

SHIRE OF NUNGARIN
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

A great place to live with a well-connected, strong,
healthy and friendly community

SHIRE OF NUNGARIN
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2024

| | NOTE | 2023/24 Budget | 2022/23 Actual | 2022/23 Budget |
|---|-------|--------------------|-------------------|-------------------|
| Revenue | | | | |
| Rates | 2(a) | \$ 675,638 | \$ 618,833 | \$ 623,899 |
| Grants, subsidies and contributions | 10 | 122,359 | 2,145,217 | 424,852 |
| Fees and charges | 14 | 117,956 | 133,424 | 135,577 |
| Interest revenue | 11(a) | 30,439 | 65,790 | 14,253 |
| Other revenue | 11(b) | 83,140 | 190,112 | 83,600 |
| | | 1,029,532 | 3,153,376 | 1,282,181 |
| Expenses | | | | |
| Employee costs | | (1,276,858) | (971,049) | (1,005,289) |
| Materials and contracts | | (1,023,645) | (618,246) | (873,376) |
| Utility charges | | (184,145) | (153,832) | (159,220) |
| Depreciation | 6 | (1,134,070) | (1,129,295) | (1,148,590) |
| Finance costs | 11(d) | (52,488) | (19,605) | (19,605) |
| Insurance | | (146,173) | (133,077) | (125,627) |
| Other expenditure | | (124,630) | (95,802) | (124,172) |
| | | (3,942,009) | (3,120,906) | (3,455,879) |
| | | (2,912,477) | 32,470 | (2,173,698) |
| Capital grants, subsidies and contributions | 10 | 1,516,708 | 1,154,941 | 1,531,442 |
| Profit on asset disposals | 5 | 0 | 76,552 | 0 |
| Loss on asset disposals | | 0 | (11,489) | 0 |
| | | 1,516,708 | 1,220,004 | 1,531,442 |
| Net result for the period | | (1,395,769) | 1,252,474 | (642,256) |
| Other comprehensive income | | | | |
| <i>Items that will not be reclassified subsequently to profit or loss</i> | | | | |
| Total other comprehensive income for the period | | 0 | 0 | 0 |
| Total comprehensive income for the period | | (1,395,769) | 1,252,474 | (642,256) |

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 2024

| | NOTE | 2023/24 Budget | 2022/23 Actual | 2022/23 Budget |
|--|------|-------------------|-------------------|-------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | | |
| Receipts | | | | |
| Rates | | \$ 675,638 | \$ 645,087 | \$ 633,899 |
| Grants, subsidies and contributions | | 259,441 | 1,991,248 | 44,683 |
| Fees and charges | | 117,956 | 133,424 | 135,577 |
| Interest revenue | | 30,439 | 65,790 | 14,253 |
| Goods and services tax received | | 51,874 | (50,791) | 5,000 |
| Other revenue | | 83,140 | 190,112 | 83,600 |
| | | 1,218,488 | 2,974,870 | 917,012 |
| Payments | | | | |
| Employee costs | | (1,276,858) | (956,071) | (1,005,289) |
| Materials and contracts | | (1,023,645) | (686,636) | (888,376) |
| Utility charges | | (184,145) | (153,832) | (159,220) |
| Finance costs | | (52,488) | (20,108) | (19,605) |
| Insurance | | (146,173) | (133,077) | (125,627) |
| Other expenditure | | (124,630) | (95,802) | (124,172) |
| | | (2,807,939) | (2,045,526) | (2,322,289) |
| Net cash provided by (used in) operating activities | 4 | (1,589,451) | 929,344 | (1,405,277) |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | | |
| Payments for purchase of property, plant & equipment | 5(a) | (1,599,675) | (1,104,273) | (525,671) |
| Payments for construction of infrastructure | 5(b) | (1,084,769) | (912,544) | (1,384,606) |
| Capital grants, subsidies and contributions | | 1,336,666 | 954,814 | 1,531,442 |
| Proceeds from sale of property, plant and equipment | 5(a) | 37,500 | 233,681 | 100,000 |
| Proceeds on financial assets at amortised cost - self supporting loans | 7(a) | 1,232 | 2,382 | 2,382 |
| Net cash provided by (used in) investing activities | | (1,309,046) | (825,940) | (276,453) |
| CASH FLOWS FROM FINANCING ACTIVITIES | | | | |
| Repayment of borrowings | 7(a) | (207,735) | (45,247) | (45,247) |
| Proceeds from new borrowings | 7(a) | 876,278 | 0 | 0 |
| Net cash provided by (used in) financing activities | | 668,543 | (45,247) | (45,247) |
| Net increase (decrease) in cash held | | (2,229,954) | 58,157 | (1,726,977) |
| Cash at beginning of year | | 2,694,241 | 2,636,084 | 2,636,084 |
| Cash and cash equivalents at the end of the year | 4 | 464,287 | 2,694,241 | 909,107 |

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

SHIRE OF NUNGARIN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2024

| | | 2023/24 | 2022/23 | 2022/23 |
|--|-------|--------------------|------------------|--------------------|
| | NOTE | Budget | Actual | Budget |
| OPERATING ACTIVITIES | | | | |
| Revenue from operating activities | | | | |
| Rates | 2(a) | \$ 675,638 | \$ 618,833 | \$ 623,899 |
| Grants, subsidies and contributions | 10 | 122,359 | 2,145,217 | 424,852 |
| Fees and charges | 14 | 117,956 | 133,424 | 135,577 |
| Interest revenue | 11(a) | 30,439 | 65,790 | 14,253 |
| Other revenue | 11(b) | 83,140 | 190,112 | 83,600 |
| Profit on asset disposals | 5 | 0 | 76,552 | 0 |
| | | 1,029,532 | 3,229,928 | 1,282,181 |
| Expenditure from operating activities | | | | |
| Employee costs | | (1,276,858) | (971,049) | (1,005,289) |
| Materials and contracts | | (1,023,645) | (618,246) | (873,376) |
| Utility charges | | (184,145) | (153,832) | (159,220) |
| Depreciation | 6 | (1,134,070) | (1,129,295) | (1,148,590) |
| Finance costs | 11(d) | (52,488) | (19,605) | (19,605) |
| Insurance | | (146,173) | (133,077) | (125,627) |
| Other expenditure | | (124,630) | (95,802) | (124,172) |
| Loss on asset disposals | 5 | 0 | (11,489) | 0 |
| | | (3,942,009) | (3,132,395) | (3,455,879) |
| Non-cash amounts excluded from operating activities | 3(b) | 1,134,070 | 1,080,575 | 1,148,590 |
| Amount attributable to operating activities | | (1,778,407) | 1,178,108 | (1,025,108) |
| INVESTING ACTIVITIES | | | | |
| Inflows from investing activities | | | | |
| Capital grants, subsidies and contributions | 10 | 1,516,708 | 1,154,941 | 1,531,442 |
| Proceeds from disposal of assets | 5 | 37,500 | 233,681 | 100,000 |
| Proceeds from financial assets at amortised cost - self supporting loans | 7(a) | 1,232 | 2,382 | 2,382 |
| | | 1,555,440 | 1,391,004 | 1,633,824 |
| Outflows from investing activities | | | | |
| Payments for property, plant and equipment | 5(a) | (1,599,675) | (1,104,273) | (525,671) |
| Payments for construction of infrastructure | 5(b) | (1,084,769) | (912,544) | (1,384,606) |
| | | (2,684,444) | (2,016,817) | (1,910,277) |
| Amount attributable to investing activities | | (1,129,004) | (625,813) | (276,453) |
| FINANCING ACTIVITIES | | | | |
| Inflows from financing activities | | | | |
| Proceeds from new borrowings | 7(a) | 876,278 | 0 | 0 |
| Transfers from reserve accounts | 8(a) | 398,608 | 338,652 | 336,553 |
| | | 1,274,886 | 338,652 | 336,553 |
| Outflows from financing activities | | | | |
| Repayment of borrowings | 7(a) | (207,735) | (45,247) | (45,247) |
| Transfers to reserve accounts | 8(a) | (9,740) | (477,673) | (466,745) |
| | | (217,475) | (522,920) | (511,992) |
| Amount attributable to financing activities | | 1,057,411 | (184,268) | (175,439) |
| MOVEMENT IN SURPLUS OR DEFICIT | | | | |
| Surplus or deficit at the start of the financial year | 3 | 1,850,000 | 1,481,973 | 1,477,000 |
| Amount attributable to operating activities | | (1,778,407) | 1,178,108 | (1,025,108) |
| Amount attributable to investing activities | | (1,129,004) | (625,813) | (276,453) |
| Amount attributable to financing activities | | 1,057,411 | (184,268) | (175,439) |
| Surplus or deficit at the end of the financial year | 3 | 0 | 1,850,000 | 0 |

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

**SHIRE OF NUNGARIN
FOR THE YEAR ENDED 30 JUNE 2024
INDEX OF NOTES TO THE BUDGET**

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1(a) **BASIS OF PREPARATION**

The annual budget is a forward looking document and has been prepared in accordance with the Local Government Act 1995 and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the annual budget be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for 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 annual budget has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

The local government reporting entity

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this annual budget.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 13 to the annual budget.

2022/23 actual balances

Balances shown in this budget as 2022/23 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.

Rounding off figures

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

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 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
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards

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 2014-10 Amendments to Australian Accounting Standards
 - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards
 - Classification of Liabilities as Current or Non-current
- AASB 2021-7c Amendments to Australian Accounting Standards
 - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards
 - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
 - Non-current Liabilities with Covenants
- AASB 2022-10 Amendments to Australian Accounting Standards
 - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

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

SHIRE OF NUNGARIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

1(b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

All amounts received as grants, subsidies and contributions that are not capital grants.

CAPITAL 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.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

Revenues (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.

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 the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. 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.

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 cannot be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL

Gain on the disposal of assets including gains on the disposal of long-term investments.

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.

Note *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

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 (such as telephone and internet charges), 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 and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

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.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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 levies including DFES levy and State taxes. Donations and subsidies made to community groups.

SHIRE OF NUNGARIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES

(a) Rating Information

| Rate Description | Basis of valuation | Rate in | Number of properties | Rateable value | 2023/24 Budgeted rate revenue | 2023/24 Budgeted interim rates | 2023/24 Budgeted back rates | 2023/24 Budgeted total revenue | 2022/23 Actual total revenue | 2022/23 Budget total revenue |
|---|--------------------|----------|----------------------|----------------|-------------------------------|--------------------------------|-----------------------------|--------------------------------|------------------------------|------------------------------|
| | | \$ | | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| (i) General rates | | | | | | | | | | |
| GRV Townsites | Gross rental value | 0.141050 | 47 | 313,924 | 44,279 | 0 | 0 | 44,279 | 40,999 | 40,999 |
| UV Rural | Unimproved value | 0.015039 | 108 | 39,605,008 | 595,619 | 0 | 0 | 595,619 | 551,305 | 551,033 |
| UV Mining | Unimproved value | 0.015039 | 2 | 80,999 | 1,218 | 0 | 0 | 1,218 | 2,770 | 1,258 |
| Total general rates | | | 157 | 39,999,931 | 641,116 | 0 | 0 | 641,116 | 595,074 | 593,290 |
| (ii) Minimum payment | | | | | | | | | | |
| | | \$ | | | | | | | | |
| GRV Townsites | Gross rental value | 489 | 23 | 15,370 | 11,247 | 0 | 0 | 11,247 | 10,872 | 10,872 |
| UV Rural | Unimproved value | 489 | 16 | 248,592 | 7,824 | 0 | 0 | 7,824 | 7,248 | 7,248 |
| UV Mining | Unimproved value | 489 | 17 | 61,008 | 8,313 | 0 | 0 | 8,313 | 5,889 | 5,889 |
| Total minimum payments | | | 56 | 324,970 | 27,384 | 0 | 0 | 27,384 | 24,009 | 24,009 |
| Total general rates and minimum payments | | | 213 | 40,324,901 | 668,500 | 0 | 0 | 668,500 | 619,083 | 617,299 |
| (iv) Ex-gratia rates | | | | | | | | | | |
| CBH | | | 1 | | 7,138 | 0 | 0 | 7,138 | 7,138 | 6,600 |
| Total ex-gratia rates | | | 1 | | 7,138 | 0 | 0 | 7,138 | 7,138 | 6,600 |
| | | | | | 675,638 | 0 | 0 | 675,638 | 626,221 | 623,899 |
| Write-off of rates (Refer note 11(e)) | | | | | | | | 0 | (7,388) | 0 |
| Total rates | | | | | 675,638 | 0 | 0 | 675,638 | 618,833 | 623,899 |

The Shire did not raise specified area rates for the year ended 30th June 2024.

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV).

The general rates detailed for the 2023/24 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general 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 2024

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.

Option 1 (Full Payment)

29/09/2023

Option 2 (Two Instalments)

29/09/2023

29/01/2024

Option 3 (Four Instalments)

29/09/2023

28/11/2023

29/01/2024

2/04/2024

| Instalment options | Date due | Instalment plan admin charge | Instalment plan interest rate | Unpaid rates interest rates |
|---------------------------|-----------------|---|--|--|
| | | \$ | % | % |
| Option one | | | | |
| Single full payment | 29/09/2023 | 0 | 0.00% | 7.00% |
| Option two | | | | |
| First instalment | 29/09/2023 | 0 | 0.00% | 7.00% |
| Second instalment | 29/01/2024 | 5 | 5.50% | 7.00% |
| Option three | | | | |
| First instalment | 29/09/2023 | 0 | 0.00% | 7.00% |
| Second instalment | 28/11/2023 | 5 | 5.50% | 7.00% |
| Third instalment | 29/01/2024 | 5 | 5.50% | 7.00% |
| Fourth instalment | 2/04/2024 | 5 | 5.50% | 7.00% |

| | 2023/24 Budget revenue | 2022/23 Actual revenue | 2022/23 Budget revenue |
|---|---------------------------------------|---------------------------------------|---------------------------------------|
| | \$ | \$ | \$ |
| Instalment plan admin charge revenue | 290 | 290 | 325 |
| Instalment plan interest earned | 450 | 508 | 435 |
| Unpaid rates and service charge interest earned | 2,700 | 8,981 | 6,800 |
| | 3,440 | 9,779 | 7,560 |

**SHIRE OF NUNGARIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

The Shire did not raise service charges for the year ended 30th June 2024.

(d) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2024.

SHIRE OF NUNGARIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

| | 2023/24 Budget 30 June 2024 | 2022/23 Actual 30 June 2023 | 2022/23 Budget 30 June 2023 |
|---------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Cash and cash equivalents | 464,287 | 2,694,241 | 909,107 |
| Financial assets | 1 | 1,233 | 1,233 |
| Receivables | 102,167 | 291,123 | 83,214 |
| Inventories | 3,669 | 3,669 | 6,648 |
| Other assets | 2,079 | 2,079 | 0 |
| | 572,203 | 2,992,345 | 1,000,202 |

Less: current liabilities

| | | | |
|--------------------------------------|-----------|-----------|-----------|
| Trade and other payables | (172,217) | (172,217) | (184,599) |
| Capital grant/contribution liability | 0 | (180,042) | 0 |
| Long term borrowings | (49,623) | (47,009) | (46,739) |
| Employee provisions | (50,531) | (50,531) | (82,661) |
| | (272,371) | (449,799) | (313,999) |

Net current assets

Less: Total adjustments to net current assets

| | | | |
|---|-----------|-----------|-----------|
| Net current assets used in the Statement of Financial Activity | (299,832) | (692,546) | (686,203) |
| | 0 | 1,850,000 | 0 |

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 Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

Adjustments to operating activities

| | 2023/24 Budget 30 June 2024 | 2022/23 Actual 30 June 2023 | 2022/23 Budget 30 June 2023 |
|---|-----------------------------------|-----------------------------------|-----------------------------------|
| Less: Profit on asset disposals | 0 | (76,552) | 0 |
| Add: Loss on asset disposals | 0 | 11,489 | 0 |
| Add: Depreciation | 1,134,070 | 1,129,295 | 1,148,590 |
| Movement in current employee provisions associated with restricted cash | 0 | 2,215 | 0 |
| Non-cash movements in non-current assets and liabilities: | | | |
| - Pensioner deferred rates | 0 | 2,550 | 0 |
| - Employee provisions | 0 | 11,578 | 0 |
| Non cash amounts excluded from operating activities | 1,134,070 | 1,080,575 | 1,148,590 |

(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 Statement of Financial Activity 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 - reserve accounts | (455,853) | (844,721) | (835,892) |
| Less: Current assets not expected to be received at end of year | | | |
| - Current financial assets at amortised cost - self supporting loans | (1) | (1,233) | (1,233) |
| Add: Current liabilities not expected to be cleared at end of year | | | |
| - Current portion of borrowings | 49,623 | 47,009 | 46,739 |
| - Current portion of employee benefit provisions held in reserve | 106,399 | 106,399 | 104,183 |
| Total adjustments to net current assets | (299,832) | (692,546) | (686,203) |

3(d) NET CURRENT ASSETS (CONTINUED)

MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current 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 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. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

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 contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire 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.

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

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.

CONTRACT LIABILITIES

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

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 grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade receivables are held with the objective to collect the contractual cashflows and therefore the Shire 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 determination of the net current asset position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

SHIRE OF NUNGARIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

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 | 2023/24 Budget | 2022/23 Actual | 2022/23 Budget |
|--|------|-------------------|-------------------|-------------------|
| Cash at bank and on hand | | \$ 464,287 | \$ 2,694,241 | \$ 909,107 |
| Total cash and cash equivalents | | 464,287 | 2,694,241 | 909,107 |
| Held as | | | | |
| - Unrestricted cash and cash equivalents | 3(a) | 8,434 | 1,669,478 | 73,215 |
| - Restricted cash and cash equivalents | 3(a) | 455,853 | 1,024,763 | 835,892 |
| | | 464,287 | 2,694,241 | 909,107 |
| 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 | | 455,853 | 1,024,763 | 835,892 |
| | | 455,853 | 1,024,763 | 835,892 |
| The assets are restricted as a result of the specified purposes associated with the liabilities below: | | | | |
| Financially backed reserves | 8 | 455,853 | 844,721 | 835,892 |
| Unspent capital grants, subsidies and contribution liabilities | | 0 | 180,042 | 0 |
| | | 455,853 | 1,024,763 | 835,892 |
| Reconciliation of net cash provided by operating activities to net result | | | | |
| Net result | | (1,395,769) | 1,252,474 | (642,256) |
| Depreciation | 6 | 1,134,070 | 1,129,295 | 1,148,590 |
| (Profit)/loss on sale of asset | 5 | 0 | (65,063) | 0 |
| (Increase)/decrease in receivables | | 188,956 | (178,506) | 15,000 |
| (Increase)/decrease in inventories | | 0 | 4,408 | 0 |
| (Increase)/decrease in other assets | | 0 | 25 | 0 |
| Increase/(decrease) in payables | | 0 | (37,796) | (15,000) |
| Increase/(decrease) in unspent capital grants | | (180,042) | (200,127) | (380,169) |
| Increase/(decrease) in employee provisions | | 0 | (20,552) | 0 |
| Capital grants, subsidies and contributions | | (1,336,666) | (954,814) | (1,531,442) |
| Net cash from operating activities | | (1,589,451) | 929,344 | (1,405,277) |

MATERIAL 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 2024

5. FIXED ASSETS

The following assets are budgeted to be acquired and/or disposed of during the year.

| | 2023/24 Budget Additions | 2023/24 Budget Disposals - Net Book Value | 2023/24 Budget Disposals - Sale Proceeds | 2022/23 Actual Additions | 2022/23 Disposals - Net Book Value | 2022/23 Actual Disposals - Sale Proceeds | 2022/23 Actual Disposals - Profit or Loss | 2022/23 Budget Additions | 2022/23 Budget Disposals - Net Book Value | 2022/23 Budget Disposals - Sale Proceeds |
|--|-----------------------------|---|--|-----------------------------|--|--|---|-----------------------------|---|--|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| (a) Property, Plant and Equipment | | | | | | | | | | |
| Buildings - non-specialised | 65,000 | 0 | 0 | 4,056 | 66,500 | 66,500 | 0 | 40,000 | 0 | 0 |
| Buildings - specialised | 579,997 | 0 | 0 | 484,832 | 0 | 0 | 0 | 164,671 | 0 | 0 |
| Furniture and equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 15,000 | 0 | 0 |
| Plant and equipment | 954,678 | 37,500 | 37,500 | 615,385 | 102,118 | 167,181 | 65,063 | 306,000 | 100,000 | 100,000 |
| Total | 1,599,675 | 37,500 | 37,500 | 1,104,273 | 168,618 | 233,681 | 65,063 | 525,671 | 100,000 | 100,000 |
| (b) Infrastructure | | | | | | | | | | |
| Infrastructure - roads | 972,769 | | | 801,321 | 0 | 0 | 0 | 1,035,954 | 0 | 0 |
| Other infrastructure footpaths | 50,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other infrastructure parks and ovals | 0 | 0 | 0 | 23,151 | 0 | 0 | 0 | 25,000 | 0 | 0 |
| Other infrastructure refuse | 50,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Other infrastructure other | 12,000 | 0 | 0 | 88,072 | 0 | 0 | 0 | 323,652 | 0 | 0 |
| Total | 1,084,769 | 0 | 0 | 912,544 | 0 | 0 | 0 | 1,384,606 | 0 | 0 |
| Total | 2,684,444 | 37,500 | 37,500 | 2,016,817 | 168,618 | 233,681 | 65,063 | 1,910,277 | 100,000 | 100,000 |

MATERIAL 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.

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 2024

6. DEPRECIATION

By Class

| |
|--------------------------------------|
| Buildings - non-specialised |
| Buildings - specialised |
| Furniture and equipment |
| Plant and equipment |
| Infrastructure - roads |
| Other infrastructure footpaths |
| Other infrastructure drainage |
| Other infrastructure parks and ovals |
| Other infrastructure refuse |
| Other infrastructure dams |
| Other infrastructure other |

By Program

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

| | 2023/24 Budget | 2022/23 Actual | 2022/23 Budget |
|--------------------------------------|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| Buildings - non-specialised | 78,395 | 78,395 | 90,246 |
| Buildings - specialised | 209,545 | 204,770 | 134,690 |
| Furniture and equipment | 7,284 | 7,284 | 6,975 |
| Plant and equipment | 150,190 | 150,190 | 137,227 |
| Infrastructure - roads | 580,453 | 580,453 | 569,198 |
| Other infrastructure footpaths | 4,983 | 4,983 | 4,985 |
| Other infrastructure drainage | 1,125 | 1,125 | 9,295 |
| Other infrastructure parks and ovals | 46,269 | 46,269 | 24,960 |
| Other infrastructure refuse | 332 | 332 | 2,995 |
| Other infrastructure dams | 8,094 | 8,094 | 16,804 |
| Other infrastructure other | 47,400 | 47,400 | 151,215 |
| Total | 1,134,070 | 1,129,295 | 1,148,590 |
| Governance | 51,372 | 50,442 | 38,895 |
| Law, order, public safety | 65,191 | 65,191 | 49,570 |
| Health | 1,165 | 1,165 | 1,165 |
| Housing | 69,047 | 68,944 | 73,445 |
| Community amenities | 13,795 | 13,747 | 19,060 |
| Recreation and culture | 218,180 | 217,384 | 268,310 |
| Transport | 646,770 | 645,807 | 637,345 |
| Economic services | 1,455 | 1,453 | 1,350 |
| Other property and services | 67,095 | 65,162 | 59,450 |
| Total | 1,134,070 | 1,129,295 | 1,148,590 |

MATERIAL 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 |
| Sealed roads and streets | |
| - formation | not depreciated |
| - pavement | 35 to 85 years |
| Road seals | |
| - bituminous seals | 35 to 85 years |
| - asphalt surfaces | 35 to 85 years |
| Gravel roads | |
| - formation | not depreciated |
| - pavement | 35 to 85 years |
| Other infrastructure footpaths | 20 to 75 years |
| Other infrastructure drainage | 5 to 75 years |
| Other infrastructure parks and ovals | 5 to 75 years |
| Other infrastructure refuse | 5 to 75 years |
| Other infrastructure dams | 5 to 75 years |
| Other infrastructure other | 5 to 75 years |

SHIRE OF NUNGARIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

7. BORROWINGS

(a) Borrowing repayments

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

| Purpose | Loan Number | Institution | Interest Rate | Budget | 2023/24 | 2023/24 | Budget | 2023/24 | Actual | 2022/23 | 2022/23 | Actual | 2022/23 | Budget | 2022/23 | 2022/23 | Budget | 2022/23 |
|------------------------------|-------------|-------------|---------------|--------------------------|------------------------|-----------------------------------|--|----------------------------------|---------|--------------------------|------------------------|-----------------------------------|--|---------|----------------------------------|--------------------------|------------------------|-----------------------------------|
| | | | | Principal 1 July 2023 | Budget New Loans | Budget Principal Repayments | Principal outstanding 30 June 2024 | Budget Interest Repayments | | Principal 1 July 2022 | Actual New Loans | Actual Principal Repayments | Principal outstanding 30 June 2023 | | Actual Interest Repayments | Principal 1 July 2022 | Budget New Loans | Budget Principal Repayments |
| Staff Housing Lot 191 | 63 | WATC | 6.39% | 16,353 | 0 | (10,729) | 5,624 | (877) | 26,428 | 0 | (10,075) | 16,353 | (1,265) | 26,428 | 0 | (10,075) | 16,353 | (1,530) |
| Community Recreation | 65 | WATC | 7.32% | 123,172 | 0 | (21,196) | 101,976 | (8,443) | 142,885 | 0 | (19,713) | 123,172 | (9,895) | 142,885 | 0 | (19,713) | 123,172 | (9,926) |
| Shire Depot | 68 | WATC | 3.82% | 212,986 | 0 | (13,581) | 199,405 | (8,008) | 226,063 | 0 | (13,077) | 212,986 | (8,323) | 226,063 | 0 | (13,077) | 212,986 | (8,008) |
| Plant Purchases | 70 | WATC | 4.20% | 0 | 876,278 | (160,997) | 715,281 | (35,131) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | 352,511 | 876,278 | (206,503) | 1,022,286 | (52,459) | 395,376 | 0 | (42,865) | 352,511 | (19,483) | 395,376 | 0 | (42,865) | 352,511 | (19,464) |
| Self Supporting Loans | | | | | | | | | | | | | | | | | | |
| Museum | 67 | WATC | 4.6% | 1,232 | 0 | (1,232) | 0 | (29) | 3,614 | 0 | (2,382) | 1,232 | (122) | 3,614 | 0 | (2,382) | 1,232 | (141) |
| | | | | 1,232 | 0 | (1,232) | 0 | (29) | 3,614 | 0 | (2,382) | 1,232 | (122) | 3,614 | 0 | (2,382) | 1,232 | (141) |
| | | | | 353,743 | 876,278 | (207,735) | 1,022,286 | (52,488) | 398,990 | 0 | (45,247) | 353,743 | (19,605) | 398,990 | 0 | (45,247) | 353,743 | (19,605) |

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 2024

7. BORROWINGS

(b) New borrowings - 2023/24

| Particulars/Purpose | Institution | Loan type | Term (years) | Interest rate | Amount borrowed budget | Total interest & charges | Amount used budget | Balance unspent |
|---------------------|-------------|-----------|--------------|---------------|------------------------|--------------------------|--------------------|-----------------|
| Purchase of Plant | WATC* | Debenture | 5 | 4.20% | \$ 876,278 | \$ 104,363 | \$ 876,278 | \$ 0 |
| | | | | | 876,278 | 104,363 | 876,278 | 0 |

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2023 nor is it expected to have unspent borrowing funds as at 30th June 2024.

(d) Credit Facilities

| | 2023/24 Budget | 2022/23 Actual | 2022/23 Budget |
|---|----------------|----------------|----------------|
| Undrawn borrowing facilities credit standby arrangements | \$ | \$ | \$ |
| Bank overdraft limit | 200,000 | 200,000 | 200,000 |
| Bank overdraft at balance date | 0 | 0 | 0 |
| Credit card limit | 7,500 | 7,500 | 7,500 |
| Credit card balance at balance date | 0 | 0 | 0 |
| Total amount of credit unused | 207,500 | 207,500 | 207,500 |
| Loan facilities | | | |
| Loan facilities in use at balance date | 1,022,286 | 353,743 | 353,743 |

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature. Borrowings fair values are based on discounted cash flows using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy due to the unobservable inputs, including own credit risk.

SHIRE OF NUNGARIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

| | 2023/24 Budget Opening Balance | 2023/24 Budget Transfer to | 2023/24 Budget Transfer (from) | 2023/24 Budget Closing Balance | 2022/23 Actual Opening Balance | 2022/23 Actual Transfer to | 2022/23 Actual Transfer (from) | 2022/23 Actual Closing Balance | 2022/23 Budget Opening Balance | 2022/23 Budget Transfer to | 2022/23 Budget Transfer (from) | 2022/23 Budget Closing Balance |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Restricted by council | | | | | | | | | | | | |
| (a) Leave reserve | 106,399 | 1,450 | 0 | 107,849 | 104,183 | 2,216 | 0 | 106,399 | 104,184 | 1,042 | 0 | 105,226 |
| (b) Plant reserve | 303,458 | 5,515 | (196,128) | 112,845 | 286,179 | 242,279 | (225,000) | 303,458 | 286,179 | 237,917 | (225,000) | 299,096 |
| (c) Office building reserve | 43,908 | 580 | 0 | 44,488 | (142,789) | 186,697 | 0 | 43,908 | 42,993 | 379 | 0 | 43,372 |
| (d) Swimming pool reserve | 56,402 | 685 | 0 | 57,087 | 55,488 | 914 | 0 | 56,402 | 50,320 | 5,453 | 0 | 55,773 |
| (e) Land development reserve | 2,135 | 30 | 0 | 2,165 | (3,947) | 6,082 | 0 | 2,135 | 2,090 | 21 | 0 | 2,111 |
| (f) Building reserve | 283,211 | 1,315 | (202,480) | 82,046 | 283,167 | 44 | 0 | 283,211 | 96,513 | 184,914 | 0 | 281,427 |
| (g) Community bus reserve | 0 | 0 | 0 | 0 | 111,554 | 2,098 | (113,652) | 0 | 111,554 | 0 | (111,553) | 1 |
| (h) Computer equipment/software reserve | 44,102 | 95 | 0 | 44,197 | 6,867 | 37,235 | 0 | 44,102 | 6,867 | 37,019 | 0 | 43,886 |
| (i) Refuse site rehabilitation reserve | 5,106 | 70 | 0 | 5,176 | 5,000 | 106 | 0 | 5,106 | 5,000 | 0 | 0 | 5,000 |
| | 844,721 | 9,740 | (398,608) | 455,853 | 705,700 | 477,673 | (338,652) | 844,721 | 705,700 | 466,745 | (336,553) | 835,892 |

(b) Reserve Accounts - 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. |

9. REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

Recognition of revenue from contracts with customers 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 | Timing of 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 2024

10. PROGRAM INFORMATION

(a) 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 2024

10 PROGRAM INFORMATION (Continued)

(b) Income and expenses

| | 2023/24 | 2022/23 | 2022/23 |
|---|--------------------|--------------------|--------------------|
| | Budget | Actual | Budget |
| Income excluding grants, subsidies and contributions | \$ | \$ | \$ |
| Governance | 6,591 | 97,831 | 24,171 |
| General purpose funding | 706,788 | 685,680 | 638,736 |
| Law, order, public safety | 4,600 | 4,636 | 4,600 |
| Health | 250 | 291 | 0 |
| Housing | 53,100 | 51,089 | 58,028 |
| Community amenities | 22,055 | 20,514 | 14,500 |
| Recreation and culture | 20,944 | 36,662 | 22,314 |
| Transport | 3,500 | 63,759 | 3,290 |
| Economic services | 18,680 | 31,449 | 37,300 |
| Other property and services | 70,665 | 92,800 | 54,390 |
| | 907,173 | 1,084,711 | 857,329 |
| Grants, subsidies and contributions | | | |
| Governance | 0 | 15,986 | 0 |
| General purpose funding | 0 | 1,517,671 | 232,483 |
| Law, order, public safety | 12,290 | 42,323 | 12,120 |
| Community amenities | 12,855 | 278 | 12,854 |
| Recreation and culture | 1,055 | 0 | 0 |
| Transport | 96,159 | 550,610 | 126,855 |
| Economic services | 0 | 18,349 | 40,540 |
| | 122,359 | 2,145,217 | 424,852 |
| Capital grants, subsidies and contributions | | | |
| Law, order, public safety | 0 | 199,777 | 199,776 |
| Community amenities | 272,519 | 0 | 16,043 |
| Recreation and culture | 346,239 | 346,239 | 496,740 |
| Transport | 897,950 | 608,925 | 818,883 |
| | 1,516,708 | 1,154,941 | 1,531,442 |
| Total Income | 2,546,240 | 4,384,869 | 2,813,623 |
| Expenses | | | |
| Governance | (666,142) | (559,630) | (535,072) |
| General purpose funding | (28,737) | (23,161) | (22,400) |
| Law, order, public safety | (110,090) | (105,335) | (87,017) |
| Health | (53,129) | (23,606) | (46,130) |
| Education and welfare | 0 | (4,211) | (4,072) |
| Housing | (204,839) | (157,783) | (197,801) |
| Community amenities | (179,761) | (106,036) | (167,860) |
| Recreation and culture | (864,218) | (748,372) | (856,153) |
| Transport | (1,621,775) | (1,343,345) | (1,316,116) |
| Economic services | (89,454) | (70,054) | (131,296) |
| Other property and services | (123,864) | 9,138 | (91,962) |
| Total expenses | (3,942,009) | (3,132,395) | (3,455,879) |
| Net result for the period | (1,395,769) | 1,252,474 | (642,256) |

SHIRE OF NUNGARIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

11. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

| | 2023/24 Budget | 2022/23 Actual | 2022/23 Budget |
|------------------------|---------------------------|---------------------------|---------------------------|
| | \$ | \$ | \$ |
| Investments | | | |
| - Reserve accounts | 9,740 | 15,306 | 6,477 |
| - Other funds | 17,549 | 40,995 | 541 |
| Other interest revenue | 3,150 | 9,489 | 7,235 |
| | <u>30,439</u> | <u>65,790</u> | <u>14,253</u> |

(b) Other revenue

| | | | |
|-------------------------------|---------------|----------------|---------------|
| Reimbursements and recoveries | 73,430 | 116,155 | 74,410 |
| Other | 9,710 | 73,957 | 9,190 |
| | <u>83,140</u> | <u>190,112</u> | <u>83,600</u> |

The net result includes as expenses

(c) Auditors remuneration

| | | | |
|----------------|---------------|---------------|---------------|
| Audit services | 40,000 | 32,000 | 37,500 |
| | <u>40,000</u> | <u>32,000</u> | <u>37,500</u> |

(d) Interest expenses (finance costs)

| | | | |
|------------------------------|---------------|---------------|---------------|
| Borrowings (refer Note 7(a)) | 52,488 | 19,605 | 19,605 |
| | <u>52,488</u> | <u>19,605</u> | <u>19,605</u> |

(e) Write offs

| | | | |
|--------------|----------|--------------|----------|
| General rate | 0 | 7,388 | 0 |
| | <u>0</u> | <u>7,388</u> | <u>0</u> |

(f) Low Value lease expenses

| | | | |
|------------------|--------------|--------------|--------------|
| Office equipment | 1,500 | 1,575 | 1,703 |
| | <u>1,500</u> | <u>1,575</u> | <u>1,703</u> |

SHIRE OF NUNGARIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

12. ELECTED MEMBERS REMUNERATION

| | 2023/24 Budget | 2022/23 Actual | 2022/23 Budget |
|--|---------------------------|---------------------------|---------------------------|
| | \$ | \$ | \$ |
| Elected member 1 | | | |
| President's allowance | 6,000 | 4,909 | 6,000 |
| Meeting attendance fees | 5,000 | 3,450 | 5,000 |
| Annual allowance for ICT expenses | 600 | 0 | 600 |
| Travel and accommodation expenses | 1,520 | 961 | 1,520 |
| | 13,120 | 9,320 | 13,120 |
| Elected member 2 | | | |
| Deputy President's allowance | 1,500 | 1,280 | 1,500 |
| Meeting attendance fees | 2,500 | 2,600 | 2,500 |
| Annual allowance for ICT expenses | 600 | 0 | 600 |
| Travel and accommodation expenses | 220 | 217 | 445 |
| | 4,820 | 4,097 | 5,045 |
| Elected member 3 | | | |
| Meeting attendance fees | 2,500 | 3,100 | 2,500 |
| Annual allowance for ICT expenses | 600 | 0 | 600 |
| Travel and accommodation expenses | 1,350 | 1,349 | 1,645 |
| | 4,450 | 4,449 | 4,745 |
| Elected member 4 | | | |
| Meeting attendance fees | 2,500 | 2,600 | 2,500 |
| Annual allowance for ICT expenses | 600 | 0 | 600 |
| Travel and accommodation expenses | 460 | 460 | 270 |
| | 3,560 | 3,060 | 3,370 |
| Elected member 5 | | | |
| Meeting attendance fees | 2,500 | 2,100 | 2,500 |
| Annual allowance for ICT expenses | 600 | 0 | 600 |
| Travel and accommodation expenses | 630 | 615 | 600 |
| | 3,730 | 2,715 | 3,700 |
| Elected member 6 | | | |
| Meeting attendance fees | 2,500 | 2,400 | 2,500 |
| Annual allowance for ICT expenses | 600 | 0 | 600 |
| Travel and accommodation expenses | 580 | 576 | 440 |
| | 3,680 | 2,976 | 3,540 |
| Elected member 7 | | | |
| Meeting attendance fees | 2,500 | 1,950 | 2,500 |
| Annual allowance for ICT expenses | 600 | 0 | 600 |
| Travel and accommodation expenses | 640 | 632 | 480 |
| | 3,740 | 2,582 | 3,580 |
| Total Elected Member Remuneration | 37,100 | 29,199 | 37,100 |
| President's allowance | 6,000 | 4,909 | 6,000 |
| Deputy President's allowance | 1,500 | 1,280 | 1,500 |
| Meeting attendance fees | 20,000 | 18,200 | 20,000 |
| Annual allowance for ICT expenses | 4,200 | 0 | 4,200 |
| Travel and accommodation expenses | 5,400 | 4,810 | 5,400 |
| | 37,100 | 29,199 | 37,100 |

SHIRE OF NUNGARIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

13. 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 1 July 2023 | Estimated amounts received | Estimated amounts paid | Estimated balance 30 June 2024 |
|-----------------------------|--------------------------------|---|---------------------------------------|---|
| | \$ | \$ | \$ | \$ |
| Nomination & other deposits | 225 | 5 | 0 | 230 |
| | 225 | 5 | 0 | 230 |

SHIRE OF NUNGARIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

14. FEES AND CHARGES

| | 2023/24 Budget | 2022/23 Actual | 2022/23 Budget |
|-----------------------------|---------------------------|---------------------------|---------------------------|
| | \$ | \$ | \$ |
| By Program: | | | |
| Governance | 1,391 | 5,065 | 5,911 |
| General purpose funding | 740 | 1,190 | 725 |
| Law, order, public safety | 600 | 636 | 600 |
| Health | 250 | 291 | 0 |
| Housing | 52,760 | 47,528 | 56,428 |
| Community amenities | 22,055 | 20,510 | 14,500 |
| Recreation and culture | 20,325 | 25,822 | 22,173 |
| Economic services | 18,670 | 25,435 | 34,150 |
| Other property and services | 1,165 | 6,947 | 1,090 |
| | 117,956 | 133,424 | 135,577 |

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



SHIRE OF NUNGARIN

**DETAILED OPERATING & NON-OPERATING
BUDGET WORKPAPERS**

2023-2024

Shire of NUNGARIN
DRAFT BUDGET REPORT

| | | DRAFT BUDGET | |
|---|--------------------------------------|---|-----------------|
| | | 2023-2024 | |
| | | Income | Expenditure |
| G/L | JOB | Details By Function Under The Following Program Titles And Type Of Activities Within The Programme | |
| Proceeds Sale of Assets | | | |
| 504203 | Proceeds On Asset Disposal | (\$37,500) | \$0 |
| 512301 | Proceeds On Asset Disposal | \$0 | \$0 |
| 509302 | Proceeds On Asset Disposal Buildings | \$0 | \$0 |
| 514502 | Proceeds on Sale of land | \$0 | \$0 |
| | | \$0 | \$0 |
| PROCEEDS FROM SALE OF ASSETS | | (\$37,500) | \$0 |
| Written Down Value | | \$0 | \$0 |
| 512302 | Written Down Value - Works Plant | \$0 | \$37,500 |
| | Written Down Value - Buildings | \$0 | \$0 |
| Sub Total - WDV ON DISPOSAL OF ASSET | | \$0 | \$37,500 |
| Total - GAIN/LOSS ON DISPOSAL OF ASSET | | (\$37,500) | \$37,500 |
| ABNORMAL ITEMS | | | |
| | | \$0 | \$0 |
| Sub Total - ABNORMAL ITEMS | | \$0 | \$0 |
| Total - ABNORMAL ITEMS | | \$0 | \$0 |
| Total - OPERATING STATEMENT | | (\$37,500) | \$37,500 |

Shire of NUNGARIN
DRAFT BUDGET REPORT

| | | DRAFT BUDGET | |
|---|--|---------------------|-----------------|
| | | 2023-2024 | |
| G/L | JOB | Income | Expenditure |
| Details By Function Under The Following Program Titles And Type Of Activities Within The Programme | | | |
| RATES | | | |
| OPERATING EXPENDITURE | | | |
| 203199 | Rates - Admin Costs Allocated | \$0 | \$28,737 |
| Sub Total - GENERAL RATES OP EXP | | \$0 | \$28,737 |
| OPERATING INCOME | | | |
| 303101 | Rates Levied - GRV/UV | (\$668,500) | \$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 | | (\$668,500) | \$0 |
| Total - GENERAL RATES | | (\$668,500) | \$28,737 |
| OTHER GENERAL PURPOSE FUNDING | | | |
| OPERATING EXPENDITURE | | | |
| Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP | | \$0 | \$0 |
| OPERATING INCOME | | | |
| 303201 | Non Payment Penalty | (\$2,700) | \$0 |
| 303202 | Exgratia Rates | (\$7,138) | \$0 |
| 303203 | Instalment Plan Interest | (\$450) | \$0 |
| 303204 | Instalment Admin Fee | (\$290) | \$0 |
| 303206 | Rates Account Enquiry & Advice Fee | (\$450) | \$0 |
| 303207 | ESL Penalty Interest | (\$20) | \$0 |
| 303210 | Grants Commission General | \$0 | \$0 |
| 303220 | Interest - Leave Reserve | (\$1,450) | \$0 |
| 303221 | Interest - Plant Reserve | (\$5,515) | \$0 |
| 303222 | Interest - Office Building Reserve | (\$580) | \$0 |
| 303223 | Interest - Swimming Pool Reserve | (\$685) | \$0 |
| 303225 | Interest - Land Development Reserve | (\$30) | \$0 |
| 303226 | Interest - Building Reserve | (\$1,315) | \$0 |
| 303227 | Interest - Community Bus Reserve | \$0 | \$0 |
| 303228 | Interest - Computer Equipment/Software Reserve | (\$95) | \$0 |
| 303229 | Interest - Refuse Site Rehabilitation Reserve | (\$70) | \$0 |
| 303235 | Interest - Muni Investments | (\$17,500) | \$0 |
| Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC | | (\$38,288) | \$0 |
| Total - OTHER GENERAL PURPOSE FUNDING | | (\$38,288) | \$0 |
| Total - GENERAL PURPOSE FUNDING | | (\$706,788) | \$28,737 |

Shire of NUNGARIN
DRAFT BUDGET REPORT

| | | DRAFT BUDGET | |
|------------------------------|--|---------------------|------------------|
| | | 2023-2024 | |
| 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 | \$10,500 |
| 204103 | Members of Council - Election Expenses | \$0 | \$13,500 |
| 204104 | Members of Council - President & Deputy Allowances | \$0 | \$7,500 |
| 204105 | Members of Council - Refreshments & Receptions | \$0 | \$14,100 |
| 204106 | Members of Council - Chamber Maintenance | \$0 | \$1,000 |
| 204108 | Members of Council - Insurance | \$0 | \$26,994 |
| 204109 | Members of Council - Subscriptions & Publications | \$0 | \$39,672 |
| 204110 | Members of Council - Other Minor Expenditure | \$0 | \$2,000 |
| 204111 | Members of Council - Sitting Fees | \$0 | \$20,000 |
| 204112 | Members of Council - Councillor Training | \$0 | \$5,000 |
| 204113 | AUSTRALIA DAY FUNCTION | \$0 | \$500 |
| 204115 | Members of Council - Donations Expenses | \$0 | \$1,120 |
| 204116 | Members ICT Allowance | \$0 | \$4,200 |
| 204199 | Members of Council - Admin Costs Allocated | \$0 | \$514,656 |
| | Sub Total - MEMBERS OF COUNCIL OP/EXP | \$0 | \$666,142 |
| 304102 | GOVERNMENT GRANTS | \$0 | \$0 |
| | Sub Total - MEMBERS OF COUNCIL OP/INC | \$0 | \$0 |
| | Total - MEMBERS OF COUNCIL | \$0 | \$666,142 |

Shire of NUNGARIN
DRAFT BUDGET REPORT

| | | DRAFT BUDGET | |
|--|------|---------------------|------------------|
| | | 2023-2024 | |
| G/L | JOB | Income | Expenditure |
| GOVERNANCE | | | |
| OPERATING EXPENDITURE | | | |
| 204201 | | \$0 | \$4,500 |
| 204202 | | \$0 | \$382,543 |
| 204203 | | \$0 | \$0 |
| 204204 | | \$0 | \$7,000 |
| 204205 | | \$0 | \$64,758 |
| 204206 | BM02 | \$0 | \$59,957 |
| 204207 | GG01 | \$0 | \$14,553 |
| 204209 | | \$0 | \$15,300 |
| 204210 | | \$0 | \$3,100 |
| 204211 | | \$0 | \$13,950 |
| 204212 | | \$0 | \$17,000 |
| 204213 | | \$0 | \$1,200 |
| 204214 | | \$0 | \$4,500 |
| 204215 | | \$0 | \$1,000 |
| 204216 | | \$0 | \$50,030 |
| 204217 | | \$0 | \$6,500 |
| 204218 | | \$0 | \$9,844 |
| 204220 | | \$0 | \$15,500 |
| 204221 | | \$0 | \$4,500 |
| 204222 | | \$0 | \$77,000 |
| 204223 | | \$0 | \$40,000 |
| 204224 | | \$0 | \$10,950 |
| 204225 | | \$0 | \$25,000 |
| 204227 | | \$0 | \$10,000 |
| 204230 | | \$0 | \$51,372 |
| 204231 | | \$0 | \$31,500 |
| 204235 | | \$0 | \$19,680 |
| 204236 | BM03 | \$0 | \$33,103 |
| 204238 | | \$0 | \$19,763 |
| 204239 | | \$0 | \$877 |
| 204240 | | \$0 | \$3,000 |
| 204241 | | \$0 | \$35,000 |
| 204242 | | \$0 | \$8,000 |
| 204243 | | \$0 | \$0 |
| 204245 | | \$0 | \$4,000 |
| 204299 | | \$0 | (\$1,044,980) |
| Sub Total - GOVERNANCE - GENERAL OP/EXP | | \$0 | \$0 |
| OPERATING INCOME | | | |
| 304201 | | (\$1,000) | \$0 |
| 304202 | | (\$2,200) | \$0 |
| 304205 | | (\$91) | \$0 |
| 304206 | | \$0 | \$0 |
| 304209 | | (\$2,000) | \$0 |
| 304217 | | \$0 | \$0 |
| 304218 | | (\$1,300) | \$0 |
| 304219 | | \$0 | \$0 |
| 304220 | | \$0 | \$0 |
| Sub Total - GOVERNANCE - GENERAL OP/INC | | (\$6,591) | \$0 |
| Total - GOVERNANCE - GENERAL | | (\$6,591) | \$0 |
| Total - GOVERNANCE | | (\$6,591) | \$666,142 |

Shire of NUNGARIN
DRAFT BUDGET REPORT

| | | DRAFT BUDGET | |
|---|--|---------------------|-----------------|
| | | 2023-2024 | |
| G/L | JOB | Income | Expenditure |
| Details By Function Under The Following Program Titles And Type Of Activities Within The Programme | | | |
| 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 | \$4,348 |
| 205105 | Fire Prevention - Depreciation | \$0 | \$65,191 |
| 205106 | Fire Prevention - Utilities, Rates & Taxes | \$0 | \$1,800 |
| 205107 | Fire Prevention - Other Goods & Services | \$0 | \$3,500 |
| 205108 | Fire Prevention - Insurances | \$0 | \$1,750 |
| 205109 | Fire Prevention - Plant Purchase & Equipment \$1200 - \$5000 | \$0 | \$0 |
| 205110 | Fire Prevention - Clothing & Accessories | \$0 | \$2,000 |
| 205112 | Fire Prevention - Bushfire Fighting Expenses | \$0 | \$1,489 |
| 205199 | Fire Prevention - Allocation of Admin Overheads | \$0 | \$15,675 |
| Sub Total - FIRE PREVENTION OP/EXP | | \$0 | \$97,253 |
| 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 | \$97,253 |
| 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 | \$7,837 |
| Sub Total - ANIMAL CONTROL OP/EXP | | \$0 | \$12,837 |
| OPERATING INCOME | | | |
| 305201 | Animal Control - Fines & Penalties | \$0 | \$0 |
| 305203 | Animal Control - Dog Registrations | (\$600) | \$0 |
| 305205 | Animal Control - Trap Hire | \$0 | \$0 |
| Sub Total - ANIMAL CONTROL OP/INC | | (\$600) | \$0 |
| Total - ANIMAL CONTROL | | (\$600) | \$12,837 |

Shire of NUNGARIN
DRAFT BUDGET REPORT

| | | DRAFT BUDGET | |
|--|-----------------------------------|---------------------|-------------|
| | | 2023-2024 | |
| 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 | (\$12,290) | \$0 |
| 305302 | Emerg Serv - ESL Grant Commission | (\$4,000) | \$0 |
| 305303 | Emerg Serv - ESL Grant Capital | \$0 | \$0 |
| Sub Total - EMERGENCY SERVICES OP/INC | | (\$16,290) | \$0 |
| Total - EMERGENCY SERVICES | | (\$16,290) | \$0 |
| Total - LAW ORDER & PUBLIC SAFETY | | (\$16,890) | \$110,090 |

Shire of NUNGARIN
DRAFT BUDGET REPORT

| | | DRAFT BUDGET | |
|---|--|---------------------|-----------------|
| | | 2023-2024 | |
| G/L | JOB | Income | Expenditure |
| HEALTH ADMINISTRATION & INSPECTION | | | |
| OPERATING EXPENDITURE | | | |
| 207101 | PREV SRVCS - Depreciation | \$0 | \$1,165 |
| 207102 | PREV SRVCS - Contract Health Services | \$0 | \$15,000 |
| 207103 | PREV SRVCS - Loss on Disposal of Asset | \$0 | \$0 |
| 207199 | PREV SRVCS - Admin Costs Allocated | \$0 | \$2,612 |
| Sub Total - HEALTH ADMIN & INSPECTION OP/EXP | | \$0 | \$18,777 |
| OPERATING INCOME | | | |
| 307101 | Health - Fees & Charges | (\$250) | \$0 |
| 307102 | Health Reimbursements Income | \$0 | \$0 |
| Sub Total - HEALTH ADMIN & INSPECTION OP/INC | | (\$250) | \$0 |
| Total - HEALTH ADMIN & INSPECTION | | (\$250) | \$18,777 |
| PREVENTIVE SERVICES- PEST CONTROL | | | |
| OPERATING EXPENDITURE | | | |
| 207201 | Pest - Mosquito Control | \$0 | \$12,820 |
| Sub Total - PEST CONTROL OP/EXP | | \$0 | \$12,820 |
| OPERATING INCOME | | | |
| | | \$0 | \$0 |
| Sub Total - PEST CONTROL OP/INC | | \$0 | \$0 |
| Total - PEST CONTROL | | \$0 | \$12,820 |
| 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 | |
|---|--|---------------------|-----------------|
| | | 2023-2024 | |
| G/L | JOB | Income | Expenditure |
| OTHER HEALTH | | | |
| OPERATING EXPENDITURE | | | |
| 207402 | Other Health - Emergency Services Shed | \$0 | \$820 |
| 207499 | Other Health - Allocation of Admin Overheads | \$0 | \$7,837 |
| Sub Total - OTHER HEALTH OP/EXP | | \$0 | \$8,657 |
| OPERATING INCOME | | | |
| | | \$0 | \$0 |
| Sub Total - OTHER HEALTH OP/INC | | \$0 | \$0 |
| Total - OTHER HEALTH | | \$0 | \$8,657 |
| DOCTOR SERVICES | | | |
| OPERATING EXPENDITURE | | | |
| 207502 | Doctor Svcs - Office Expenses | \$0 | \$7,000 |
| 207503 | Doctor Svcs - Vehicle Expenses | \$0 | \$2,775 |
| 207504 | Doctor Svcs - Housing Expenses | \$0 | \$2,700 |
| Sub Total - DOCTOR SERVICES OP/EXP | | \$0 | \$12,475 |
| OPERATING INCOME | | | |
| | | \$0 | \$0 |
| Sub Total - DOCTOR SERVICES OP/INC | | \$0 | \$0 |
| Total - DOCTOR SERVICES | | \$0 | \$12,475 |
| Total - HEALTH | | (\$250) | \$53,129 |

Shire of NUNGARIN
DRAFT BUDGET REPORT

| | | DRAFT BUDGET | |
|---|--|---------------------|-------------|
| | | 2023-2024 | |
| G/L | JOB | Income | Expenditure |
| CARE OF FAMILIES AND CHILDREN | | | |
| OPERATING EXPENDITURE | | | |
| 208111 | Care of Fam - Depreciation | \$0 | \$0 |
| 208199 | Care of Fam - Administration Allocations | \$0 | \$0 |
| Sub Total - CARE OF FAMILIES AND CHILDREN OP/EXP | | \$0 | \$0 |
| 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 | \$0 |
| AGED & DISABLED - OTHER | | | |
| OPERATING EXPENDITURE | | | |
| 208299 | Aged & Disabled - Allocation of Admin Overheads | \$0 | \$0 |
| Sub Total - OTHER WELFARE OP/EXP | | \$0 | \$0 |
| OPERATING INCOME | | | |
| 308201 | Aged & Disabled - Nungarin Aged Home Care Income | \$0 | \$0 |
| Sub Total - OTHER WELFARE OP/INC | | \$0 | \$0 |
| Total - OTHER WELFARE | | \$0 | \$0 |
| Total - EDUCATION & WELFARE | | \$0 | \$0 |

Shire of NUNGARIN
DRAFT BUDGET REPORT

| | | DRAFT BUDGET | |
|---|--|---------------------|-----------------|
| | | 2023-2024 | |
| G/L | JOB | Income | Expenditure |
| Details By Function Under The Following Program Titles And Type Of Activities Within The Programme | | | |
| STAFF HOUSING | | | |
| OPERATING EXPENDITURE | | | |
| 209202 | Staff Housing - Depreciation | \$0 | \$16,585 |
| 209299 | Staff Housing - Administration Allocations | \$0 | \$7,837 |
| Sub Total - STAFF HOUSING OP/EXP | | \$0 | \$24,422 |
| Total - STAFF HOUSING | | \$0 | \$24,422 |
| AGED PERSONS ACCOMMODATION | | | |
| OPERATING EXPENDITURE | | | |
| 209101 | Aged Pers Acc - Unit 1 Maintenance | \$0 | \$4,323 |
| 209102 | Aged Pers Acc - Unit 2 Maintenance | \$0 | \$4,298 |
| 209103 | Aged Pers Acc - Unit 3 Maintenance | \$0 | \$4,148 |
| 209104 | Aged Pers Acc - Unit 4 Maintenance | \$0 | \$5,148 |
| 209105 | Aged Pers Acc - Unit 5 Maintenance | \$0 | \$4,198 |
| 209106 | Aged Pers Acc - Unit 6 Maintenance | \$0 | \$4,148 |
| 209107 | Aged Pers Acc - Maintenance All Units | \$0 | \$19,600 |
| 209108 | Aged Pers Acc - Depreciation | \$0 | \$32,232 |
| 209110 | Aged Pers Acc - Contribution Towards CEACA Housing | \$0 | \$0 |
| 209199 | Aged Pers Acc - Administration Allocations | \$0 | \$7,837 |
| Sub Total - AGED PERSONS ACCOMMODATION OP/EXP | | \$0 | \$85,932 |
| OPERATING INCOME | | | |
| 309101 | Aged Pers Acc - Unit 1 Rent | (\$5,096) | \$0 |
| 309102 | Aged Pers Acc - Unit 2 Rent | (\$5,096) | \$0 |
| 309103 | Aged Pers Acc - Unit 3 Rent | (\$5,096) | \$0 |
| 309104 | Aged Pers Acc - Unit 4 Rent | (\$3,120) | \$0 |
| 309105 | Aged Pers Acc - Unit 5 Rent | \$0 | \$0 |
| 309106 | Aged Pers Acc - Unit 6 Rent | (\$5,096) | \$0 |
| 309107 | Aged Pers Acc - Gas Consumption Charges | (\$760) | \$0 |
| 309108 | Aged Pers Acc - Reimbursements CEACA | \$0 | \$0 |
| 309109 | AGED PERSONS HOUSING REIMBURSEMENT INCOME | \$0 | \$0 |
| 309111 | WATER CHARGES REIMBURSEMENTS | (\$140) | \$0 |
| Sub Total - AGED PERSONS ACCOMMODATION OP/INC | | (\$24,404) | \$0 |
| Total - AGED PERSONS ACCOMMODATION | | (\$24,404) | \$85,932 |

Shire of NUNGARIN
DRAFT BUDGET REPORT

| Details By Function Under The Following Program Titles And Type Of Activities Within The Programme | | | DRAFT BUDGET 2023-2024 | |
|---|------|---|---|------------------|
| G/L | JOB | | Income | Expenditure |
| HOUSING OTHER | | | | |
| OPERATING EXPENDITURE | | | | |
| 209301 | BM12 | Other Housing - Building Maint Lot 51 | \$0 | \$23,955 |
| 209302 | BM13 | Other Housing - Building Maint Flat B | \$0 | \$130 |
| 209304 | BM15 | Other Housing - Building Maint Flat A | \$0 | \$130 |
| 209305 | | Other Housing - Depreciation | \$0 | \$20,230 |
| 209306 | BM16 | Other Housing - Building Maint Lot 61 First | \$0 | \$0 |
| 209307 | BM17 | Other Housing - Building Maint Lot 103 Second | \$0 | \$8,955 |
| 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 | \$10,755 |
| 209314 | BM37 | Other Housing - Building Maint Lot 75 First Avenue Unit A | \$0 | \$8,755 |
| 209315 | BM38 | Other Housing - Building Maint (Lot 75) 20B First Avenue Unit B | \$0 | \$7,166 |
| 209316 | | 27 (Lot 98) Second Avenue Maintenance | \$0 | \$200 |
| 209317 | | 29 (Lot 99) Second Avenue Maintenance | \$0 | \$200 |
| 209320 | | 50 Railway Avenue Expenses | \$0 | \$797 |
| 209321 | | Property Selling Expenses | \$0 | \$150 |
| 209399 | | Housing - Allocation of Admin Overheads | \$0 | \$13,062 |
| Sub Total - HOUSING OTHER OP/EXP | | | \$0 | \$94,485 |
| OPERATING INCOME | | | | |
| 309303 | | Other Housing - Reimbursements | (\$200) | \$0 |
| 309305 | | Other Housing - Lot 61 First Ave Rent | \$0 | \$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 | (\$8,424) | \$0 |
| 309313 | | Other Housing - (Lot 75) 20A First Ave Unit A Rent | (\$3,120) | \$0 |
| 309314 | | Other Housing - (Lot 75) 20B First Ave Unit B Rent | (\$5,356) | \$0 |
| Sub Total - HOUSING OTHER OP/INC | | | (\$28,696) | \$0 |
| Total - HOUSING OTHER | | | (\$28,696) | \$94,485 |
| Total - HOUSING | | | (\$53,100) | \$204,839 |

Shire of NUNGARIN
DRAFT BUDGET REPORT

| | | DRAFT BUDGET | |
|---|--|---------------------|-----------------|
| | | 2023-2024 | |
| G/L | JOB | Income | Expenditure |
| Details By Function Under The Following Program Titles And Type Of Activities Within The Programme | | | |
| SANITATION - HOUSEHOLD REFUSE | | | |
| OPERATING EXPENDITURE | | | |
| 210101 | Sanitation House - Domestic Refuse Collection | \$0 | \$13,070 |
| 210102 | Sanitation House - Refuse Site Maintenance | \$0 | \$38,900 |
| 210104 | Sanitation House - Recycling Collections | \$0 | \$6,825 |
| 210105 | Sanitation House - Pensioner Refuse Rebate | \$0 | \$0 |
| 210107 | Sanitation House - Depreciation | \$0 | \$600 |
| 210199 | Sanitation House - Administration Allocations | \$0 | \$5,225 |
| Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP | | \$0 | \$64,620 |
| OPERATING INCOME | | | |
| 310101 | Sanitation House - Charges Refuse Removal | (\$19,875) | \$0 |
| Sub Total - SANITATION H/HOLD REFUSE OP/INC | | (\$19,875) | \$0 |
| Total - SANITATION HOUSEHOLD REFUSE | | (\$19,875) | \$64,620 |
| SANITATION OTHER | | | |
| OPERATING EXPENDITURE | | | |
| 210299 | Sanitation Other - Administration Allocations | \$0 | \$0 |
| Sub Total - SANITATION OTHER OP/EXP | | \$0 | \$0 |
| OPERATING INCOME | | | |
| 310201 | Sanitation Other - Drum Muster Reimbursements | \$0 | \$0 |
| Sub Total - SANITATION OTHER OP/INC | | \$0 | \$0 |
| Total - SANITATION OTHER | | \$0 | \$0 |
| 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 | \$5,225 |
| Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP | | \$0 | \$18,179 |
| OPERATING INCOME | | | |
| 310301 | Protect Env - Government Grants Landcare | (\$12,855) | \$0 |
| 310303 | Protect Env - Plant Hire Landcare | (\$250) | \$0 |
| Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC | | (\$13,105) | \$0 |
| Total - PROTECTION OF THE ENVIRONMENT | | (\$13,105) | \$18,179 |

Shire of NUNGARIN
DRAFT BUDGET REPORT

| | | DRAFT BUDGET | |
|---|--|---------------------|------------------|
| | | 2023-2024 | |
| G/L | JOB | Income | Expenditure |
| TOWN PLANNING & REGIONAL DEVELOPMENT | | | |
| OPERATING EXPENDITURE | | | |
| 210499 | Town Planning - Allocation of Admin Overheads | \$0 | \$2,612 |
| Sub Total - TOWN PLAN & REG DEV OP/EXP | | \$0 | \$2,612 |
| OPERATING INCOME | | | |
| Sub Total - TOWN PLAN & REG DEV OP/INC | | \$0 | \$0 |
| Total - TOWN PLANNING & REGIONAL DEVELOPMENT | | \$0 | \$2,612 |
| OTHER COMMUNITY AMENITIES | | | |
| OPERATING EXPENDITURE | | | |
| 210504 | EO09 Community Amenities - Cemetery Maintenance | \$0 | \$8,500 |
| 210505 | EO10 Community Amenities - Cemetery Grave Preparation | \$0 | \$3,200 |
| 210506 | EO11 Community Amenities -Public Toilets | \$0 | \$27,207 |
| 210507 | BM18 Community Amenities -Post Office | \$0 | \$18,133 |
| 210508 | BM19 Community Amenities - Craft Shop Maintenance | \$0 | \$5,440 |
| 210510 | Community Amenities - Depreciation | \$0 | \$13,195 |
| 210511 | Community Amenities - Nungarin Community Bus | \$0 | \$3,000 |
| 210599 | Community Amenities - Allocation of Admin Overheads | \$0 | \$15,675 |
| Sub Total - OTHER COMMUNITY AMENITIES OP/EXP | | \$0 | \$94,350 |
| OPERATING INCOME | | | |
| 310503 | Community Amenities - Charges Cemetery | (\$625) | \$0 |
| 310505 | Community Amenities - Nungarin Community Bus Hire Fees | (\$1,200) | \$0 |
| 310508 | Community Amenities - Contribution Income | (\$70,000) | \$0 |
| 310509 | Community Amenities - Non Operating Grants | (\$202,519) | \$0 |
| Sub Total - OTHER COMMUNITY AMENITIES OP/INC | | (\$274,344) | \$0 |
| Total - OTHER COMMUNITY AMENITIES | | (\$274,344) | \$94,350 |
| OPERATING INCOME | | | |
| 310601 | Charges - Septic Fees | (\$105) | \$0 |
| Sub Total - OTHER COMMUNITY AMENITIES OP/INC | | (\$105) | \$0 |
| Total - URBAN STORMWATER DRAINAGE | | (\$105) | \$0 |
| Total - COMMUNITY AMENITIES | | (\$307,429) | \$179,761 |

Shire of NUNGARIN
DRAFT BUDGET REPORT

| Details By Function Under The Following Program Titles And Type Of Activities Within The Programme | | | DRAFT BUDGET | |
|---|------|---|---------------------|------------------|
| | | | 2023-2024 | |
| G/L | JOB | | Income | Expenditure |
| PUBLIC HALL & CIVIC CENTRES | | | | |
| OPERATING EXPENDITURE | | | | |
| 211101 | BM21 | Public Halls - Alice Williams Memorial Building Maintenance | \$0 | \$13,170 |
| 211103 | BM22 | Public Halls - | \$0 | \$20,753 |
| 211104 | | Public Halls - Other Minor Expenditure | \$0 | \$1,000 |
| 211106 | | Public Halls - Depreciation | \$0 | \$44,575 |
| 211199 | | Public Halls - Allocation of Admin Overheads | \$0 | \$7,837 |
| Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP | | | \$0 | \$87,335 |
| OPERATING INCOME | | | | |
| 311101 | | Public Halls - Charges Hall Hire | (\$860) | \$0 |
| 311102 | | Public Halls - Reimbursements | (\$550) | \$0 |
| Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC | | | (\$1,410) | \$0 |
| Total - PUBLIC HALL & CIVIC CENTRES | | | (\$1,410) | \$87,335 |
| OTHER RECREATION & SPORT | | | | |
| OPERATING EXPENDITURE | | | | |
| 211301 | GG02 | Other Recreation - Cricket Pitch Maintenance | \$0 | \$560 |
| 211302 | GG03 | Other Recreation - Oval Maintenance | \$0 | \$31,410 |
| 211303 | GG04 | Other Recreation - Tennis Court Maintenance | \$0 | \$33,625 |
| 211304 | BM23 | Other Recreation - Pavilion Maintenance | \$0 | \$92,677 |
| 211306 | GG05 | Other Recreation - Parks, Gardens & Reserves | \$0 | \$46,250 |
| 211307 | | Other Recreation - Water | \$0 | \$44,000 |
| 211309 | | Other Recreation - Electricity | \$0 | \$13,500 |
| 211310 | GG06 | Other Recreation - Dam Expenses | \$0 | \$2,000 |
| 211311 | | Other Recreation - Depreciation | \$0 | \$104,370 |
| 211312 | | Other Recreation - Recreation Development Program | \$0 | \$0 |
| 211314 | GG07 | Other Recreation - Hockey Oval Maintenance | \$0 | \$4,610 |
| 211315 | BM24 | Other Recreation - Build Maintenance Lot 192 Danberrin | \$0 | \$11,785 |
| 211316 | BM25 | Other Recreation - Build Maintenance Lot 188 Danberrin | \$0 | \$9,762 |
| 211318 | | Other Recreation - Loan 66 Interest | \$0 | \$0 |
| 211320 | | Other Recreation - Loan 65 Interest Recreation Centre | \$0 | \$8,443 |
| 211325 | | Netball Courts Maintenance | \$0 | \$3,000 |
| 211326 | | Bowling Green Maintenance | \$0 | \$8,045 |
| 211399 | | Other Recreation - Allocation of Admin Overheads | \$0 | \$35,268 |
| Sub Total - OTHER RECREATION & SPORT OP/EXP | | | \$0 | \$449,305 |
| OPERATING INCOME | | | | |
| 311301 | | Other Recreation - Reimbursements | (\$1,055) | \$0 |
| 311302 | | Other Recreation - Ground Rentals | (\$6,495) | \$0 |
| 311303 | | Other Recreation - Pavilion Hire | (\$450) | \$0 |
| 311304 | | Other Recreation - Community Recreation Centre Fees | \$0 | \$0 |
| 311305 | | Other Recreation - Government Grants Recreation Facilities | (\$346,239) | \$0 |
| 311311 | | Other Recreation - Loan 69 Interest Reimbursement | \$0 | \$0 |
| Sub Total - OTHER RECREATION & SPORT OP/INC | | | (\$354,239) | \$0 |
| Total - OTHER RECREATION & SPORT | | | (\$354,239) | \$449,305 |

Shire of NUNGARIN
DRAFT BUDGET REPORT

| | | DRAFT BUDGET | |
|---|---|---------------------|------------------|
| | | 2023-2024 | |
| G/L | JOB | Income | Expenditure |
| SWIMMING POOL | | | |
| OPERATING EXPENDITURE | | | |
| 211201 | Swim Pool - Salaries | \$0 | \$78,060 |
| 211202 | Swim Pool - Superannuation Pool Manager | \$0 | \$12,490 |
| 211204 | Swim Pool - Water | \$0 | \$5,800 |
| 211205 | Swim Pool - Electricity | \$0 | \$9,400 |
| 211206 | Swim Pool - Chemicals | \$0 | \$2,700 |
| 211207 | BM30 Swim Pool - Pool & Building Maint | \$0 | \$25,640 |
| 211209 | Swim Pool - Depreciation | \$0 | \$16,265 |
| 211212 | Swim Pool - Contract Services | \$0 | \$0 |
| 211299 | Swim Pool - Administration Allocations | \$0 | \$23,512 |
| Sub Total - SWIMMING POOL OP/EXP | | \$0 | \$173,867 |
| OPERATING INCOME | | | |
| 311202 | Swim Pool - Charges Pool Admission | (\$1,100) | \$0 |
| 311204 | Swim Pool - Lot 192 Danberrin Rent | (\$3,120) | \$0 |
| Sub Total - SWIMMING POOL OP/INC | | (\$4,220) | \$0 |
| Total - SWIMMING POOL | | (\$4,220) | \$173,867 |
| LIBRARIES | | | |
| OPERATING EXPENDITURE | | | |
| 211502 | Library - Other Expenditure | \$0 | \$2,320 |
| 211599 | Library - Administration Allocations | \$0 | \$2,612 |
| Sub Total - LIBRARIES OP/EXP | | \$0 | \$4,932 |
| 311502 | LIBRARIES - Digital Transformation Grant Income | \$0 | \$0 |
| Sub Total - LIBRARIES OP/INC | | \$0 | \$0 |
| Total - LIBRARIES | | \$0 | \$4,932 |

Shire of NUNGARIN
DRAFT BUDGET REPORT

| | | DRAFT BUDGET | |
|---|---|---------------------|------------------|
| | | 2023-2024 | |
| G/L | JOB | Income | Expenditure |
| OTHER CULTURE | | | |
| OPERATING EXPENDITURE | | | |
| 211603 | Other Culture - Museums | \$0 | \$25,440 |
| 211604 | Other Culture - McCorry's Hotel | \$0 | \$21,669 |
| 211605 | Other Culture - Mangowine Homestead | \$0 | \$20,729 |
| 211606 | Other Culture - Depreciation | \$0 | \$52,970 |
| 211607 | Other Culture - Wheatbelt Markets Wages | \$0 | \$7,200 |
| 211608 | BM20 Other Culture - Memorial Building | \$0 | \$12,130 |
| 211611 | Other Culture - Loan 67 Interest Museum | \$0 | \$29 |
| 211612 | Mangowine Concert Expenses | \$0 | \$6,000 |
| 211699 | Other Culture - Allocation of Admin Overheads | \$0 | \$2,612 |
| Sub Total - OTHER CULTURE OP/EXP | | \$0 | \$148,779 |
| OPERATING INCOME | | | |
| 311601 | Other Culture - Charges McCorry's Hotel | (\$3,000) | \$0 |
| 311603 | Other Culture - Other Income | (\$800) | \$0 |
| 311605 | Other Culture - Loan 67 Interest Reimbursement Museum | (\$29) | \$0 |
| 311606 | Other Culture - Mangowine Homestead Income | (\$4,500) | \$0 |
| 311607 | OTHER CULTURE WATER CHARGES REIMBURSEMENT | (\$40) | \$0 |
| 311608 | Other Culture - Memorial Building Income | \$0 | \$0 |
| Sub Total - OTHER CULTURE OP/INC | | (\$8,369) | \$0 |
| Total - OTHER CULTURE | | (\$8,369) | \$148,779 |
| Total - RECREATION AND CULTURE | | (\$368,238) | \$864,218 |

Shire of NUNGARIN
DRAFT BUDGET REPORT

| | | DRAFT BUDGET | |
|---|--|---------------------|--------------------|
| | | 2023-2024 | |
| G/L | JOB | Income | Expenditure |
| 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 | \$15,675 |
| Sub Total - ST,RDS,BRIDGES,DEPOT-CONST OP/EXP | | \$0 | \$15,675 |
| OPERATING INCOME | | | |
| 312101 | Transport - Regional Road Group Grants | (\$238,863) | \$0 |
| 312102 | Transport - Grants Commission Local Road Grant | \$0 | \$0 |
| 312103 | Transport - Roads to Recovery Grant | (\$191,014) | \$0 |
| 312107 | Transport - Roads Contribution Income | \$0 | \$0 |
| 312108 | Transport - WSNF Non-Operating Road Grant | (\$334,928) | \$0 |
| 312109 | Transport - Non-Operating Road Grant LRCI | (\$133,145) | \$0 |
| Sub Total - ST,RDS,BRIDGES,DEPOT - CONST OP/INC | | (\$897,950) | \$0 |
| Total - ST,RDS,BRIDGES,DEPOT - CONST | | (\$897,950) | \$15,675 |
| STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE | | | |
| OPERATING EXPENDITURE | | | |
| 212201 | RM97 Transport - Road Maintenance Council | \$0 | \$608,171 |
| 212204 | Transport - Street Lighting | \$0 | \$10,100 |
| 212206 | RT99 Transport - Street Trees & Watering | \$0 | \$8,500 |
| 212207 | RS99 Transport - Road & Street Signs | \$0 | \$12,550 |
| 212208 | Transport - Loan 68 Interest Depot | \$0 | \$8,008 |
| 212210 | DEPOT Transport - Depot Maintenance | \$0 | \$69,578 |
| 212211 | Wheatbelt Secondary Freight Route Contribution | \$0 | \$0 |
| 212215 | Transport - Depreciation Property, Plant & Equipment | \$0 | \$23,920 |
| 212216 | Transport - Depreciation Infrastructure | \$0 | \$622,850 |
| 212217 | Transport - Fuel Facility Maintenance/Operations | \$0 | \$2,215 |
| 212299 | Transport - Administration Allocations | \$0 | \$202,465 |
| Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP | | \$0 | \$1,568,357 |
| OPERATING INCOME | | | |
| 312230 | Transport - Main Roads Maintenance Grant | (\$94,329) | \$0 |
| 312231 | Transport - Street Lighting Subsidy | (\$1,830) | \$0 |
| 312232 | Transport - Fuel Facility Commission | (\$3,500) | \$0 |
| Sub Total - MTCE STREETS ROADS DEPOTS OP/INC | | (\$99,659) | \$0 |
| Total - MTCE STREETS ROADS DEPOTS | | (\$99,659) | \$1,568,357 |

Shire of NUNGARIN
DRAFT BUDGET REPORT

| | | DRAFT BUDGET | |
|--|---|---------------------|--------------------|
| | | 2023-2024 | |
| G/L | JOB | Income | Expenditure |
| ROAD PLANT PURCHASES | | | |
| OPERATING EXPENDITURE | | | |
| 212301 | Road Plant - Loss on Sale of Assets | \$0 | \$0 |
| New | Road Plant - Interest on Loan 70 | \$0 | \$35,131 |
| 212399 | Road Plant - Administration Allocations | \$0 | \$2,612 |
| Sub Total - ROAD PLANT PURCHASES OP/EXP | | \$0 | \$37,743 |
| 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 | \$37,743 |
| Total - TRANSPORT | | (\$997,609) | \$1,621,775 |

Shire of NUNGARIN
DRAFT BUDGET REPORT

| Details By Function Under The Following Program Titles And Type Of Activities Within The Programme | | | DRAFT BUDGET | |
|---|------|---|--------------|-------------|
| | | | 2023-2024 | |
| G/L | JOB | | Income | Expenditure |
| RURAL SERVICES | | | | |
| OPERATING EXPENDITURE | | | | |
| 213101 | EO15 | Rural Svcs - Noxious Weeds/Pest Plants | \$0 | \$0 |
| 213102 | | Rural Svcs - Standpipe Maintenance | \$0 | \$10,500 |
| 213103 | | Rural Svcs - Administration Allocations | \$0 | \$2,612 |
| 213104 | | LAG Coordinator Superannuation | \$0 | \$0 |
| Sub Total - RURAL SERVICES OP/EXP | | | \$0 | \$13,112 |
| OPERATING INCOME | | | | |
| 313103 | | Rural Services - Government Grants LAG | \$0 | \$0 |
| 313101 | | Noxious (Skeleton) Weeds Grant Income | \$0 | \$0 |
| 313102 | | Skeleton Weed Vehicle Lease Income | \$0 | \$0 |
| Sub Total - RURAL SERVICES OP/INC | | | \$0 | \$0 |
| Total - RURAL SERVICES | | | \$0 | \$13,112 |
| TOURISM AND AREA PROMOTION | | | | |
| OPERATING EXPENDITURE | | | | |
| 213201 | EO17 | Tourism - Information bays | \$0 | \$4,700 |
| 213202 | | Tourism - Area Promotion | \$0 | \$14,000 |
| 213203 | EO18 | Tourism - Picnic/Camping Area | \$0 | \$10,700 |
| 213205 | | Tourism - Depreciation | \$0 | \$1,455 |
| 213206 | | Tourism - Tourism Brochures | \$0 | \$2,000 |
| 213208 | | CARAVAN PARK OPERATIONS & MAINTENANCE | \$0 | \$23,700 |
| 213299 | | Tourism - Administration Allocations | \$0 | \$13,062 |
| Sub Total - TOURISM & AREA PROMOTION OP/EXP | | | \$0 | \$69,617 |
| OPERATING INCOME | | | | |
| 313201 | | Tourism - Government Grants | \$0 | \$0 |
| 313202 | | Tourism - Caravan Park Income | (\$18,000) | \$0 |
| 313203 | | AREA PROMOTION - OTHER REVENUE | \$0 | \$0 |
| 313204 | | AREA PROMOTION - REIMBURSEMENTS | \$0 | \$0 |
| Sub Total - TOURISM & AREA PROMOTION OP/INC | | | (\$18,000) | \$0 |
| Total - TOURISM & AREA PROMOTION | | | (\$18,000) | \$69,617 |

Shire of NUNGARIN
DRAFT BUDGET REPORT

| | | DRAFT BUDGET | |
|--|--|---------------------|-------------|
| | | 2023-2024 | |
| G/L | JOB | Income | Expenditure |
| BUILDING CONTROL | | | |
| OPERATING EXPENDITURE | | | |
| 213301 | Building - Control Expenses | \$0 | \$1,500 |
| 213399 | Building - Allocation of Admin Overheads | \$0 | \$5,225 |
| Sub Total - BUILDING CONTROL OP/EXP | | \$0 | \$6,725 |
| BUILDING CONTROL OP/INC | | | |
| 313301 | Building - Charges Building Permits | (\$670) | \$0 |
| 313302 | Commissions - BSL & BRB & BCITF | (\$10) | \$0 |
| Sub Total - BUILDING CONTROL OP/INC | | (\$680) | \$0 |
| Total - BUILDING CONTROL | | (\$680) | \$6,725 |
| Total - ECONOMIC SERVICES | | (\$18,680) | \$89,454 |

Shire of NUNGARIN
DRAFT BUDGET REPORT

| | | DRAFT BUDGET | |
|---|---|---------------------|-----------------|
| | | 2023-2024 | |
| G/L | JOB | Income | Expenditure |
| Details By Function Under The Following Program Titles And Type Of Activities Within The Programme | | | |
| PRIVATE WORKS | | | |
| OPERATING EXPENDITURE | | | |
| 214101 | Private Works - Expenses | \$0 | \$1,165 |
| 214199 | Private Works - Administration Allocations | \$0 | \$10,450 |
| Sub Total - PRIVATE WORKS OP/EXP | | \$0 | \$11,615 |
| OPERATING INCOME | | | |
| 314101 | Private Works - Fees & Charges | (\$1,165) | \$0 |
| Sub Total - PRIVATE WORKS OP/INC | | (\$1,165) | \$0 |
| Total - PRIVATE WORKS | | (\$1,165) | \$11,615 |
| PUBLIC WORKS OVERHEADS | | | |
| OPERATING EXPENDITURE | | | |
| 214201 | Public Works - Works Supervisor Salaries | \$0 | \$107,995 |
| 214203 | Public Works - Engineering Office/Other Exp | \$0 | \$12,219 |
| 214204 | Public Works - Superannuation of Workmen | \$0 | \$88,736 |
| 214205 | Public Works - Sick/Holiday Pay | \$0 | \$73,326 |
| 214206 | Public Works - Insurance on Works | \$0 | \$39,498 |
| 214207 | Public Works - Protective Clothing | \$0 | \$4,700 |
| 214208 | Public Works - Long Service Leave | \$0 | \$10,136 |
| 214209 | Public Works - Staff Training | \$0 | \$21,110 |
| 214210 | Public Works - Allowances | \$0 | \$41,722 |
| 214211 | Public Works - Safety Management | \$0 | \$3,000 |
| 214212 | Public Works - Minor Equipment Maintenance | \$0 | \$7,000 |
| 214214 | Public Works - Building Maintenance Lot 73 First Avenue | \$0 | \$15,612 |
| 214298 | Public Works - Administration Allocations | \$0 | \$0 |
| 214299 | Less: Allocation of Public Works Overheads | \$0 | (\$425,054) |
| 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 | \$0 | \$0 |
| Sub Total - PUBLIC WORKS O/HEADS OP/INC | | \$0 | \$0 |
| Total - PUBLIC WORKS OVERHEADS | | \$0 | \$0 |

Shire of NUNGARIN
DRAFT BUDGET REPORT

| | | DRAFT BUDGET | |
|---|---|---------------------|--------------|
| | | 2023-2024 | |
| G/L | JOB | Income | Expenditure |
| Details By Function Under The Following Program Titles And Type Of Activities Within The Programme | | | |
| PLANT OPERATIONS COSTS | | | |
| OPERATING EXPENDITURE | | | |
| 214301 | Plant Operation - Plant Repairs Internal | \$0 | \$47,800 |
| 214302 | Plant Operation - Parts & Repairs External | \$0 | \$48,000 |
| 214303 | Plant Operation - Tyres & Tubes | \$0 | \$25,000 |
| 214304 | Plant Operation - Insurances & Licences | \$0 | \$22,500 |
| 214305 | Plant Operation - Fuels & Oils | \$0 | \$78,000 |
| 214306 | Purchase of Expendable Tools & Minor Equipment | \$0 | \$7,500 |
| 214320 | Plant Operation - Depreciation | \$0 | \$67,095 |
| 214395 | Plant Operation - Administration Allocations | \$0 | \$33,962 |
| 214397 | Plant Operation - Less Depreciation Allocated | \$0 | (\$67,095) |
| 214399 | Plant Operation - Less Allocated to Works/SRVCS | \$0 | (\$262,762) |
| Sub Total - PLANT OPERATIONS COSTS OP/EXP | | \$0 | \$0 |
| OPERATING INCOME | | | |
| 314301 | Plant Operation - Fuel Tax BAS | (\$9,500) | \$0 |
| 314302 | Plant Operation - Reimbursements | \$0 | \$0 |
| Sub Total - PLANT OPERATIONS COSTS OP/INC | | (\$9,500) | \$0 |
| Total - PLANT OPERATIONS COSTS | | (\$9,500) | \$0 |
| SALARIES AND WAGES | | | |
| OPERATING EXPENDITURE | | | |
| 214401 | Gross Salaries & Wages | \$0 | \$1,056,367 |
| 214402 | Less Salaries & Wages Allocated | \$0 | -\$1,056,367 |
| 214403 | Unallocated Salaries & Wages | \$0 | \$0 |
| 214404 | Workers Compensation | \$0 | \$5,000 |
| Sub Total - SALARIES AND WAGES OP/EXP | | \$0 | \$5,000 |
| OPERATING INCOME | | | |
| 314401 | Reimbursements - Workers Compensation | (\$5,000) | \$0 |
| Sub Total - SALARIES AND WAGES OP/INC | | (\$5,000) | \$0 |
| Total - SALARIES AND WAGES | | (\$5,000) | \$5,000 |

Shire of NUNGARIN
DRAFT BUDGET REPORT

| | | DRAFT BUDGET | |
|--|---|---------------------|------------------|
| | | 2023-2024 | |
| G/L | JOB | Income | Expenditure |
| UNCLASSIFIED | | | |
| OPERATING EXPENDITURE | | | |
| 214502 | Unclassified - Licence Fees Dept Transport | \$0 | \$55,000 |
| 214599 | Unclassified - Administration Allocations | \$0 | \$52,249 |
| Sub Total - UNCLASSIFIED OP/EXP | | \$0 | \$107,249 |
| OPERATING INCOME | | | |
| 314503 | Unclassified - Licence Fees Dept of Transport | (\$55,000) | \$0 |
| 314506 | Fair Value Income for Local Govt House Unit Trust | \$0 | \$0 |
| Sub Total - UNCLASSIFIED OP/INC | | (\$55,000) | \$0 |
| Total - UNCLASSIFIED | | (\$55,000) | \$107,249 |
| Total - OTHER PROPERTY AND SERVICES | | (\$70,665) | \$123,864 |

Shire of NUNGARIN
DRAFT BUDGET REPORT

| | | DRAFT BUDGET | |
|--|--|----------------------|----------------|
| | | 2023-2024 | |
| G/L | JOB | Income | Expenditure |
| TRANSFERS TO/FROM RESERVES | | | |
| EXPENDITURE | | | |
| 403201 | Transfer to Reserve - Reserve Interest | \$0 | \$9,740 |
| 404215 | Transfer to Office Building Reserve | \$0 | \$0 |
| 404218 | Transfer to Computer Hardware/Software Reserve | \$0 | \$0 |
| 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 | \$0 |
| 412310 | Transfer to Plant Reserve | \$0 | \$0 |
| 414510 | Transfer to Building Reserve | \$0 | \$0 |
| Sub Total - TRANSFER TO OTHER COUNCIL FUNDS | | \$0 | \$9,740 |
| INCOME | | | |
| 504205 | Transfer from Leave Reserve | \$0 | \$0 |
| 504206 | Transfer from Computer Hardware/Software Reserve | \$0 | \$0 |
| 510502 | Transfer from Community Bus Reserve | \$0 | \$0 |
| 511201 | Transfer from Swimming Pool Reserve | \$0 | \$0 |
| 512303 | Transfer from Plant Reserve | (\$196,128) | \$0 |
| 514501 | Transfer from Building Reserve | (\$202,480) | \$0 |
| Sub Total - TRANSFER FROM RESERVE FUNDS | | (\$398,608) | \$0 |
| Total - FUND TRANSFER | | (\$398,608) | \$9,740 |
| 000000 | (Surplus) / Deficit - Carried Forward | (\$1,850,000) | \$0 |
| 000000 | adjust to rates levied | \$0 | |
| Sub Total - SURPLUS C/FWD | | (\$1,850,000) | \$0 |
| Total - SURPLUS | | (\$1,850,000) | \$0 |

Shire of NUNGARIN
DRAFT BUDGET REPORT

| | | DRAFT BUDGET | |
|--|---|---------------------|---------------|
| | | 2023-2024 | |
| G/L | JOB | Income | Expenditure |
| LONG TERM LOANS | | | |
| INCOME | | | |
| New | New Loan Borrowings - Plant | (\$876,278) | \$0 |
| Sub Total - LONG TERM LOANS | | (\$876,278) | \$0 |
| Total - DEFERRED ASSETS | | (\$876,278) | \$0 |
| LIABILITY LOANS | | | |
| EXPENDITURE | | | |
| 404213 | Loan Principal Repayments - Loan 63 | \$0 | \$10,729 |
| 411310 | Loan Principal Repayments - Loan 65 | \$0 | \$21,196 |
| 411308 | Loan Principal Repayments - Loan 66 | \$0 | \$0 |
| 411606 | Loan Principal Repayments - Loan 67 | \$0 | \$1,232 |
| 411333 | Loan Principal Repayments - Loan 69 | \$0 | \$0 |
| 412201 | Loan Principal Repayments - Loan 68 | \$0 | \$13,581 |
| New | New Loan Principal Repayments - Plant | \$0 | \$160,997 |
| Sub Total - LOAN REPAYMENTS | | \$0 | \$207,735 |
| INCOME | | | |
| 511602 | Self Supporting Loans - Loan 67 Reimbursement | (\$1,232) | \$0 |
| Sub Total - LOANS RAISED | | (\$1,232) | \$0 |
| Total - NON CURRENT LIABILITIES | | (\$1,232) | \$207,735 |
| OPERATING ACTIVITIES EXCLUDED FROM BUDGET | | | |
| | 000000 Depreciation Written Back | \$0 | (\$1,134,070) |
| | 000000 Book Value of Assets Sold Written Back | \$0 | (\$37,500) |
| | 000000 Profit on Sale of Asset Written Back | \$0 | \$0 |
| | 000000 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 | \$0 | \$0 |
| Sub Total - DEPRECIATION WRITTEN BACK | | \$0 | (\$1,171,570) |
| Total - OPERATING ACTIVITIES EXCLUDED | | \$0 | (\$1,171,570) |

Shire of NUNGARIN
DRAFT BUDGET REPORT

| | | DRAFT BUDGET | |
|--------|--|---------------------|------------------|
| | | 2023-2024 | |
| G/L | JOB | Income | Expenditure |
| | BUILDINGS | | |
| | GOVERNANCE | | |
| | CAPITAL EXPENDITURE | | |
| 404211 | 40 Danberrin Capital (Lot 186) | \$0 | \$5,000 |
| | Sub Total - CAPITAL WORKS | \$0 | \$5,000 |
| | TOTAL - GOVERNANCE | \$0 | \$5,000 |
| | BUILDINGS | | |
| | HOUSING | | |
| | CAPITAL EXPENDITURE | | |
| 409112 | Aged Persons Acc - Unit 2 Building Capital Expense | \$0 | \$60,000 |
| 409307 | Other Housing - Lot 51 First Avenue | \$0 | \$0 |
| | Sub Total - CAPITAL WORKS | \$0 | \$60,000 |
| | Total - HOUSING | \$0 | \$60,000 |
| | BUILDINGS | | |
| | COMMUNITY AMENITIES | | |
| | CAPITAL EXPENDITURE | | |
| 410503 | Craft Shop Capital Expenditure | \$0 | \$4,400 |
| 410510 | Post Office Capital Expenditure (CRC) | \$0 | \$282,519 |
| | Sub Total - CAPITAL WORKS | \$0 | \$286,919 |
| | Total - COMMUNITY AMENITIES | \$0 | \$286,919 |
| | BUILDINGS | | |
| | RECREATION AND CULTURE | | |
| | CAPITAL EXPENDITURE | | |
| 411103 | Public Halls - Alice Memorial Building | \$0 | \$70,000 |
| 411601 | Other Culture - Museum Building Renewal/Upgrade | \$0 | \$0 |
| 411603 | Other Culture - McCorry's Hotel Upgrade | \$0 | \$103,000 |
| 411608 | Memorial Building Capital Expenditure | \$0 | \$10,000 |
| | Sub Total - CAPITAL WORKS | \$0 | \$183,000 |
| | Total - RECREATION AND CULTURE | \$0 | \$183,000 |

Shire of NUNGARIN
DRAFT BUDGET REPORT

| | | DRAFT BUDGET | |
|--------|--|---------------------|------------------|
| | | 2023-2024 | |
| G/L | JOB | Income | Expenditure |
| | BUILDINGS | | |
| | ECONOMIC SERVICES | | |
| | CAPITAL EXPENDITURE | | |
| 413202 | Caravan Park Buildings - New Ablutions | \$0 | \$110,078 |
| | Sub Total - CAPITAL WORKS | \$0 | \$110,078 |
| | Total - ECONOMIC SERVICES | \$0 | \$110,078 |
| | Total - BUILDINGS | \$0 | \$644,997 |

Shire of NUNGARIN
DRAFT BUDGET REPORT

| | | DRAFT BUDGET | |
|---|---------------------------------------|---------------------|-------------|
| | | 2023-2024 | |
| G/L | JOB | Income | Expenditure |
| PLANT AND EQUIPMENT GOVERNANCE | | | |
| CAPITAL EXPENDITURE | | | |
| 404201 | Governance - CEO Vehicle Purchase | \$0 | \$0 |
| | Sub Total - CAPITAL WORKS | \$0 | \$0 |
| | Total - GOVERNANCE | \$0 | \$0 |
| PLANT AND EQUIPMENT RECREATION AND CULTURE | | | |
| CAPITAL EXPENDITURE | | | |
| 411336 | Parks & Gardens Plant & Equipment | \$0 | \$40,900 |
| | Sub Total - CAPITAL WORKS | \$0 | \$40,900 |
| | Total - RECREATION AND CULTURE | \$0 | \$40,900 |
| PLANT AND EQUIPMENT TRANSPORT | | | |
| CAPITAL EXPENDITURE | | | |
| 412315 | Grader | \$0 | \$0 |
| 412317 | Purchase Tip Truck | \$0 | \$307,228 |
| 412320 | Multi-Wheel Roller | \$0 | \$129,500 |
| 412323 | Tipping Trailer and Tandem Dolly | \$0 | \$158,000 |
| 412325 | Skid Steer Loader & Mulcher Head | \$0 | \$185,500 |
| 412327 | Traffic Counter Purchase | \$0 | \$0 |
| 412328 | Skid Mounted Water Tank & Pump | \$0 | \$60,000 |
| 412329 | Heavy Duty Tag-a-Long Trailer | \$0 | \$73,550 |
| 412326 | Wheeled Loader | \$0 | \$0 |
| | Sub Total - CAPITAL WORKS | \$0 | \$913,778 |
| | Total - TRANSPORT | \$0 | \$913,778 |
| | Total - PLANT AND EQUIPMENT | \$0 | \$954,678 |

Shire of NUNGARIN
DRAFT BUDGET REPORT

| | | Details By Function Under The Following Program Titles And Type Of Activities Within The Programme | DRAFT BUDGET | |
|--|--------|---|---------------------|-------------|
| | | | 2023-2024 | |
| G/L | JOB | | Income | Expenditure |
| ROAD INFRASTRUCTURE | | | | |
| ROAD CONSTRUCTION | | | | |
| Road Construction - Council | | | | |
| 412101 | RCC008 | Hodges Road/Nangeenan Rd Intersection | \$0 | \$0 |
| 412101 | RCC064 | Koorda Bullfinch Council Construction | \$0 | \$0 |
| 412101 | LRCI04 | LRCI Phase 4 Road Funding Project | \$0 | \$31,698 |
| Road Construction - Regional Road Group | | | | |
| 412102 | RRG01 | | | |
| 412102 | RRRG02 | RRG - Danberrin Road | \$0 | \$374,411 |
| Road Construction - Roads to Recovery | | | | |
| 412103 | x | | | |
| 412103 | RRTR07 | RTR - Baandee North Road (include LRCI component) | \$0 | \$202,732 |
| 412103 | RTR028 | RTR - Creagh Rd | \$0 | \$0 |
| 412103 | RTR061 | RTR - Woodward Road | \$0 | \$0 |
| 412109 | WSFN01 | WSFN Road Construction - Nungarin North Rd | \$0 | \$363,928 |
| Sub Total - CAPITAL WORKS | | | \$0 | \$972,769 |
| Total - ROADS | | | \$0 | \$972,769 |
| Total - INFRASTRUCTURE ASSETS ROAD RESERVES | | | \$0 | \$972,769 |
| FOOTPATHS - CAPITAL EXPENDITURE | | | | |
| 412106 | | Footpath Construction - Council | \$0 | \$50,000 |
| Sub Total - CAPITAL WORKS | | | \$0 | \$50,000 |
| Total - TRANSPORT - FOOTPATHS | | | \$0 | \$50,000 |
| Total - FOOTPATH ASSETS | | | \$0 | \$50,000 |
| PARKS & OVALS | | | | |
| 411318 | | Recreation - Parks & Ovals Capital Expenditure | \$0 | \$0 |
| 411318 | PO001 | Radcliffe Park Capital | \$0 | \$0 |
| Sub Total - CAPITAL WORKS | | | \$0 | \$0 |
| Total - PARKS & OVALS | | | \$0 | \$0 |
| Total - INFRASTRUCTURE ASSETS - PARKS & OVALS | | | \$0 | \$0 |

Shire of NUNGARIN
DRAFT BUDGET REPORT

| | | DRAFT BUDGET | |
|---|---|----------------------|--------------------|
| | | 2023-2024 | |
| G/L | JOB | Income | Expenditure |
| INFRASTRUCTURE ASSETS - SANITATION | | | |
| COMMUNITY AMENITIES | | | |
| 410102 | Refuse Site Capital Works | \$0 | \$50,000 |
| | Sub Total - CAPITAL WORKS | \$0 | \$50,000 |
| | Total - INFRASTRUCTURE ASSETS - SANITATION | \$0 | \$50,000 |
| INFRASTRUCTURE - OTHER | | | |
| COMMUNITY AMENITIES | | | |
| 410800 | Cemetery Niche Wall Capital Expenditure | \$0 | \$0 |
| | Sub Total - CAPITAL WORKS | \$0 | \$0 |
| | Total - COMMUNITY AMENITIES | \$0 | \$0 |
| INFRASTRUCTURE - OTHER | | | |
| RECREATION & CULTURE | | | |
| 411205 | IO02 Swim Pool - Infrastructure Other Capital | \$0 | \$12,000 |
| | Sub Total - CAPITAL WORKS | \$0 | \$12,000 |
| | Total - RECREATION & CULTURE | \$0 | \$12,000 |
| INFRASTRUCTURE - OTHER | | | |
| TRANSPORT | | | |
| 412118 | Other Infrastructure - Railway Ave Streetscape | \$0 | \$0 |
| | Sub Total - CAPITAL WORKS | \$0 | \$0 |
| | Total - TRANSPORT | \$0 | \$0 |
| ECONOMIC SERVICES | | | |
| 413206 | Caravan Park Capital Expenditure (Other) | \$0 | \$0 |
| | Sub Total - CAPITAL WORKS | \$0 | \$0 |
| | Total - ECONOMIC SERVICES | \$0 | \$0 |
| | Total - INFRASTRUCTURE ASSETS - OTHER | \$0 | \$12,000 |
| | GRAND TOTALS | (\$5,709,858) | \$5,709,858 |



SHIRE OF NUNGARIN

SCHEDULE OF FEES & CHARGES

2023-2024

| Details | | Fee/Charge | GST | Act or Regulation |
|--|---|--|-----|----------------------------------|
| CPI Increase | 7.60% | GENERAL PURPOSE FUNDING (Where applicable GST is included) | | |
| Rates Revenue | | Proposed | | |
| <i>Penalty Interest Rates</i> | | | | |
| | Arrears | 7% | Y | LG Act 1995 Section 6.16 |
| <i>Rate Instalments</i> | | | | |
| | Two Instalments | \$5 | N | LG Act 1995 Section 6.16 |
| | Four Instalments | \$15 | N | LG Act 1995 Section 6.16 |
| | Instalment Interest | 5.5% | N | LG Act 1995 Section 6.16 |
| | Special Arrangement Fee (Payment Plan) | \$40 | N | LG Act 1995 Section 6.16 |
| <i>Rates Services</i> | | | | |
| | Copy of Rates Notice | \$10 | Y | LG Act 1995 Section 6.16 |
| GOVERNANCE (Where applicable GST is included) | | | | |
| Governance Charges - Other | | | | |
| <i>Other Fees</i> | | | | |
| | Photocopying A4 (double sided x2 of fee) | \$0.60 | Y | LG Act 1995 Section 6.16 |
| | Photocopying A3 (double sided x2 of fee) | \$1 | Y | LG Act 1995 Section 6.16 |
| | Electoral Roll A4 | \$22 | Y | LG Act 1995 Section 6.16 |
| | Rate Information Search (per hour) | \$60 | N | LG Act 1995 Section 6.16 |
| | Replying to a Property Settlement Questionnaire | \$81 | N | Planning & Development Regs 2009 |
| <i>Freedom of Information</i> | | | | |
| | Application Fee | As per legislation | N | WA FOI Act 1992 |
| | Access Time by Staff (Per Hour) | As per legislation | N | WA FOI Act 1992 |
| | Photocopying Charge Per Hour | As per legislation | Y | WA FOI Act 1992 |
| | Photocopying (Per Copy) | \$0.60 | Y | WA FOI Act 1992 |
| | Delivery/Postage | At Cost | Y | WA FOI Act 1992 |
| | Advanced Deposits | 25% | Y | WA FOI Act 1992 |
| <i>If the estimated fees are greater than \$25, the applicant must be notified and asked if they wish to proceed with the application. The applicant must respond within 30 days</i> | | | | |
| <i>History Book - A Piece of String</i> | | | | |
| | Counter Sales to Public (Res 6673) | \$50 | Y | LG Act 1995 Section 6.16 |
| | Sales to Non-For-Profits (Res 6673) | \$40 | Y | LG Act 1995 Section 6.16 |
| <i>Postage</i> | | | | |
| | Within Australia | Cost + 25% | Y | LG Act 1995 Section 6.16 |
| | Other Postage / Freight | Cost + 25% | Y | LG Act 1995 Section 6.16 |
| <i>Special Series Number Plates (Pair)</i> | | | | |
| | Shire of Nungarin - Administration Fee | \$46 | | |
| | Department of Transport | As per fees set by Dept of Transport | | |

| Details | | Fee/Charge | GST | Act or Regulation |
|--|---|--|-----|--|
| CPI Increase | 7.60% | GENERAL PURPOSE FUNDING (Where applicable GST is included) | | |
| LAW ORDER & PUBLIC SAFETY (Where applicable GST is included) | | | | |
| Rural Street Number Signs | | | | |
| | <i>Rural Street Number Signs with Star Picket</i> | \$59 | | S6.16 LG Act 1995 |
| Animal Control | | | | |
| <i>Dogs</i> | | | | |
| | Dog Tags (Transfer) | No Charge | N | S6.16 LG Act 1995 |
| | Dog Tags (Replacement) | \$3 | Y | S6.16 LG Act 1995 |
| | Registration | As per legislation | N | Dog Act 1976 |
| <i>Cats</i> | | | | |
| | Registration | Cat Regulations 2012 | N | Cat Act 2011 |
| | Cat Breeders Annual Fee - Per Cat | As per legislation | N | Schedule 3, Cat Regulations 2012 |
| | Cat Tags (Transfer) | No Charge | N | S6.16 LG Act 1995 |
| <i>Infringements</i> | | | | |
| | Infringements, Court Fines & Penalties | As per legislation | | Cat Act 2011, Dog Act 1976, Local Laws |
| <i>Vermin Trap Hire</i> | | | | |
| | Bond | \$50 | Y | S6.16 LG Act 1995 |
| | Weekly Hire | \$12 | Y | S6.16 LG Act 1995 |
| | Late Return (per day) | \$17 | Y | S6.16 LG Act 1995 |
| | Lost or Not Returned | At Replacement Cost (Plus 25% Admin and Freight Cost) | Y | S6.16 LG Act 1995 |
| Ranger Services | | | | |
| | Dog / Cat Surrender Fee (on pick up) | \$54 | Y | LG Act 1995 Section 6.16 |
| | Dog / Cat Impound Fee (unregistered dog) | \$165 | Y | LG Act 1995 Section 6.16 |
| | Dog / Cat Impound Fee (registered dog) | \$82 | Y | LG Act 1995 Section 6.16 |
| | Dog/ Cat Release Fee | \$55 | Y | LG Act 1995 Section 6.16 |
| | Maintenance of a dog or cat in the pound - per day or part thereof | At cost + 25% | Y | LG Act 1995 Section 6.16 |
| | <i>Dogs / Cat will not be released unless microchipped and licenced</i> | | | |
| | Destruction of a dog or cat | At cost + 25% | Y | LG Act 1995 Section 6.16 |

| Details | | Fee/Charge | GST | Act or Regulation |
|---|---|---|-----|--------------------------|
| CPI Increase | 7.60% | GENERAL PURPOSE FUNDING (Where applicable GST is included) | | |
| BUILDING (Where applicable GST is included) | | | | |
| <i>Building Permits</i> https://www.commerce.wa.gov.au/building-and-energy/building-act-fees-0 | | | | |
| | Building Permit Fees will be charged in accordance with the appropriate fees state in the Building Regulations 2012 | As per legislation | N | Building Regs 2012 |
| <i>Preliminary Plan Evaluation</i> | | | | |
| | If associated with an Un-certified permit | At cost + 25% | Y | LG Act 1995 Section 6.16 |
| <i>Occupancy Permits</i> | | | | |
| | Uncertified Building permits will attract in addition to the statutory fees an additional fee for the engagement of a Building Practitioner | (At cost + 25%) Excl Statutory Fee | N | Building Regs 2012 |
| <i>Demolition Permit</i> | | | | |
| | DP1 - Class 1 or Class 10 or incidental structure (s16(1)) | As per legislation | N | Building Regs 2012 |
| | DP2 - Class 2 to Class 9 building (s16(1)) | As per legislation | N | Building Regs 2012 |
| | DP3 - Application to extend the time during which a demolition permit has effect (s32(3)(f)) | As per legislation | N | Building Regs 2012 |
| <i>Building Levy</i> | | | | |
| | Building Services Levy | As per legislation | N | Building Regs 2012 |
| | Building Construction Industry Training Levy | As per legislation | N | Building Regs 2012 |
| <i>Other Building Fees</i> | | | | |
| | Swimming Pool Inspection Fee - Annual Fee (\$58.45/4Yrs) Townsite Properties Only | \$14.61 | N | Building Regs 2012 |
| | Swimming Pool Re-inspection Fee (Swimming Pool Barriers & all Other) | At cost + 25% | Y | LG Act 1995 Section 6.16 |
| <i>Building Inspection Services</i> | | | | |
| | On-site inspection service | At cost +25% | Y | LG Act 1995 Section 6.16 |
| <i>Building Rubbish Disposal</i> | | | | |
| | First \$10,000 of construction value | \$82 | Y | LG Act 1995 Section 6.16 |
| | Each subsequent \$5,000 of construction value | \$27 | Y | LG Act 1995 Section 6.16 |
| | Minimum Fee for demolition of houses and major constructions | \$241 | Y | LG Act 1995 Section 6.16 |

| Details | | Fee/Charge | GST | Act or Regulation |
|--|--|---|-----|------------------------------------|
| CPI Increase | 7.60% | GENERAL PURPOSE FUNDING (Where applicable GST is included) | | |
| CARAVAN PARK AND CAMPING (Where applicable GST is included) | | | | |
| <i>Town Caravan Park</i> | | | | |
| | Unpowered Site | \$22 | N | Caravan & Camping Grounds Act 1995 |
| | Powered Site | \$27 | N | Caravan & Camping Grounds Act 1995 |
| | Weekly Rate Unpowered Site (Mon - Sun) | \$100 | N | Caravan & Camping Grounds Act 1995 |
| | Weekly Rate Powered Site (Mon - Sun) | \$150 | N | Caravan & Camping Grounds Act 1995 |
| <i>Mangowine Homestead</i> | | | | |
| | Unpowered Sites | \$11 | N | Caravan & Camping Grounds Act 1995 |
| | Powered Sites | \$22 | N | Caravan & Camping Grounds Act 1995 |
| | Weekly Rate Unpowered Site (Mon - Sun) | \$50 | N | Caravan & Camping Grounds Act 1995 |
| | Weekly Rate Powered Site (Mon - Sun) | \$100 | N | Caravan & Camping Grounds Act 1995 |
| <i>Reserves</i> | | | | |
| | Eagle Stone | \$11 | N | Caravan & Camping Grounds Act 1995 |
| | Talgomine Rock | \$11 | N | Caravan & Camping Grounds Act 1995 |
| | Danberrin Rock | \$11 | N | Caravan & Camping Grounds Act 1995 |
| CEMETERY (Where applicable GST is included) | | | | |
| <i>Burials</i> | | | | |
| <i>Interment Fees (Burial)(+25% if outside normal working hours)</i> | | | | |
| | Ordinary Grave 2.1m Depth | \$753 | Y | LG Act 1995 Section 6.16 |
| | Child Under 7 years 1.8m Depth | \$592 | Y | LG Act 1995 Section 6.16 |
| | Re-opening a grave | \$1,076 | Y | LG Act 1995 Section 6.16 |
| <i>Niche Wall</i> | | | | |
| | Crematorium Ashes into Existing Grave | \$215 | Y | LG Act 1995 Section 6.16 |
| | Crematorium Ashes into Niche Wall (Single) | \$121 | Y | LG Act 1995 Section 6.16 |
| | Crematorium Ashes into Niche Wall (Double) | \$175 | Y | LG Act 1995 Section 6.16 |
| | Plaques & Vases (if not provided) | At Cost + 25% Admin Fee | Y | LG Act 1995 Section 6.16 |
| <i>Funeral Directors & Monumental Mason Fees</i> | | | | |
| | Permission to Erect a Monument | \$47 | Y | LG Act 1995 Section 6.16 |
| | Permission to construct a vault | \$47 | Y | LG Act 1995 Section 6.16 |
| COMMUNITY AMENITIES (Where applicable GST is included) | | | | |
| General Waste Disposal | | | | |
| <i>Waste Disposal</i> | | | | |
| | Dumping of Concrete/Bitumen/Road Waste per cubic metre | \$10 | Y | LG Act 1995 Section 6.16 |
| | Dumping of Commercial Building Waste - Single Axle Truck | \$34 | Y | LG Act 1995 Section 6.16 |
| | Dumping of Commercial Building Waste - Bogie Axle Truck | \$68 | Y | LG Act 1995 Section 6.16 |
| | Dumping of Commercial Building Waste - Semi Trailer | \$102 | Y | LG Act 1995 Section 6.16 |
| Sanitation - Household Refuse | | | | |
| <i>Domestic Refuse Collection (per annum)</i> | | | | |
| | Waste Service Levy | \$375 | N | LG Act 1995 Section 6.16 |

| Details | | Fee/Charge | GST | Act or Regulation |
|---|--|---|-----|--------------------------|
| CPI Increase | 7.60% | GENERAL PURPOSE FUNDING (Where applicable GST is included) | | |
| COMMUNITY BUS (Where applicable GST is included) | | | | |
| <i>Community Bus</i> | | | | |
| | Charge per km (Residents and Community Groups includes first tank of fuel) | \$1.29 | Y | LG Act 1995 Section 6.16 |
| | Charge per km (Non-resident and Commercial use) | \$2.37 | Y | LG Act 1995 Section 6.16 |
| | Bond - Refundable when bus is returned undamaged and clean | \$200 | | |
| FACILITY - HIRE (Where applicable GST is included) | | | | |
| Memorial Hall and Town Hall - Commercial Hire i.e. ticket event. Alcohol only permitted for daily hire | | | | |
| | Hire - Per 2 hour period | \$55 | Y | LG Act 1995 Section 6.16 |
| | Daily Hire - without Alcohol | \$121 | Y | LG Act 1995 Section 6.16 |
| | Daily Hire - with Alcohol (Prior approval required) | \$241 | Y | LG Act 1995 Section 6.16 |
| <i>Bond (refundable if left clean and undamaged)</i> | | | | |
| | Hire - without Alcohol | \$200 | Y | LG Act 1995 Section 6.16 |
| | Hire - With Alcohol | \$430 | Y | LG Act 1995 Section 6.16 |
| | Key | \$50 | Y | LG Act 1995 Section 6.16 |
| Memorial Hall and Town Hall - Non Profit Organisation Hire and Groups providing local community content (incl primary school & Emergency Service Training) alcohol only permitted for daily hire | | | | |
| | Hire - Per 2 hour period | \$16 | Y | LG Act 1995 Section 6.16 |
| | Daily Hire - without Alcohol | \$33 | Y | LG Act 1995 Section 6.16 |
| | Daily Hire - with Alcohol | \$241 | Y | LG Act 1995 Section 6.16 |
| <i>Bond (refundable if left clean and undamaged)</i> | | | | |
| | Hire - without Alcohol | \$200 | Y | LG Act 1995 Section 6.16 |
| | Hire - With Alcohol | \$400 | Y | LG Act 1995 Section 6.16 |
| | Key | \$50 | Y | LG Act 1995 Section 6.16 |
| Recreation Centre Building - Main Building (incl Kitchen but excl Bar) - Commercial hire i.e. ticket event. Alcohol only permitted for daily hire | | | | |
| | Hire - per 2 hour period | \$55 | Y | LG Act 1995 Section 6.16 |
| | Daily Hire - without Alcohol | \$199 | Y | LG Act 1995 Section 6.16 |
| | Daily Hire - with Alcohol | \$328 | Y | LG Act 1995 Section 6.16 |
| <i>Bond (refundable if left clean and undamaged)</i> | | | | |
| | Hire - without Alcohol | \$200 | Y | LG Act 1995 Section 6.16 |
| | Hire - With Alcohol | \$400 | Y | LG Act 1995 Section 6.16 |
| | Key | \$50 | Y | LG Act 1995 Section 6.16 |

| Details | | Fee/Charge | GST | Act or Regulation |
|--|--|--|-----|--------------------------|
| CPI Increase | 7.60% | GENERAL PURPOSE FUNDING (Where applicable GST is included) | | |
| Recreation Centre Building - Main Building (incl Kitchen but excl Bar) - Non Profit Organisation Hire and Groups providing local community content (incl primary school & Emergency Service Training) | | | | |
| | Hire - per 2 hour period | \$16 | Y | LG Act 1995 Section 6.16 |
| | Daily Hire - without Alcohol | \$33 | Y | LG Act 1995 Section 6.16 |
| | Daily Hire - with Alcohol | \$328 | Y | LG Act 1995 Section 6.16 |
| | <i>Bond (refundable if left clean and undamaged)</i> | | | |
| | Hire - without Alcohol | \$100 | Y | LG Act 1995 Section 6.16 |
| | Hire - With Alcohol | \$400 | Y | LG Act 1995 Section 6.16 |
| | Key | \$50 | Y | LG Act 1995 Section 6.16 |
| Recreation Centre Building - Creche Commercial hire no alcohol permitted i.e. ticket / paid event | | | | |
| | Hire - per 2 hour period | \$33 | Y | LG Act 1995 Section 6.16 |
| | Daily Hire | \$66 | Y | LG Act 1995 Section 6.16 |
| | <i>Bond (refundable if left clean and undamaged)</i> | | | |
| | Hire - without Alcohol | \$200 | Y | LG Act 1995 Section 6.16 |
| | Key | \$50 | Y | LG Act 1995 Section 6.16 |
| Recreation Centre Building - Creche Non Profit Organisation Hire and Groups providing local community content no alcohol permitted (incl primary school & Emergency Service Training) | | | | |
| | Hire - per 2 hour period | \$16 | Y | LG Act 1995 Section 6.16 |
| | Daily Hire | \$33 | Y | LG Act 1995 Section 6.16 |
| | <i>Bond (refundable if left clean and undamaged)</i> | | | |
| | Hire - without Alcohol | \$200 | Y | LG Act 1995 Section 6.16 |
| | Key | \$50 | Y | LG Act 1995 Section 6.16 |
| RECREATION GROUNDS (Where applicable GST is included) | | | | |
| | <i>Recreation Centre Showers</i> | | | |
| | per person | \$5 | Y | LG Act 1995 Section 6.16 |
| | <i>Sporting Club - annual fees (training and games only)</i> | | | |
| | Hockey Club | \$1,205 | Y | LG Act 1995 Section 6.16 |
| | Netball Club | \$1,205 | Y | LG Act 1995 Section 6.16 |
| | Cricket Club | \$1,205 | Y | LG Act 1995 Section 6.16 |
| | Tennis Club | \$3,572 | Y | LG Act 1995 Section 6.16 |
| | Bowling Club | \$3,572 | Y | LG Act 1995 Section 6.16 |
| | Football Club | \$3,572 | Y | LG Act 1995 Section 6.16 |
| | <i>Recreation Oval - Per day(Community & Non-Profit Organisations)</i> | | | |
| | Oval | \$16 | Y | LG Act 1995 Section 6.16 |
| | Oval & Lights | \$32 | Y | LG Act 1995 Section 6.16 |
| | Oval, Lights & Power | \$65 | | LG Act 1995 Section 6.16 |
| | <i>Recreation Oval - Commercial Hire (i.e. ticket / paid event)</i> | | | |
| | Oval | \$215 | Y | LG Act 1995 Section 6.16 |
| | Oval & Lights | \$323 | Y | LG Act 1995 Section 6.16 |
| | Oval, Lights & Power | \$430 | Y | LG Act 1995 Section 6.16 |

| Details | | Fee/Charge | GST | Act or Regulation |
|--|--|--|-----|---------------------------|
| CPI Increase | 7.60% | GENERAL PURPOSE FUNDING (Where applicable GST is included) | | |
| HEALTH (Where applicable GST is included) | | | | |
| Health Inspections & Administration | | | | |
| <i>Food Registration Business - Annual Fee</i> | | | | |
| | Commercial Food Preparation in Residential Kitchen | \$108 | N | Food Act 2008 |
| | Multiple Area Registration | \$215 | N | Food Act 2008 |
| | High Risk (Annual) | \$165 | N | Food Act 2008 |
| | Medium Risk (Annual) | \$110 | N | Food Act 2008 |
| | Low Risk (Annual) | \$44 | N | Food Act 2008 |
| | Transfer of Food Registration Business (once off fee) | \$71 | N | Food Act 2008 |
| | Re-assessment of Low/Medium or High Risk Food Premises per hour (min 1hr) | \$186 | Y | LG Act 1995 Section 6.16 |
| Sewerage | | | | |
| <i>Septic / Sewerage Application</i> | | | | |
| | Application Fee | \$118 | N | 1911 |
| | Permit Fee | \$118 | N | 1911 |
| | LG Report Fee | \$118 | N | 1911 |
| | WA Department of Health Admin Fee | \$66 | N | 1911 |
| <i>Public Buildings</i> | | | | |
| | Public Building Inspection Fee (up to 200m ²) | \$215 | N | LG Act 1995 Section 6.16 |
| | Public Building Inspection Fee (more than 201m ²) | \$323 | N | LG Act 1995 Section 6.16 |
| | Re-Inspection (if required) | \$108 | N | Local Government Act 1995 |
| <i>Public Events Approval</i> | | | | |
| | Assessment of Event Application | \$54 | N | S6.16 LG Act 1995 |
| <i>Registration Fee and Annual Licence</i> | | | | |
| | Bed & Breakfast Holiday Accommodation (If not a registered food premise, if a registered food premise then add applicable food premise assessment fee) | \$22 | N | Health Act 1911 |

| Details | | Fee/Charge | GST | Act or Regulation |
|--|-------|--|-----|--------------------------|
| CPI Increase | 7.60% | GENERAL PURPOSE FUNDING (Where applicable GST is included) | | |
| HOUSING (Where applicable GST is included) | | | | |
| Rental Housing | | | | |
| <i>Staff Housing (per week)</i> | | | | |
| <i>Council owned house provided to staff (may be part of salary package)</i> | | \$60 | | |
| <i>Private House Rental</i> | | | | |
| 3 x 1 dwelling / week | | \$106 | N | As per Lease Agreement |
| 4 x 2 dwelling / per week | | \$151 | N | As per Lease Agreement |
| Wheatbelt Agcare / per week | | \$106 | N | As per Lease Agreement |
| <i>Aged Pensioner Units (per week)</i> | | | | |
| Pensioner - Single | | \$92 | N | As per Lease Agreement |
| Pensioner - Couple | | \$106 | N | As per Lease Agreement |
| <i>Bond - Housing</i> | | | | |
| <i>Payable by all housing tenants. As per REIWA requirements</i> | | Equal to four (4) Weeks Rent | | |
| <i>Holiday / Short term rental (outside Pool season)</i> | | | | |
| 2 x 2 dwelling per night | | \$111 | N | LG Act 1995 Section 6.16 |
| 2 x 2 dwelling per week | | \$329 | N | LG Act 1995 Section 6.16 |
| per night bond (less than a week) | | \$215 | N | LG Act 1995 Section 6.16 |
| per week bond or more | | \$430 | N | LG Act 1995 Section 6.16 |
| LIBRARIES (Where applicable GST is included) | | | | |
| <i>Library</i> | | | | |
| Lost Books | | At Replacement Cost | Y | LG Act 1995 Section 6.16 |

| Details | | Fee/Charge | GST | Act or Regulation |
|--|--|--|-----|--|
| CPI Increase | 7.60% | GENERAL PURPOSE FUNDING (Where applicable GST is included) | | |
| PRIVATE WORKS (Where applicable GST is included) | | | | |
| Plant Hire within Shire boundaries only Excl surrounding LG's (Wet Hire operator and first tank of fuel only) | | | | |
| | Grader / hr | \$210 | | |
| | Loader /hr | \$199 | Y | LG Act 1995 Section 6.16 |
| | Mitsubishi Fuso Tip Truck / hr | \$167 | Y | LG Act 1995 Section 6.16 |
| | Skid Steer /hr | \$167 | Y | LG Act 1995 Section 6.16 |
| | Mini Excavator | \$167 | | LG Act 1995 Section 6.16 |
| | Portable Toilets per day (Bond refundable if returned clean & empty) | \$72 | Y | LG Act 1995 Section 6.16 |
| | Tree Planter per day | \$165 | Y | LG Act 1995 Section 6.16 |
| | Delivery / collection Fee for Portable Toilets & Tree Planter | \$200 | | LG Act 1995 Section 6.16 |
| | Bond for Portable Toilets & Tree Planter | \$100 | N | LG Act 1995 Section 6.16 |
| Materials (min 3 tonne & if available) including delivery within Shire Boundary only | | | | |
| | Blue Metal - per tonne | \$104 | Y | LG Act 1995 Section 6.16 |
| | Cracker Dust - per tonne | \$104 | Y | LG Act 1995 Section 6.16 |
| | Gravel - per tonne | \$46 | Y | LG Act 1995 Section 6.16 |
| | Sand - per tonne | \$46 | Y | LG Act 1995 Section 6.16 |
| Other Law Order & Public Safety | | | | |
| | <i>Remove Cars / Car Bodies</i> | \$216 | | S6.16 LG Act 1995 |
| | <i>Abandoned Vehicles</i> | | | |
| | Impound Fee | \$110 | N | S6.16 LG Act 1995 |
| | Towing Fee | At Cost | Y | S6.16 LG Act 1995 |
| | Storage Fee (Daily) | \$22 | Y | S6.16 LG Act 1995 |
| | <i>Infringements</i> | | | |
| | Infringements, Court Fines & Penalties | As Per Legislation | | Litter Act 1979, Control of Vehicles (off road area) Act 1978, Local Laws, Caravan & Camping Grounds Act 1995, Other |
| Standpipe Water - Non Potable | | | | |
| | per kilolitre | \$10 | N | LG Act 1995 Section 6.16 |
| | minimum charge | \$48 | N | LG Act 1995 Section 6.16 |

| Details | | Fee/Charge | GST | Act or Regulation |
|--|---|--|-----|--------------------------|
| CPI Increase | 7.60% | GENERAL PURPOSE FUNDING (Where applicable GST is included) | | |
| SWIMMING POOL & GYM (Where applicable GST is included) | | | | |
| Swimming Pool | | | | |
| <i>Daily Pool Admission</i> | | | | |
| | Adult | \$2 | Y | LG Act 1995 Section 6.16 |
| | Child (3 - 17) | \$1 | Y | LG Act 1995 Section 6.16 |
| | Pensioner | \$1 | Y | LG Act 1995 Section 6.16 |
| | Spectator | \$1 | Y | LG Act 1995 Section 6.16 |
| <i>Season Ticket</i> | | | | |
| | Family (immediate) | \$125 | Y | LG Act 1995 Section 6.16 |
| | Adult | \$50 | Y | LG Act 1995 Section 6.16 |
| | Child (3 - 17) | \$25 | Y | LG Act 1995 Section 6.16 |
| | Pensioner / Concession Holder | \$25 | Y | LG Act 1995 Section 6.16 |
| Gym Admission | | | | |
| | Adult - ages 16+ (per hour) | \$5 | Y | LG Act 1995 Section 6.16 |
| | Yearly | \$95 | Y | LG Act 1995 Section 6.16 |
| | <i>*NB: Family - Immediate Family Only</i> | | | |
| | <i>**NB: Pensioner - Senior, Aged & Disability Card Holders</i> | | | |
| EQUIPMENT HIRE (Where applicable GST is included) | | | | |
| <i>Equipment Hire</i> | | | | |
| | Trestle Table Hire (each) | \$11 | Y | LG Act 1995 Section 6.16 |
| | Chair Hire (each) | \$3 | Y | LG Act 1995 Section 6.16 |
| | Bain Marie - Tray bond | \$100 | Y | LG Act 1995 Section 6.16 |
| | Sound System PA Hire (per day / part thereof) | \$45 | Y | LG Act 1995 Section 6.16 |
| | Projector Hire (per day / part thereof) | \$45 | Y | LG Act 1995 Section 6.16 |
| | Inflatable movie screen (electronic equipment included) | \$250 | Y | LG Act 1995 Section 6.16 |
| | White Board | \$13 | Y | LG Act 1995 Section 6.16 |
| | Projector Screen (per day / part thereof) | \$13 | Y | LG Act 1995 Section 6.16 |
| <i>Equipment Hire Bond</i> | | | | |
| | Sound System, Projector, Movie Screen | \$100 | Y | LG Act 1995 Section 6.16 |
| | White Board | \$50 | Y | LG Act 1995 Section 6.16 |
| | Projector Screen | \$50 | Y | LG Act 1995 Section 6.16 |
| <i>Kitchen</i> | | | | |
| | Crockery per item | \$0 | Y | LG Act 1995 Section 6.16 |
| | Cutlery per item | \$0 | Y | LG Act 1995 Section 6.16 |
| | Replacement cost | \$0 | Y | LG Act 1995 Section 6.16 |