\$5,000
204222		Governance - Accounting Services	\$0	\$41,700
204223		Governance - Audit Fees	\$0	\$37,500
204224		Governance - Valuation Expenses	\$0	\$10,850
204225		Governance - Legal Expenses	\$0	\$20,000
204230		Governance - Depreciation	\$0	\$38,895
204231		Governance - FBT	\$0	\$25,000
204235		Governance - Integrated Strategic Planning	\$0	\$19,000
204236	BM03	Governance - Building Maint Lot 186 Danberrin	\$0	\$30,936
204238		Governance - Building Maint Lot 191 Danberrin	\$0	\$10,056
204239		Governance - Loan 63 Lot 191 Interest	\$0	\$1,530
204240		Governance - Other Employee Expenses	\$0	\$3,000
204241		Governance - Fair Valuation Expenses	\$0	\$0
204242		Governance - Executive Recruitment	\$0	\$0
204245		CIVIC RECEPTIONS & FUNCTIONS EXPENSES	\$0	\$0
204299		Governance - Admin Costs Recovered	\$0	-814,531
Sub Total - GOVERNANCE - GENERAL OP/EXP			\$0	\$0

Shire of NUNGARIN
DRAFT BUDGET REPORT

		Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		DRAFT BUDGET 2022-2023	
G/L	JOB			Income	Expenditure
OPERATING INCOME					
304201		Governance - Reimbursements		(\$1,060)	\$0
304202		Governance - Commissions		(\$2,200)	\$0
304203		Governance - Charges Photocopying		\$0	\$0
304204		Governance - Sale of Electoral Rolls		\$0	\$0
304205		Governance - Sale of History Books		(\$91)	\$0
304206		Governance - Charges Other		\$0	\$0
304209		Governance - Legal Costs Recovered		(\$15,000)	\$0
304217		Governance - Staff Housing Rent Lot 186		(\$2,700)	\$0
304218		Governance - Staff Housing Rent Lot 191		(\$3,120)	\$0
304220		NEWROC - Reimbursement Income		\$0	\$0
		Sub Total - GOVERNANCE - GENERAL OP/INC		(\$24,171)	\$0
		Total - GOVERNANCE - GENERAL		(\$24,171)	\$0
		Total - GOVERNANCE		(\$24,171)	\$535,072

Shire of NUNGARIN
DRAFT BUDGET REPORT

		Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	DRAFT BUDGET 2022-2023	
G/L	JOB		Income	Expenditure
LAW, ORDER AND PUBLIC SAFETY				
FIRE PREVENTION				
OPERATING EXPENDITURE				
205101		Fire Prevention - Plant Purchase & Equipment < \$1200	\$0	\$500
205102		Fire Prevention - Maintenance of Plant & Equipment	\$0	\$0
205103		Fire Prevention - Maintenance of Vehicles	\$0	\$1,000
205104		Fire Prevention - Maintenance of Land & Buildings	\$0	\$4,590
205105		Fire Prevention - Depreciation	\$0	\$49,570
205106		Fire Prevention - Utilities, Rates & Taxes	\$0	\$930
205107		Fire Prevention - Other Goods & Services	\$0	\$3,500
205108		Fire Prevention - Insurances	\$0	\$1,600
205109		Fire Prevention - Plant Purchase & Equipment \$1200 - \$5000	\$0	\$0
205110		Fire Prevention - Clothing & Accessories	\$0	\$2,000
205199		Fire Prevention - Allocation of Admin Overheads	\$0	\$12,218
Sub Total - FIRE PREVENTION OP/EXP			\$0	\$75,908
OPERATING INCOME				
305101		Fire Prevention - Insurance Claims Reimbursements	\$0	\$0
305102		Fire Prevention - Bush Fire Uniform Sales	\$0	\$0
305103		Fire Prevention - Reimbursements Other	\$0	\$0
Sub Total - FIRE PREVENTION OP/INC			\$0	\$0
Total - FIRE PREVENTION			\$0	\$75,908

Shire of NUNGARIN
DRAFT BUDGET REPORT

		Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		DRAFT BUDGET 2022-2023	
G/L	JOB			Income	Expenditure
ANIMAL CONTROL					
OPERATING EXPENDITURE					
205202		Animal Control - Destruction & Disposal		\$0	\$1,000
205203		Animal Control - Other Expenditure		\$0	\$4,000
205299		Animal Control - Allocation of Admin Overheads		\$0	\$6,109
Sub Total - ANIMAL CONTROL OP/EXP				\$0	\$11,109
OPERATING INCOME					
305201		Animal Control - Fines & Penalties		\$0	\$0
305203		Animal Control - Dog Registrations		(\$600)	\$0
Sub Total - ANIMAL CONTROL OP/INC				(\$600)	\$0
Total - ANIMAL CONTROL				(\$600)	\$11,109

Shire of NUNGARIN
DRAFT BUDGET REPORT

		DRAFT BUDGET	
		2022-2023	
G/L	JOB	Income	Expenditure
EMERGENCY SERVICES			
OPERATING EXPENDITURE			
Sub Total - EMERGENCY SERVICES OP/EXP		\$0	\$0
OPERATING INCOME			
305301	Emerg Serv - ESL Grant Operating	(\$12,120)	\$0
305302	Emerg Serv - ESL Grant Commission	(\$4,000)	\$0
305303	Emerg Serv - ESL Grant Capital	(\$199,776)	\$0
Sub Total - EMERGENCY SERVICES OP/INC		(\$215,896)	\$0
Total - EMERGENCY SERVICES		<u>(\$215,896)</u>	<u>\$0</u>
Total - LAW ORDER & PUBLIC SAFETY		<u>(\$216,496)</u>	<u>\$87,017</u>

Shire of NUNGARIN
DRAFT BUDGET REPORT

		Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		DRAFT BUDGET 2022-2023	
G/L	JOB			Income	Expenditure
HEALTH ADMINISTRATION & INSPECTION					
OPERATING EXPENDITURE					
207101		PREV SRVCS - Depreciation		\$0	\$1,165
207102		PREV SRVCS - Contract Health Services		\$0	\$20,000
207103		PREV SRVCS - Loss on Disposal of Asset		\$0	\$0
207199		PREV SRVCS - Admin Costs Allocated		\$0	\$2,036
Sub Total - HEALTH ADMIN & INSPECTION OP/EXP				\$0	\$23,201
OPERATING INCOME					
307101		Health - Fees & Charges		\$0	\$0
307102		Health Reimbursements Income		\$0	\$0
Sub Total - HEALTH ADMIN & INSPECTION OP/INC				\$0	\$0
Total - HEALTH ADMIN & INSPECTION				\$0	\$23,201
PREVENTIVE SERVICES - OTHER					
OPERATING EXPENDITURE					
207301		Prev Srvcs Other - Analytical Expenses		\$0	\$400
Sub Total - PREVENTIVE SRVS - OP/EXP				\$0	\$400
OPERATING INCOME					
Sub Total - PREVENTIVE SRVS - OP/INC				\$0	\$0
Total - PREVENTIVE SERVICES				\$0	\$400

Shire of NUNGARIN
DRAFT BUDGET REPORT

		DRAFT BUDGET 2022-2023	
		Income	Expenditure
OTHER HEALTH			
OPERATING EXPENDITURE			
207402	Other Health - Emergency Services Shed	\$0	\$820
207499	Other Health - Allocation of Admin Overheads	\$0	\$6,109
Sub Total - OTHER HEALTH OP/EXP		\$0	\$6,929
OPERATING INCOME			
		\$0	\$0
Sub Total - OTHER HEALTH OP/INC		\$0	\$0
Total - OTHER HEALTH		\$0	\$6,929

Shire of NUNGARIN
DRAFT BUDGET REPORT

		Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		DRAFT BUDGET 2022-2023	
G/L	JOB			Income	Expenditure
DOCTOR SERVICES					
OPERATING EXPENDITURE					
207502		Doctor Svcs - Office Expenses		\$0	\$10,500
207503		Doctor Svcs - Vehicle Expenses		\$0	\$1,600
207504		Doctor Svcs - Housing Expenses		\$0	\$3,500
Sub Total - DOCTOR SERVICES OP/EXP				\$0	\$15,600
OPERATING INCOME					
				\$0	\$0
Sub Total - DOCTOR SERVICES OP/INC				\$0	\$0
Total - DOCTOR SERVICES				\$0	\$15,600
Total - HEALTH				\$0	\$46,130

Shire of NUNGARIN
DRAFT BUDGET REPORT

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	DRAFT BUDGET	
			2022-2023 Income	Expenditure
CARE OF FAMILIES AND CHILDREN				
OPERATING EXPENDITURE				
208111		Care of Fam - Depreciation	\$0	\$0
208199		Care of Fam - Administration Allocations	\$0	\$2,036
Sub Total - CARE OF FAMILIES AND CHILDREN OP/EXP			\$0	\$2,036
OPERATING INCOME				
308102		Care of Fam - Profit on Sale of Asset	\$0	\$0
308103		Care of Fam - Reimbursements Other	\$0	\$0
Sub Total - CARE OF FAMILIES AND CHILDREN OP/INC			\$0	\$0
Total - CARE OF FAMILIES AND CHILDREN			\$0	\$2,036
AGED & DISABLED - OTHER				
OPERATING EXPENDITURE				
208299		Aged & Disabled - Allocation of Admin Overheads	\$0	\$2,036
Sub Total - OTHER WELFARE OP/EXP			\$0	\$2,036
OPERATING INCOME				
308201		Aged & Disabled - Nungarin Aged Home Care Income	\$0	\$0
Sub Total - OTHER WELFARE OP/INC			\$0	\$0
Total - OTHER WELFARE			\$0	\$2,036
Total - EDUCATION & WELFARE			\$0	\$4,072

Shire of NUNGARIN
DRAFT BUDGET REPORT

		Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		DRAFT BUDGET 2022-2023	
G/L	JOB			Income	Expenditure
STAFF HOUSING					
OPERATING EXPENDITURE					
209202		Staff Housing - Depreciation		\$0	\$16,385
209299		Staff Housing - Administration Allocations		\$0	\$6,109
Sub Total - STAFF HOUSING OP/EXP				\$0	\$22,494
Total - STAFF HOUSING				\$0	\$22,494

Shire of NUNGARIN
DRAFT BUDGET REPORT

		Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		DRAFT BUDGET 2022-2023	
G/L	JOB			Income	Expenditure
AGED PERSONS ACCOMMODATION					
OPERATING EXPENDITURE					
209101		Aged Pers Acc - Unit 1 Maintenance		\$0	\$5,777
209102		Aged Pers Acc - Unit 2 Maintenance		\$0	\$5,777
209103		Aged Pers Acc - Unit 3 Maintenance		\$0	\$5,777
209104		Aged Pers Acc - Unit 4 Maintenance		\$0	\$6,277
209105		Aged Pers Acc - Unit 5 Maintenance		\$0	\$5,777
209106		Aged Pers Acc - Unit 6 Maintenance		\$0	\$5,777
209107		Aged Pers Acc - Maintenance All Units		\$0	\$22,590
209108		Aged Pers Acc - Depreciation		\$0	\$32,730
209110		Aged Pers Acc - Contribution Towards CEACA Housing		\$0	\$0
209199		Aged Pers Acc - Administration Allocations		\$0	\$2,036
Sub Total - AGED PERSONS ACCOMMODATION OP/EXP				\$0	\$92,518
OPERATING INCOME					
309101		Aged Pers Acc - Unit 1 Rent		(\$4,320)	\$0
309102		Aged Pers Acc - Unit 2 Rent		(\$4,300)	\$0
309103		Aged Pers Acc - Unit 3 Rent		(\$4,680)	\$0
309104		Aged Pers Acc - Unit 4 Rent		(\$3,120)	\$0
309105		Aged Pers Acc - Unit 5 Rent		(\$5,356)	\$0
309106		Aged Pers Acc - Unit 6 Rent		(\$4,680)	\$0
309107		Aged Pers Acc - Gas Consumption Charges		(\$800)	\$0
309108		Aged Pers Acc - Reimbursements CEACA		\$0	\$0
309109		AGED PERSONS HOUSING REIMBURSEMENT INCOME		(\$460)	\$0
309111		WATER CHARGES REIMBURSEMENTS		(\$140)	\$0
Sub Total - AGED PERSONS ACCOMMODATION OP/INC				(\$27,856)	\$0
Total - AGED PERSONS ACCOMMODATION				(\$27,856)	\$92,518

Shire of NUNGARIN
DRAFT BUDGET REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			DRAFT BUDGET 2022-2023	
G/L	JOB		Income	Expenditure
HOUSING OTHER				
OPERATING EXPENDITURE				
209301	BM12	Other Housing - Building Maint Lot 51	\$0	\$12,110
209302	BM13	Other Housing - Building Maint Flat B	\$0	\$389
209303		Other Housing - Building Maint Lot 51	\$0	\$0
209304	BM15	Other Housing - Building Maint Flat A	\$0	\$389
209305		Other Housing - Depreciation	\$0	\$24,330
209306	BM16	Other Housing - Building Maint Lot 61 First	\$0	\$6,170
209307	BM17	Other Housing - Building Maint Lot 103 Second	\$0	\$6,517
209310	BM34	Other Housing - Building Maint Lot 188 Danberrin	\$0	\$0
209312		Other Housing - Loss on Disposal of Asset	\$0	\$0
209313	BM36	Other Housing - Building Maint Lot 110 Second Avenue	\$0	\$7,462
209314	BM37	Other Housing - Building Maint Lot 75 First Avenue Unit A	\$0	\$8,370
209315	BM38	Other Housing - Building Maint Lot 75 First Avenue Unit B	\$0	\$6,230
209316		27 (Lot 98) Second Avenue Maintenance	\$0	\$320
209317		29 (Lot 99) Second Avenue Maintenance	\$0	\$320
209399		Housing - Allocation of Admin Overheads	\$0	\$10,182
Sub Total - HOUSING OTHER OP/EXP			\$0	\$82,789
OPERATING INCOME				
309303		Other Housing - Reimbursements	(\$1,000)	\$0
309305		Other Housing - Lot 61 First Ave Rent	(\$5,356)	\$0
309306		Other Housing - Lot 103 Second Ave Rent	(\$5,356)	\$0
309310		Other Housing - Lot 81 Danberrin Rent	(\$3,120)	\$0
309312		Other Housing - Lot 110 Second Ave Rent	(\$6,864)	\$0
309313		Other Housing - Lot 75 First Ave Unit A Rent	(\$3,120)	\$0
309314		Other Housing - Lot 75 First Ave Unit B Rent	(\$5,356)	\$0
Sub Total - HOUSING OTHER OP/INC			(\$30,172)	\$0
Total - HOUSING OTHER			(\$30,172)	\$82,789
Total - HOUSING			(\$58,028)	\$197,801

Shire of NUNGARIN
DRAFT BUDGET REPORT

		DRAFT BUDGET 2022-2023	
		Income	Expenditure
G/L	JOB		
SANITATION - HOUSEHOLD REFUSE			
OPERATING EXPENDITURE			
210101	Sanitation House - Domestic Refuse Collection	\$0	\$12,106
210102	Sanitation House - Refuse Site Maintenance	\$0	\$36,500
210104	Sanitation House - Recycling Collections	\$0	\$6,685
210105	Sanitation House - Pensioner Refuse Rebate	\$0	\$0
210107	Sanitation House - Depreciation	\$0	\$2,995
210199	Sanitation House - Administration Allocations	\$0	\$2,036
Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP		\$0	\$60,322
OPERATING INCOME			
310101	Sanitation House - Charges Refuse Removal	(\$12,650)	\$0
Sub Total - SANITATION H/HOLD REFUSE OP/INC		(\$12,650)	\$0
Total - SANITATION HOUSEHOLD REFUSE		(\$12,650)	\$60,322
SANITATION OTHER			
OPERATING EXPENDITURE			
210299	Sanitation Other - Administration Allocations	\$0	\$2,036
Sub Total - SANITATION OTHER OP/EXP		\$0	\$2,036
OPERATING INCOME			
310201	Sanitation Other - Drum Muster Reimbursements	\$0	\$0
Sub Total - SANITATION OTHER OP/INC		\$0	\$0
Total - SANITATION OTHER		\$0	\$2,036

Shire of NUNGARIN
DRAFT BUDGET REPORT

		DRAFT BUDGET 2022-2023	
		Income	Expenditure
G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	
PROTECTION OF THE ENVIRONMENT			
OPERATING EXPENDITURE			
210302	Protect Env - Other Expenditure Landcare	\$0	\$8,654
210303	Protect Env - Landcare Coordinator Staff Costs	\$0	\$4,000
210305	Protect Env - Landcare Office Expenses	\$0	\$200
210309	Protect Env - Wild Dog Program	\$0	\$100
210399	Protect Env - Administration Allocations	\$0	\$4,073
Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP		\$0	\$17,027
OPERATING INCOME			
310301	Protect Env - Government Grants Landcare	(\$12,854)	\$0
310303	Protect Env - Plant Hire Landcare	(\$250)	\$0
Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC		(\$13,104)	\$0
Total - PROTECTION OF THE ENVIRONMENT		(\$13,104)	\$17,027
TOWN PLANNING & REGIONAL DEVELOPMENT			
OPERATING EXPENDITURE			
210499	Town Planning - Allocation of Admin Overheads	\$0	\$2,036
Sub Total - TOWN PLAN & REG DEV OP/EXP		\$0	\$2,036
OPERATING INCOME			
Sub Total - TOWN PLAN & REG DEV OP/INC		\$0	\$0
Total - TOWN PLANNING & REGIONAL DEVELOPMENT		\$0	\$2,036

Shire of NUNGARIN
DRAFT BUDGET REPORT

		Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	DRAFT BUDGET 2022-2023	
G/L	JOB		Income	Expenditure
OTHER COMMUNITY AMENITIES				
OPERATING EXPENDITURE				
210504	EO09	Community Amenities - Cemetery Maintenance	\$0	\$9,000
210505	EO10	Community Amenities - Cemetery Grave Preparation	\$0	\$3,500
210506	EO11	Community Amenities -Public Toilets	\$0	\$22,550
210507	BM18	Community Amenities -Post Office	\$0	\$16,388
210508	BM19	Community Amenities - Shop Maintenance	\$0	\$4,718
210510		Community Amenities - Depreciation	\$0	\$16,065
210511		Community Amenities - Nungarin Community Bus	\$0	\$2,000
210599		Community Amenities - Allocation of Admin Overheads	\$0	\$12,218
Sub Total - OTHER COMMUNITY AMENITIES OP/EXP			\$0	\$86,439
OPERATING INCOME				
310503		Community Amenities - Charges Cemetery	\$0	\$0
310505		Community Amenities - Nungarin Community Bus Hire Fees	(\$1,600)	\$0
310508		Community Amenities - Contribution Income	\$0	\$0
310509		LRCI PHASE 2 GRANT INCOME	(\$16,043)	\$0
Sub Total - OTHER COMMUNITY AMENITIES OP/INC			(\$17,643)	\$0
Total - OTHER COMMUNITY AMENITIES			(\$17,643)	\$86,439
OPERATING INCOME				
310601		Charges - Septic Fees	\$0	\$0
Sub Total - OTHER COMMUNITY AMENITIES OP/INC			\$0	\$0
Total - URBAN STORMWATER DRAINAGE			\$0	\$0
Total - COMMUNITY AMENITIES			(\$43,397)	\$167,860

Shire of NUNGARIN
DRAFT BUDGET REPORT

		Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	DRAFT BUDGET 2022-2023	
G/L	JOB		Income	Expenditure
PUBLIC HALL & CIVIC CENTRES				
OPERATING EXPENDITURE				
211101	BM21	Public Halls - Alice Williams Memorial Building Maintenance	\$0	\$11,209
211103	BM22	Public Halls -	\$0	\$19,450
211104		Public Halls - Other Minor Expenditure	\$0	\$1,000
211105		Public Halls - Loss on Sale of Asset	\$0	\$0
211106		Public Halls - Depreciation	\$0	\$18,150
211199		Public Halls - Allocation of Admin Overheads	\$0	\$6,109
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP			\$0	\$55,918
OPERATING INCOME				
311101		Public Halls - Charges Hall Hire	(\$1,000)	\$0
311102		Public Halls - Reimbursements	\$0	\$0
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC			(\$1,000)	\$0
Total - PUBLIC HALL & CIVIC CENTRES			(\$1,000)	\$55,918

Shire of NUNGARIN
DRAFT BUDGET REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			DRAFT BUDGET 2022-2023	
G/L	JOB		Income	Expenditure
OTHER RECREATION & SPORT				
OPERATING EXPENDITURE				
211301	GG02	Other Recreation - Cricket Pitch Maintenance	\$0	\$0
211302	GG03	Other Recreation - Oval Maintenance	\$0	\$29,400
211303	GG04	Other Recreation - Tennis Court Maintenance	\$0	\$52,050
211304	BM23	Other Recreation - Pavilion Maintenance	\$0	\$88,641
211306	GG05	Other Recreation - Parks, Gardens & Reserves	\$0	\$8,850
211307		Other Recreation - Water	\$0	\$44,000
211309		Other Recreation - Electricity	\$0	\$13,500
211310	GG06	Other Recreation - Dam Expenses	\$0	\$7,500
211311		Other Recreation - Depreciation	\$0	\$167,010
211312		Other Recreation - Recreation Development Program	\$0	\$3,000
211314	GG07	Other Recreation - Hockey Oval Maintenance	\$0	\$5,950
211315	BM24	Other Recreation - Build Maintenance Lot 192 Danberrin	\$0	\$15,263
211316	BM25	Other Recreation - Build Maintenance Lot 188 Danberrin	\$0	\$12,060
211318		Other Recreation - Loan 66 Interest	\$0	\$0
211320		Other Recreation - Loan 65 Interest Recreation Centre	\$0	\$9,926
211325		Netball Courts Maintenance	\$0	\$3,000
211326		Bowling Green Maintenance	\$0	\$4,000
211399		Other Recreation - Allocation of Admin Overheads	\$0	\$27,490
Sub Total - OTHER RECREATION & SPORT OP/EXP			\$0	\$491,640
OPERATING INCOME				
311301		Other Recreation - Reimbursements	\$0	\$0
311302		Other Recreation - Ground Rentals	(\$8,073)	\$0
311303		Other Recreation - Pavilion Hire	(\$300)	\$0
311304		Other Recreation - Community Recreation Centre Fees	\$0	\$0
311305		Other Recreation - Government Grants Recreation Facilities	(\$496,740)	\$0
311311		Other Recreation - Loan 69 Interest Reimbursement	\$0	\$0
Sub Total - OTHER RECREATION & SPORT OP/INC			(\$505,113)	\$0
Total - OTHER RECREATION & SPORT			(\$505,113)	\$491,640

Shire of NUNGARIN
DRAFT BUDGET REPORT

		Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	DRAFT BUDGET 2022-2023	
G/L	JOB		Income	Expenditure
SWIMMING POOL				
OPERATING EXPENDITURE				
211204		Swim Pool - Water	\$0	\$5,500
211205		Swim Pool - Electricity	\$0	\$9,400
211206		Swim Pool - Chemicals	\$0	\$2,700
211207	BM30	Swim Pool - Pool & Building Maint	\$0	\$13,281
211209		Swim Pool - Depreciation	\$0	\$51,050
211212		Swim Pool - Contract Services	\$0	\$85,000
211299		Swim Pool - Administration Allocations	\$0	\$8,145
Sub Total - SWIMMING POOL OP/EXP			\$0	\$175,076
OPERATING INCOME				
311202		Swim Pool - Charges Pool Admission	(\$1,200)	\$0
311203		Swim Pool - Gym Admissions	\$0	\$0
311204		Swim Pool - Lot 192 Danberrin Rent	\$0	\$0
Sub Total - SWIMMING POOL OP/INC			(\$1,200)	\$0
Total - SWIMMING POOL			(\$1,200)	\$175,076

Shire of NUNGARIN
DRAFT BUDGET REPORT

G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	DRAFT BUDGET	
			2022-2023 Income	Expenditure
LIBRARIES				
OPERATING EXPENDITURE				
211502		Library - Other Expenditure	\$0	\$2,880
211503		LIBRARY - Digital Transformation Grant Expenses	\$0	\$0
211599		Library - Administration Allocations	\$0	\$12,218
Sub Total - LIBRARIES OP/EXP			\$0	\$15,098
311502		LIBRARIES - Digital Transformation Grant Income	\$0	\$0
Sub Total - LIBRARIES OP/INC			\$0	\$0
Total - LIBRARIES			\$0	\$15,098

Shire of NUNGARIN
DRAFT BUDGET REPORT

		Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	DRAFT BUDGET 2022-2023	
G/L	JOB		Income	Expenditure
OTHER CULTURE				
OPERATING EXPENDITURE				
211603		Other Culture - Museums	\$0	\$23,000
211604		Other Culture - McCorry's Hotel	\$0	\$26,951
211605		Other Culture - Mangowine Homestead	\$0	\$12,904
211606		Other Culture - Depreciation	\$0	\$32,100
211607		Other Culture - Wheatbelt Markets Wages	\$0	\$6,150
211608	BM20	Other Culture - Memorial Building	\$0	\$9,139
211611		Other Culture - Loan 67 Interest Museum	\$0	\$141
211612		Mangowine Concert Expenses	\$0	\$6,000
211613		REGIONAL ARTS GRANT EXPENSES	\$0	\$0
211699		Other Culture - Allocation of Admin Overheads	\$0	\$2,036
Sub Total - OTHER CULTURE OP/EXP			\$0	\$118,421
OPERATING INCOME				
311601		Other Culture - Charges McCorry's Hotel	(\$6,000)	\$0
311603		Other Culture - Other Income	\$0	\$0
311605		Other Culture - Loan 67 Interest Reimbursement Museum	(\$141)	\$0
311606		Other Culture - Mangowine Homestead Income	(\$3,200)	\$0
311607		OTHER CULTURE WATER CHARGES REIMBURSEMENT	\$0	\$0
311608		Other Culture - Memorial Building Income	(\$2,400)	\$0
Sub Total - OTHER CULTURE OP/INC			(\$11,741)	\$0
Total - OTHER CULTURE			(\$11,741)	\$118,421
Total - RECREATION AND CULTURE			(\$519,054)	\$856,153

Shire of NUNGARIN
DRAFT BUDGET REPORT

		DRAFT BUDGET 2022-2023	
		Income	Expenditure
G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	
STREETS, RD, BRIDGES, DEPOT - CONSTRUCTION			
OPERATING EXPENDITURE			
212199	Transport - Administration Allocations	\$0	\$12,218
Sub Total - ST,RDS,BRIDGES,DEPOT-CONST OP/EXP		\$0	\$12,218
OPERATING INCOME			
312101	Transport - Regional Road Group Grants	(\$223,874)	\$0
312102	Transport - Grants Commission Local Road Grant	(\$44,652)	\$0
312103	Transport - Roads to Recovery Grant	(\$194,009)	\$0
312107	Transport - Roads Contribution Income	\$0	\$0
312108	Transport - WSNF Non-Operating Road Grant	(\$401,000)	\$0
Sub Total - ST,RDS,BRIDGES,DEPOT - CONST OP/INC		(\$863,535)	\$0
Total - ST,RDS,BRIDGES,DEPOT - CONST		(\$863,535)	\$12,218

Shire of NUNGARIN
DRAFT BUDGET REPORT

		Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	DRAFT BUDGET 2022-2023	
G/L	JOB		Income	Expenditure
STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE				
OPERATING EXPENDITURE				
212201	RM97	Transport - Road Maintenance Council	\$0	\$400,423
212204		Transport - Street Lighting	\$0	\$9,200
212206	RT99	Transport - Street Trees & Watering	\$0	\$8,500
212207	RS99	Transport - Road & Street Signs	\$0	\$12,850
212208		Transport - Loan 68 Interest Depot	\$0	\$8,008
212210	DEPOT	Transport - Depot Maintenance	\$0	\$65,761
212211		Wheatbelt Secondary Freight Route Contribution	\$0	\$0
212215		Transport - Depreciation Property, Plant & Equipment	\$0	\$17,850
212216		Transport - Depreciation Infrastructure	\$0	\$619,495
212217		Transport - Fuel Facility Maintenance/Operations	\$0	\$1,960
212299		Transport - Administration Allocations	\$0	\$157,815
Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP			\$0	\$1,301,862
OPERATING INCOME				
312230		Transport - Main Roads Maintenance Grant	(\$80,373)	\$0
312231		Transport - Street Lighting Subsidy	(\$1,830)	\$0
312232		Transport - Fuel Facility Commission	(\$3,290)	\$0
312234		STREETS, ROADS, DEPOTS - REIMBURSEMENTS INCOME	\$0	\$0
Sub Total - MTCE STREETS ROADS DEPOTS OP/INC			(\$85,493)	\$0
Total - MTCE STREETS ROADS DEPOTS			(\$85,493)	\$1,301,862

Shire of NUNGARIN
DRAFT BUDGET REPORT

		DRAFT BUDGET 2022-2023	
		Income	Expenditure
G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	
ROAD PLANT PURCHASES			
OPERATING EXPENDITURE			
212301	Road Plant - Loss on Sale of Assets	\$0	\$0
212399	Road Plant - Administration Allocations	\$0	\$2,036
Sub Total - ROAD PLANT PURCHASES OP/EXP		\$0	\$2,036
OPERATING INCOME			
312302	Road Plant - Profit on Sale of Assets	\$0	\$0
312303	SALE OF MINOR EQUIPMENT	\$0	\$0
Sub Total - ROAD PLANT PURCHASES OP/INC		\$0	\$0
Total - ROAD PLANT PURCHASES		\$0	\$2,036
Total - TRANSPORT		(\$949,028)	\$1,316,116

Shire of NUNGARIN
DRAFT BUDGET REPORT

		Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	DRAFT BUDGET	
G/L	JOB		2022-2023	
			Income	Expenditure
RURAL SERVICES				
OPERATING EXPENDITURE				
213101	EO15	Rural Svcs - Noxious Weeds/Pest Plants	\$0	\$40,540
213102		Rural Svcs - Standpipe Maintenance	\$0	\$13,500
213103		Rural Svcs - Administration Allocations	\$0	\$2,036
213104		LAG Coordinator Superannuation	\$0	\$1,300
Sub Total - RURAL SERVICES OP/EXP			\$0	\$57,376
OPERATING INCOME				
313103		Rural Services - Government Grants LAG	(\$40,540)	\$0
313102		Skeleton Weed Vehicle Lease Income	(\$16,000)	\$0
Sub Total - RURAL SERVICES OP/INC			(\$56,540)	\$0
Total - RURAL SERVICES			(\$56,540)	\$57,376

Shire of NUNGARIN
DRAFT BUDGET REPORT

		Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	DRAFT BUDGET 2022-2023	
G/L	JOB		Income	Expenditure
TOURISM AND AREA PROMOTION				
OPERATING EXPENDITURE				
213201	EO17	Tourism - Information bays	\$0	\$2,000
213202		Tourism - Area Promotion	\$0	\$21,150
213203	EO18	Tourism - Picnic/Camping Area	\$0	\$9,500
213205		Tourism - Depreciation	\$0	\$1,350
213206		Tourism - Tourism Brochures	\$0	\$2,000
213208		CARAVAN PARK OPERATIONS & MAINTENANCE	\$0	\$21,665
213299		Tourism - Administration Allocations	\$0	\$10,182
Sub Total - TOURISM & AREA PROMOTION OP/EXP			\$0	\$67,847
OPERATING INCOME				
313201		Tourism - Government Grants	\$0	\$0
313202		Tourism - Caravan Park Income	(\$18,000)	\$0
313203		AREA PROMOTION - OTHER REVENUE	(\$3,150)	\$0
313204		AREA PROMOTION - REIMBURSEMENTS	\$0	\$0
Sub Total - TOURISM & AREA PROMOTION OP/INC			(\$21,150)	\$0
Total - TOURISM & AREA PROMOTION			<u>(\$21,150)</u>	<u>\$67,847</u>

Shire of NUNGARIN
DRAFT BUDGET REPORT

		DRAFT BUDGET 2022-2023	
		Income	Expenditure
G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	
BUILDING CONTROL			
OPERATING EXPENDITURE			
213301	Building - Control Expenses	\$0	\$2,000
213399	Building - Allocation of Admin Overheads	\$0	\$4,073
Sub Total - BUILDING CONTROL OP/EXP		\$0	\$6,073
BUILDING CONTROL OP/INC			
313301	Building - Charges Building Permits	(\$150)	\$0
Sub Total - BUILDING CONTROL OP/INC		(\$150)	\$0
Total - BUILDING CONTROL		(\$150)	\$6,073
Total - ECONOMIC SERVICES		(\$77,840)	\$131,296

Shire of NUNGARIN
DRAFT BUDGET REPORT

		DRAFT BUDGET 2022-2023	
		Income	Expenditure
G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	
PRIVATE WORKS			
OPERATING EXPENDITURE			
214101	Private Works - Expenses	\$0	\$1,090
214199	Private Works - Administration Allocations	\$0	\$8,145
Sub Total - PRIVATE WORKS OP/EXP		\$0	\$9,235
OPERATING INCOME			
314101	Private Works - Fees & Charges	(\$1,090)	\$0
Sub Total - PRIVATE WORKS OP/INC		(\$1,090)	\$0
Total - PRIVATE WORKS		(\$1,090)	\$9,235

Shire of NUNGARIN
DRAFT BUDGET REPORT

		DRAFT BUDGET	
		2022-2023	
G/L	JOB	Income	Expenditure
PUBLIC WORKS OVERHEADS			
OPERATING EXPENDITURE			
214201	Public Works - Works Supervisor Salaries	\$0	\$96,143
214203	Public Works - Engineering Office/Other Exp	\$0	\$14,360
214204	Public Works - Superannuation of Workmen	\$0	\$70,155
214205	Public Works - Sick/Holiday Pay	\$0	\$46,505
214206	Public Works - Insurance on Works	\$0	\$29,659
214207	Public Works - Protective Clothing	\$0	\$4,700
214208	Public Works - Long Service Leave	\$0	\$10,136
214209	Public Works - Staff Training	\$0	\$12,110
214210	Public Works - Allowances	\$0	\$38,722
214211	Public Works - Safety Management	\$0	\$1,500
214212	Public Works - Minor Equipment Maintenance	\$0	\$5,500
214214	Public Works - Building Maintenance Lot 73 First Avenue	\$0	\$6,390
214298	Public Works - Administration Allocations	\$0	\$0
214299	Less: Allocation of Public Works Overheads	\$0	(\$335,880)
Sub Total - PUBLIC WORKS O/HEADS OP/EXP		\$0	\$0
OPERATING INCOME			
314203	Public Works - Staff Housing Rent 73 First Avenue	\$0	\$0
314204	Public Works - Reimbursements & Contributions	(\$1,000)	\$0
Sub Total - PUBLIC WORKS O/HEADS OP/INC		(\$1,000)	\$0
Total - PUBLIC WORKS OVERHEADS		(\$1,000)	\$0

Shire of NUNGARIN
DRAFT BUDGET REPORT

		DRAFT BUDGET 2022-2023	
		Income	Expenditure
G/L	JOB		
PLANT OPERATIONS COSTS			
OPERATING EXPENDITURE			
214301	Plant Operation - Plant Repairs Internal	\$0	\$30,000
214302	Plant Operation - Parts & Repairs External	\$0	\$36,500
214303	Plant Operation - Tyres & Tubes	\$0	\$17,000
214304	Plant Operation - Insurances & Licences	\$0	\$18,500
214305	Plant Operation - Fuels & Oils	\$0	\$67,000
214306	Purchase of Expendable Tools & Minor Equipment	\$0	\$5,000
214320	Plant Operation - Depreciation	\$0	\$59,450
214395	Plant Operation - Administration Allocations	\$0	\$26,472
214397	Plant Operation - Less Depreciation Allocated	\$0	(\$59,450)
214399	Plant Operation - Less Allocated to Works/SRVCS	\$0	(\$200,472)
Sub Total - PLANT OPERATIONS COSTS OP/EXP		\$0	\$0
OPERATING INCOME			
314301	Plant Operation - Fuel Tax BAS	(\$10,000)	\$0
314302	Plant Operation - Reimbursements	(\$300)	\$0
Sub Total - PLANT OPERATIONS COSTS OP/INC		(\$10,300)	\$0
Total - PLANT OPERATIONS COSTS		(\$10,300)	\$0

Shire of NUNGARIN
DRAFT BUDGET REPORT

		DRAFT BUDGET 2022-2023	
		Income	Expenditure
G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	
SALARIES AND WAGES			
OPERATING EXPENDITURE			
214401	Gross Salaries & Wages	\$0	\$863,000
214402	Less Salaries & Wages Allocated	\$0	(\$863,000)
214403	Unallocated Salaries & Wages	\$0	\$0
214405	Workers Compensation	\$0	\$0
Sub Total - SALARIES AND WAGES OP/EXP		\$0	\$0
OPERATING INCOME			
314401	Reimbursements - Workers Compensation	\$0	\$0
Sub Total - SALARIES AND WAGES OP/INC		\$0	\$0
Total - SALARIES AND WAGES		\$0	\$0
UNCLASSIFIED			
OPERATING EXPENDITURE			
214502	Unclassified - Licence Fees Dept Transport	\$0	\$42,000
214599	Unclassified - Administration Allocations	\$0	\$40,727
Sub Total - UNCLASSIFIED OP/EXP		\$0	\$82,727
OPERATING INCOME			
314503	Unclassified - Licence Fees Dept of Transport	(\$42,000)	\$0
314506	Fair Value Income for Local Govt House Unit Trust	\$0	\$0
Sub Total - UNCLASSIFIED OP/INC		(\$42,000)	\$0
Total - UNCLASSIFIED		(\$42,000)	\$82,727
Total - OTHER PROPERTY AND SERVICES		(\$54,390)	\$91,962

Shire of NUNGARIN
DRAFT BUDGET REPORT

		Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		DRAFT BUDGET 2022-2023	
G/L	JOB	Income	Expenditure		
TRANSFERS TO/FROM RESERVES					
EXPENDITURE					
403201	Transfer to Reserve - Reserve Interest	\$0	\$6,477		
404215	Transfer to Office Building Reserve	\$0	\$0		
404218	Transfer to Computer Hardware/Software Reserve	\$0	\$37,000		
404220	Transfer to Leave Reserve	\$0	\$0		
410110	Transfer to Refuse Site Rehabilitation Reserve	\$0	\$0		
410504	Transfer to Community Bus Reserve	\$0	\$0		
411203	Transfer to Swimming Pool Reserve	\$0	\$5,000		
412310	Transfer to Plant Reserve	\$0	\$234,068		
414510	Transfer to Building Reserve	\$0	\$184,200		
Sub Total - TRANSFER TO OTHER COUNCIL FUNDS		\$0	\$466,745		
INCOME					
504205	Transfer from Leave Reserve	\$0	\$0		
504206	Transfer from Computer Hardware/Software Reserve	\$0	\$0		
510502	Transfer from Community Bus Reserve	(\$111,553)	\$0		
511201	Transfer from Swimming Pool Reserve	\$0	\$0		
512303	Transfer from Plant Reserve	(\$225,000)	\$0		
Sub Total - TRANSFER FROM RESERVE FUNDS		(\$336,553)	\$0		
Total - FUND TRANSFER		(\$336,553)	\$466,745		
000000 (Surplus) / Deficit - Carried Forward		(\$1,477,000)	\$0		
000000 adjust to rates levied		\$0			
Sub Total - SURPLUS C/FWD		(\$1,477,000)	\$0		
Total - SURPLUS		(\$1,477,000)	\$0		

Shire of NUNGARIN
DRAFT BUDGET REPORT

		Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		DRAFT BUDGET 2022-2023	
G/L	JOB	Income	Expenditure		
LIABILITY LOANS					
EXPENDITURE					
404213	Loan Principal Repayments - Loan 63	\$0	\$10,075		
411310	Loan Principal Repayments - Loan 65	\$0	\$19,713		
411308	Loan Principal Repayments - Loan 66	\$0	\$0		
411606	Loan Principal Repayments - Loan 67	\$0	\$2,382		
411333	Loan Principal Repayments - Loan 69	\$0	\$0		
412201	Loan Principal Repayments - Loan 68	\$0	\$13,077		
Sub Total - LOAN REPAYMENTS		\$0	\$45,247		
INCOME					
511602	Self Supporting Loans - Loan 67 Reimbursement	(\$2,382)	\$0		
Sub Total - LOANS RAISED		(\$2,382)	\$0		
Total - NON CURRENT LIABILITIES		<u>(\$2,382)</u>	<u>\$45,247</u>		

Shire of NUNGARIN
DRAFT BUDGET REPORT

		DRAFT BUDGET	
		2022-2023	
G/L	JOB	Income	Expenditure
OPERATING ACTIVITIES EXCLUDED FROM BUDGET			
	000000 Depreciation Written Back	\$0	(\$1,148,590)
	00000 Profit on Sale of Asset Written Back	\$0	\$0
	00000 Loss on Sale of Asset Written Back	\$0	\$0
	000000 LG House Unit Trust	\$0	\$0
	000000 Movement in LSL Reserve (Added Back)	\$0	\$0
	000000 Movement in Non-Current Leave Provisions		
	Sub Total - DEPRECIATION WRITTEN BACK	\$0	(\$1,248,590)
	Total - OPERATING ACTIVITIES EXCLUDED	\$0	(\$1,248,590)

Shire of NUNGARIN
DRAFT BUDGET REPORT

		DRAFT BUDGET 2022-2023	
		Income	Expenditure
G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	
FURNITURE & EQUIPMENT			
GOVERNANCE			
EXPENDITURE			
404101	Council Chambers Furniture & Equipment	\$0	\$15,000
404207	Administration Furniture & Equipment	\$0	\$0
Sub Total - CAPITAL WORKS		\$0	\$15,000
Total - GOVERNANCE		\$0	\$15,000
Total - FURNITURE AND EQUIPMENT		\$0	\$15,000

Shire of NUNGARIN
DRAFT BUDGET REPORT

		Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		DRAFT BUDGET 2022-2023	
G/L	JOB			Income	Expenditure
		BUILDINGS			
		GOVERNANCE			
		CAPITAL EXPENDITURE			
404203	Administration Centre Capital Expenditure			\$0	\$0
404211	Lot 186 Danberrin Capital			\$0	\$40,000
	Sub Total - CAPITAL WORKS			\$0	\$40,000
	TOTAL - GOVERNANCE			\$0	\$40,000
		BUILDINGS			
		LAW, ORDER & PUBLIC SAFETY			
405103	Bush Fire Brigade Building			\$0	\$14,671
	Sub Total - CAPITAL WORKS			\$0	\$14,671
	TOTAL - LAW, ORDER & PUBLIC SAFETY			\$0	\$14,671
		BUILDINGS			
		HOUSING			
		CAPITAL EXPENDITURE			
409303	Other Housing - Lot 191 Danberrin Capital			\$0	\$0
409308	Lot 188 Danberrin - Capital Expenditure			\$0	\$0
	Sub Total - CAPITAL WORKS			\$0	\$0
	Total - HOUSING			\$0	\$0

Shire of NUNGARIN
DRAFT BUDGET REPORT

		DRAFT BUDGET 2022-2023	
		Income	Expenditure
G/L	JOB		
	COMMUNITY AMENITIES		
	CAPITAL EXPENDITURE		
410510	Post Office Capital Expenditure (CRC)	\$0	\$100,000
	Sub Total - CAPITAL WORKS	\$0	\$100,000
	Total - COMMUNITY AMENITIES	\$0	\$100,000
	BUILDINGS		
	RECREATION AND CULTURE		
	CAPITAL EXPENDITURE		
New	Public Halls - Alice Memorial Hall	\$0	\$0
411302	Community Recreation Centre Capital Expenditure	\$0	\$0
411601	Other Culture - Museum Building Renewal/Upgrade	\$0	\$50,000
411603	Other Culture - McCorry's Hotel Upgrade	\$0	\$0
	Sub Total - CAPITAL WORKS	\$0	\$50,000
	Total - RECREATION AND CULTURE	\$0	\$50,000
	Total - BUILDINGS	\$0	\$204,671
	PLANT AND EQUIPMENT		
	GOVERNANCE		
	CAPITAL EXPENDITURE		
404201	Governance - CEO Vehicle Purchase	\$0	\$72,000
	Sub Total - CAPITAL WORKS	\$0	\$72,000
	Total - GOVERNANCE	\$0	\$72,000
	PLANT AND EQUIPMENT		
	RECREATION AND CULTURE		
	CAPITAL EXPENDITURE		
411336	Parks & Gardens Plant & Equipment	\$0	\$9,000
		\$0	\$0
	Sub Total - CAPITAL WORKS	\$0	\$9,000
	Total - RECREATION AND CULTURE	\$0	\$9,000

Shire of NUNGARIN
DRAFT BUDGET REPORT

		DRAFT BUDGET 2022-2023	
		Income	Expenditure
G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	
		PLANT AND EQUIPMENT	
		TRANSPORT	
		CAPITAL EXPENDITURE	
412301	Manager Works & Services Vehicle	\$0	\$0
412325	Skid Steer Loader & Attachments	\$0	\$0
412326	Wheeled Loader	\$0	\$225,000
Sub Total - CAPITAL WORKS		\$0	\$225,000
Total - TRANSPORT		\$0	\$225,000
Total - PLANT AND EQUIPMENT		\$0	\$306,000

Shire of NUNGARIN
DRAFT BUDGET REPORT

		Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	DRAFT BUDGET 2022-2023	
G/L	JOB		Income	Expenditure
ROAD INFRASTRUCTURE				
ROAD CONSTRUCTION				
Road Construction - Council				
412101	RCC008	Hodges Road/Nangeenan Rd Intersection	\$0	\$42,328
412101	RCC044	Waterhouse Terrace Construction	\$0	\$0
412101	RCC064	Koorda Bullfinch Council Construction	\$0	\$33,615
412102	RRG01	Road Construction - Regional Road Group	\$0	\$0
412102	RRRG02	RRG - Danberrin Road	\$0	\$335,814
412103	RRTR10	Road Construction - Roads to Recovery		
412103	RTR08A	RRTR - Lake Brown South Road	\$0	\$0
412103	RTR028	RTR - Creagh Rd	\$0	\$112,446
412103	RRTR39	RRTR Young Road	\$0	\$0
412103	RTR061	RTR - Woodward Road	\$0	\$81,751
412109		WSFN Road Construction - Nungarin North Rd	\$0	\$430,000
412113	DRTR39	RTR Drainage - Young Road	\$0	\$0
412113	DRTR32	RTR Drainage - Caridi Road	\$0	\$0
Sub Total - CAPITAL WORKS			\$0	\$1,035,954
Total - ROADS			<u>\$0</u>	<u>\$1,035,954</u>
Total - INFRASTRUCTURE ASSETS ROAD RESERVES			<u>\$0</u>	<u>\$1,035,954</u>

Shire of NUNGARIN
DRAFT BUDGET REPORT

		Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	DRAFT BUDGET 2022-2023	
G/L	JOB		Income	Expenditure
PARKS & OVALS				
411318		Recreation - Parks & Ovals Capital Expenditure	\$0	\$0
411318	PO001	Radcliffe Park Capital	\$0	\$25,000
Sub Total - CAPITAL WORKS			\$0	\$25,000
Total - PARKS & OVALS			<u>\$0</u>	<u>\$25,000</u>
Total - INFRASTRUCTURE ASSETS - PARKS & OVALS			<u>\$0</u>	<u>\$25,000</u>
INFRASTRUCTURE - OTHER				
RECREATION & CULTURE				
411205	IO02	Swim Pool - Infrastructure Other Capital	\$0	\$12,000
411334	IO05	Other Rec - Recreation Centre Precinct Infrastructure	\$0	\$0
Sub Total - CAPITAL WORKS			\$0	\$12,000
Total - RECREATION & CULTURE			<u>\$0</u>	<u>\$12,000</u>
INFRASTRUCTURE - OTHER				
TRANSPORT				
412118		Other Infrastructure - Railway Ave Streetscape	\$0	\$61,652
Sub Total - CAPITAL WORKS			\$0	\$61,652
Total - TRANSPORT			<u>\$0</u>	<u>\$61,652</u>
ECONOMIC SERVICES				
413206		Caravan Park Capital Expenditure (Other)	\$0	\$250,000
Sub Total - CAPITAL WORKS			\$0	\$250,000
Total - ECONOMIC SERVICES			<u>\$0</u>	<u>\$250,000</u>
Total - INFRASTRUCTURE ASSETS - OTHER			<u>\$0</u>	<u>\$323,652</u>
GRAND TOTALS			<u>(\$4,729,558)</u>	<u>\$4,729,558</u>



SHIRE OF NUNGARIN

SCHEDULE OF FEES & CHARGES

2022-2023