

SHIRE OF NUNGARIN

BUDGET

FOR THE YEAR ENDED 30 JUNE 2022

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

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

SHIRE OF NUNGARIN
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	599,320	575,632	576,698
Operating grants, subsidies and contributions	9(a)	729,553	1,457,823	788,312
Fees and charges	8	135,952	111,247	116,369
Interest earnings	12(a)	10,447	9,068	10,654
Other revenue	12(b)	70,446	109,368	95,505
		1,545,718	2,263,138	1,587,538
Expenses				
Employee costs		(926,216)	(716,781)	(993,547)
Materials and contracts		(824,429)	(512,382)	(790,215)
Utility charges		(145,040)	(126,042)	(125,768)
Depreciation on non-current assets	5	(1,015,787)	(1,033,321)	(1,018,532)
Interest expenses	12(d)	(22,696)	(24,596)	(25,228)
Insurance expenses		(108,932)	(105,240)	(89,910)
Other expenditure		(139,312)	(140,209)	(151,673)
		(3,182,412)	(2,658,571)	(3,194,873)
Subtotal				
		(1,636,694)	(395,433)	(1,607,335)
Non-operating grants, subsidies and contributions	9(b)	1,303,606	748,540	932,769
Profit on asset disposals	4(b)	0	5,412	0
Fair value adjustments to financial assets at fair value through profit or loss		0	1,293	0
		1,303,606	755,245	932,769
Net result				
		(333,088)	359,812	(674,566)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income				
		(333,088)	359,812	(674,566)

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

SHIRE OF NUNGARIN

FOR THE YEAR ENDED 30 JUNE 2022

BASIS OF PREPARATION

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

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

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

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

2020/21 ACTUAL BALANCES

Balances shown in this budget as 2020/21 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2021 no new accounting policies are to be adopted and no new policies are expected to impact the annual budget.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

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

SERVICE CHARGES

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

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

PROFIT ON ASSET DISPOSAL

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

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

SHIRE OF NUNGARIN
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
Revenue	1,8,9(a),12(a),12(b)	\$	\$	\$
Governance		9,939	43,660	8,390
General purpose funding		1,088,274	1,573,360	1,069,870
Law, order, public safety		8,541	10,638	10,600
Health		160	2,490	160
Education and welfare		0	8,082	9,565
Housing		52,101	44,174	46,774
Community amenities		27,356	19,711	32,924
Recreation and culture		28,147	33,110	23,714
Transport		186,155	397,884	221,273
Economic services		83,707	55,338	82,633
Other property and services		61,338	74,691	81,635
		1,545,718	2,263,138	1,587,538
Expenses excluding finance costs	4(a),5,12(c)(e)(f)			
Governance		(489,411)	(433,638)	(457,753)
General purpose funding		(20,419)	(17,726)	(18,183)
Law, order, public safety		(39,955)	(32,455)	(44,570)
Health		(43,210)	(32,342)	(49,301)
Education and welfare		(3,712)	(5,263)	(7,124)
Housing		(189,503)	(180,798)	(187,708)
Community amenities		(159,875)	(163,604)	(134,586)
Recreation and culture		(771,343)	(640,152)	(670,133)
Transport		(1,222,368)	(1,175,494)	(1,383,276)
Economic services		(132,280)	(90,997)	(115,376)
Other property and services		(87,640)	138,494	(101,635)
		(3,159,716)	(2,633,975)	(3,169,645)
Finance costs	7,6(a),12(d)			
Governance		(2,145)	(2,486)	(2,721)
Recreation and culture		(11,553)	(12,827)	(13,042)
Transport		(8,998)	(9,283)	(9,465)
		(22,696)	(24,596)	(25,228)
Subtotal		(1,636,694)	(395,433)	(1,607,335)
Non-operating grants, subsidies and contributions	9(b)	1,303,606	748,540	932,769
Profit on disposal of assets	4(b)	0	5,412	0
Fair value adjustments to financial assets at fair value through profit or loss		0	1,293	0
		1,303,606	755,245	932,769
Net result		(333,088)	359,812	(674,566)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(333,088)	359,812	(674,566)

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

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE

ACTIVITIES

GOVERNANCE

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

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

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services

Rates, general purpose government grants and interest revenue

LAW, ORDER, PUBLIC SAFETY

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

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

HEALTH

To provide an operational framework for environmental and community health

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

EDUCATION AND WELFARE

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

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

HOUSING

To provide and maintain staff and other housing

Provision and maintenance of staff and other housing

COMMUNITY AMENITIES

To provide services required by the community

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

RECREATION AND CULTURE

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

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

TRANSPORT

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

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

ECONOMIC SERVICES

To help promote the shire and its economic wellbeing

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

OTHER PROPERTY AND SERVICES

To monitor and control Shire's overheads operating accounts

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

SHIRE OF NUNGARIN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		599,320	559,032	586,698
Operating grants, subsidies and contributions		588,272	1,577,638	779,394
Fees and charges		135,952	111,232	116,369
Interest received		10,447	9,068	10,654
Goods and services tax received		0	(26,306)	0
Other revenue		70,446	109,369	95,505
		1,404,437	2,340,033	1,588,620
Payments				
Employee costs		(926,216)	(704,413)	(993,547)
Materials and contracts		(824,429)	(488,646)	(790,215)
Utility charges		(145,040)	(126,042)	(125,768)
Interest expenses		(22,696)	(25,061)	(25,228)
Insurance paid		(108,932)	(105,240)	(89,910)
Other expenditure		(139,312)	(121,966)	(151,673)
		(2,166,625)	(1,571,368)	(2,176,341)
Net cash provided by (used in) operating activities	3	(762,188)	768,665	(587,721)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(1,326,549)	(899,627)	(725,700)
Payments for construction of infrastructure	4(a)	(805,663)	(784,503)	(744,185)
Non-operating grants, subsidies and contributions	9(b)	1,303,606	748,540	932,769
Proceeds from sale of plant and equipment	4(b)	161,800	507,953	20,000
Proceeds on financial assets at amortised cost - self supporting loans	6(a)	2,275	8,465	8,465
Net cash provided by (used in) investing activities		(664,531)	(419,172)	(508,651)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(42,661)	(46,524)	(46,524)
Proceeds from new borrowings	6(a)	0	0	85,000
Net cash provided by (used in) financing activities		(42,661)	(46,524)	38,476
Net increase (decrease) in cash held		(1,469,380)	302,969	(1,057,896)
Cash at beginning of year		2,015,174	1,712,205	1,712,130
Cash and cash equivalents at the end of the year	3	545,794	2,015,174	654,234

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

SHIRE OF NUNGARIN
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2022

		2021/22	2020/21	2020/21
	NOTE	Budget	Actual	Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	2	1,211,999	1,052,760	1,078,351
		1,211,999	1,052,760	1,078,351
Revenue from operating activities (excluding rates)				
Operating grants, subsidies and contributions	9(a)	729,553	1,457,823	788,312
Fees and charges	8	135,952	111,247	116,369
Interest earnings	12(a)	10,447	9,068	10,654
Other revenue	12(b)	70,446	110,661	95,505
Profit on asset disposals	4(b)	0	5,412	0
		946,398	1,694,211	1,010,840
Expenditure from operating activities				
Employee costs		(926,216)	(716,781)	(993,547)
Materials and contracts		(824,429)	(512,382)	(790,215)
Utility charges		(145,040)	(126,042)	(125,768)
Depreciation on non-current assets	5	(1,015,787)	(1,033,321)	(1,018,532)
Interest expenses	12(d)	(22,696)	(24,596)	(25,228)
Insurance expenses		(108,932)	(105,240)	(89,910)
Other expenditure		(139,312)	(140,209)	(151,673)
		(3,182,412)	(2,658,571)	(3,194,873)
Non-cash amounts excluded from operating activities	2(b)	1,015,787	1,033,036	1,018,532
Amount attributable to operating activities		(8,228)	1,121,436	(87,150)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9(b)	1,303,606	748,540	932,769
Payments for property, plant and equipment	4(a)	(1,326,549)	(899,627)	(725,700)
Payments for construction of infrastructure	4(a)	(805,663)	(784,503)	(744,185)
Proceeds from disposal of assets	4(b)	161,800	507,953	20,000
Proceeds from financial assets at amortised cost - self supporting loans	6(a)	2,275	8,465	8,465
Amount attributable to investing activities		(664,531)	(419,172)	(508,651)
Amount attributable to investing activities		(664,531)	(419,172)	(508,651)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(42,661)	(46,524)	(46,524)
Proceeds from new borrowings	6(b)	0	0	85,000
Transfers to cash backed reserves (restricted assets)	7(a)	(101,500)	(19,373)	(19,373)
Transfers from cash backed reserves (restricted assets)	7(a)	217,600	0	0
Amount attributable to financing activities		73,439	(65,897)	19,103
Budgeted deficiency before general rates		(599,320)	636,367	(576,698)
Estimated amount to be raised from general rates	1(a)	599,320	575,632	576,698
Net current assets at end of financial year - surplus/(deficit)	2	0	1,211,999	0

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

SHIRE OF NUNGARIN
INDEX OF NOTES TO THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

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SHIRE OF NUNGARIN
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2022
 1. RATES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2021/22 Budgeted rate revenue	2021/22 Budgeted interim rates	2021/22 Budgeted back rates	2021/22 Budgeted total revenue	2020/21 Actual total revenue	2020/21 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate									
Gross rental valuations									
GRV Townsites	0.126798	47	313,924	39,805	0	0	39,805	40,130	40,130
Unimproved valuations									
UV Rural	0.019179	107	27,935,502	535,775	0	0	535,775	518,463	518,062
UV Mining	0.019179	3	90,748	1,740	0	0	1,740	1,972	1,883
Sub-Totals		157	28,340,174	577,320	0	0	577,320	560,565	560,075
Minimum	\$								
Minimum payment									
Gross rental valuations									
GRV Townsites	440	25	17,155	11,000	0	0	11,000	10,248	10,248
Unimproved valuations									
UV Rural	440	15	159,498	6,600	0	0	6,600	6,405	6,405
UV Mining	440	10	28,640	4,400	0	0	4,400	4,270	4,270
Sub-Totals		50	205,293	22,000	0	0	22,000	20,923	20,923
		207	28,545,467	599,320	0	0	599,320	581,488	580,998
Write-off of rates							0	(1,567)	0
Concessions (Refer note 1(c))							0	(4,289)	(4,300)
Total amount raised from general rates							599,320	575,632	576,698

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

The general rates detailed for the 2021/22 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF NUNGARIN
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2022
 1. RATES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	30-09-2021	0	0.0%	7.0%
Option two				
First instalment	30-09-2021	0	0.0%	7.0%
Second instalment	1-12-2021	5	3.0%	7.0%
Option three				
First instalment	30-09-2021	0	0.0%	7.0%
Second instalment	1-12-2021	5	3.0%	7.0%
Third instalment	1-02-2022	5	3.0%	7.0%
Fourth instalment	1-04-2022	5	3.0%	7.0%

	2021/22 Budget revenue	2020/21 Actual revenue	2020/21 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	250	350	250
Instalment plan interest earned	700	638	700
Unpaid rates and service charge interest earned	9,500	8,160	9,500
	10,450	9,148	10,450

SHIRE OF NUNGARIN
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2022
 1. RATES (CONTINUED)

(c) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2021/22 Budget	2020/21 Actual	2020/21 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
General Rates for Assessment A1018	Concession	100.0%		\$ 0	\$ 2,369	\$ 2,374	Full payment of rates within 35 days of date of issue of rate notice	To help reduce the financial impacts of the COVID-19 crisis on local small businesses.
General Rates for Assessment A1057	Concession	100.0%		0	1,440	1,444	Full payment of rates within 35 days of date of issue of rate notice	To help reduce the financial impacts of the COVID-19 crisis on local small businesses.
General Rates for Assessment A1068	Concession	100.0%		0	480	482	Full payment of rates within 35 days of date of issue of rate notice	To help reduce the financial impacts of the COVID-19 crisis on local small businesses.
				0	4,289	4,300		

SHIRE OF NUNGARIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
2. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents- unrestricted
Cash and cash equivalents - restricted
Financial assets - unrestricted
Receivables
Inventories

Less: current liabilities

Trade and other payables
Contract liabilities
Long term borrowings
Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Rate Setting Statement

Note	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
	\$	\$	\$
3	14,942	1,120,557	4,556
3	530,852	894,617	649,678
	2,382	2,275	2,275
	92,545	198,929	73,476
	31,880	31,880	32,984
	672,601	2,248,258	762,969
	(144,403)	(144,403)	(113,176)
	0	(247,665)	(2,727)
6	(45,247)	(42,661)	(50,528)
	(71,622)	(71,622)	(74,498)
	(261,272)	(506,351)	(240,929)
	411,329	1,741,907	522,040
2.(c)	(411,329)	(529,908)	(522,040)
	0	1,211,999	0

SHIRE OF NUNGARIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
2. NET CURRENT ASSETS (CONTINUED)

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

Items excluded from calculation of budgeted deficiency

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

(b) Operating activities excluded from budgeted deficiency

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

Adjustments to operating activities

Less: Profit on asset disposals
Less: Fair value adjustments to financial assets at fair value through profit and loss
Add: Depreciation on assets
Movement in non-current employee provisions

Non cash amounts excluded from operating activities

Note	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
	\$	\$	\$
4(b)	0	(5,412)	0
	0	(1,293)	0
5	1,015,787	1,033,321	1,018,532
	0	6,420	0
	1,015,787	1,033,036	1,018,532
(c) Current assets and liabilities excluded from budgeted deficiency			
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
Adjustments to net current assets			
Less: Cash - restricted reserves	7	(530,852)	(646,952)
Less: Current assets not expected to be received at end of year			
- Current portion of self supporting loans receivable		(2,382)	(2,275)
- Land held for resale		(27,295)	(27,295)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings		45,247	42,661
- Current portion of employee benefit provisions held in reserve		103,953	103,953
Total adjustments to net current assets		(411,329)	(522,040)

SHIRE OF NUNGARIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
2 (d) NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

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

LAND HELD FOR RESALE

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

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

CONTRACT ASSETS

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

CONTRACT LIABILITIES

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

SHIRE OF NUNGARIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
3. RECONCILIATION OF CASH

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

Note	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Cash at bank and on hand	545,794	2,015,174	26,655
Term deposits	0	0	627,579
Total cash and cash equivalents	545,794	2,015,174	654,234
Held as			
- Unrestricted cash and cash equivalents	14,942	1,120,557	4,556
- Restricted cash and cash equivalents	530,852	894,617	649,678
	545,794	2,015,174	654,234
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	530,852	894,617	649,678
	530,852	894,617	649,678
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Reserves - cash/financial asset backed	7	530,852	646,952
Contract liabilities		0	247,665
Unspent non-operating grants, subsidies and contribution liabilities		0	2,727
		530,852	894,617
Reconciliation of net cash provided by operating activities to net result			
Net result	(333,088)	359,812	(674,566)
Depreciation	5	1,015,787	1,033,321
(Profit)/loss on sale of asset	4(b)	0	(5,412)
(Increase)/decrease in fair value of financial assets through profit/loss		0	(1,294)
(Increase)/decrease in receivables		106,384	(90,524)
(Increase)/decrease in inventories		0	1,102
Increase/(decrease) in payables		0	30,225
Increase/(decrease) in contract liabilities		(247,665)	186,431
Increase/(decrease) in employee provisions		0	3,544
Non-operating grants, subsidies and contributions		(1,303,606)	(748,540)
Net cash from operating activities	(762,188)	768,665	(587,721)

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

SHIRE OF NUNGARIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program											2021/22 Budget total	2020/21 Actual total	2020/21 Budget total
	Governance	General purpose funding	Law, order, public safety	Health	Education and welfare	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>														
Buildings - non-specialised	37,414	0	0	0	0	47,000	180,635	0	0	0	0	265,049	260,382	143,000
Buildings - specialised	0	0	373,700	0	0	0	0	323,000	0	0	0	696,700	7,682	393,700
Furniture and equipment	7,000	0	0	0	0	0	0	0	0	0	0	7,000	0	18,000
Plant and equipment	0	0	0	0	0	0	0	0	357,800	0	0	357,800	631,563	171,000
	44,414	0	373,700	0	0	47,000	180,635	323,000	357,800	0	0	1,326,549	899,627	725,700
<i>Infrastructure</i>														
Infrastructure - roads	0	0	0	0	0	0	0	0	554,416	0	0	554,416	531,341	498,359
Infrastructure - parks & ovals	0	0	0	0	0	0	0	0	0	0	0	0	193,178	230,826
Infrastructure - refuse	0	0	0	0	0	0	0	0	0	0	0	0	328	15,000
Infrastructure - other	0	0	0	0	0	0	0	0	200,000	51,247	0	251,247	59,656	0
	0	0	0	0	0	0	0	0	754,416	51,247	0	805,663	784,503	744,185
Total acquisitions	44,414	0	373,700	0	0	47,000	180,635	323,000	1,112,216	51,247	0	2,132,212	1,684,130	1,469,885

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

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

SHIRE OF NUNGARIN
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2022
 4. FIXED ASSETS

(b) Disposals of Assets

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

	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss	2020/21 Actual Net Book Value	2020/21 Actual Sale Proceeds	2020/21 Actual Profit	2020/21 Actual Loss	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Governance	0	0	0	0	16,406	21,818	5,412	0	0	0	0	0
Law, order, public safety	0	0	0	0	486,135	486,135	0	0	0	0	0	0
Education and welfare	8,500	8,500	0	0	0	0	0	0	0	0	0	0
Transport	153,300	153,300	0	0	0	0	0	0	20,000	20,000	0	0
	161,800	161,800	0	0	502,541	507,953	5,412	0	20,000	20,000	0	0
By Class												
<i>Property, Plant and Equipment</i>												
Plant and equipment	161,800	161,800	0	0	502,541	507,953	5,412	0	20,000	20,000	0	0
	161,800	161,800	0	0	502,541	507,953	5,412	0	20,000	20,000	0	0

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

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

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

5. ASSET DEPRECIATION

By Program

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

By Class

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

2021/22 Budget	2020/21 Actual	2020/21 Budget
\$	\$	\$
26,165	27,309	26,165
7,481	6,499	7,481
1,165	1,165	1,165
0	1,140	2,745
45,446	45,342	45,446
17,955	14,947	17,955
254,985	251,838	254,985
601,555	612,432	601,555
1,585	1,250	1,585
59,450	71,399	59,450
1,015,787	1,033,321	1,018,532
54,827	54,955	54,827
123,188	123,188	122,901
9,413	9,413	12,249
94,980	94,980	91,733
542,410	559,807	547,646
4,983	4,983	4,971
6,705	6,705	6,689
12,211	12,211	12,183
16,804	16,804	16,765
2,982	2,982	1,284
147,284	147,293	147,284
1,015,787	1,033,321	1,018,532

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	30 to 50 years
Buildings - specialised	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	35 to 85 years
Infrastructure - footpaths	20 to 75 years
Infrastructure - drainage	5 to 75 years
Infrastructure - parks & ovals	5 to 75 years
Infrastructure - dams	5 to 75 years
Infrastructure - refuse	5 to 75 years
Infrastructure - other	5 to 75 years

AMORTISATION

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

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

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

SHIRE OF NUNGARIN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022
6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2021/22	2021/22	Budget	2021/22	Actual	2020/21	2020/21	Actual	2020/21	Budget	2020/21	2020/21	Budget	2020/21
				Principal	Budget	Budget	Principal	Principal		Actual	Actual	Actual	Principal		Budget	Budget	Budget	Principal
				1 July 2021	New Loans	Repayments	30 June 2022	Repayments	1 July 2020	New Loans	Repayments	30 June 2021	Repayments	1 July 2020	New Loans	Repayments	30 June 2021	Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance																		
Staff Housing Lot 191	63	WATC	6.39%	35,889	0	(9,461)	26,428	(2,145)	44,773	0	(8,884)	35,889	(2,486)	44,773	0	(8,884)	35,889	(2,721)
Housing																		
Aged Units Effluent System	70	WATC	1.70%	0	0	0	0	0	0	0	0	0	0	0	85,000	0	85,000	0
Recreation and culture																		
Community Recreation	65	WATC	7.32%	161,219	0	(18,334)	142,885	(11,306)	178,270	0	(17,051)	161,219	(12,561)	178,270	0	(17,051)	161,219	(12,588)
Transport																		
Shire Depot	68	WATC	3.82%	238,654	0	(12,591)	226,063	(8,998)	250,778	0	(12,124)	238,654	(9,283)	250,778	0	(12,124)	238,654	(9,465)
				435,762	0	(40,386)	395,376	(22,449)	473,821	0	(38,059)	435,762	(24,330)	473,821	85,000	(38,059)	520,762	(24,774)
Self Supporting Loans																		
Recreation and culture																		
Museum	67	WATC	0.0464	5,889	0	(2,275)	3,614	(247)	8,062	0	(2,173)	5,889	(165)	8,062	0	(2,173)	5,889	(349)
Football Club	69	WATC	0.0221	0	0	0	0	0	6,292	0	(6,292)	0	(101)	6,292	0	(6,292)	0	(105)
				5,889	0	(2,275)	3,614	(247)	14,354	0	(8,465)	5,889	(266)	14,354	0	(8,465)	5,889	(454)
				441,651	0	(42,661)	398,990	(22,696)	488,175	0	(46,524)	441,651	(24,596)	488,175	85,000	(46,524)	526,651	(25,228)

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 2022
6. INFORMATION ON BORROWINGS

(b) New borrowings - 2021/22

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2022

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2021 nor is it expected to have unspent borrowing funds as at 30th June 2022.

(d) Credit Facilities

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	200,000	200,000	200,000
Bank overdraft at balance date	0	0	0
Total amount of credit unused	200,000	200,000	200,000
Loan facilities			
Loan facilities in use at balance date	398,990	441,651	526,651

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

SHIRE OF NUNGARIN
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2022
 7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance	2020/21 Actual Opening Balance	2020/21 Actual Transfer to	2020/21 Actual Transfer (from)	2020/21 Actual Closing Balance	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Reserves cash backed - Leave reserve	103,953	0	0	103,953	103,953	0	0	103,953	103,953	0	0	103,953
(b) Reserves cash backed - Plant	273,261	76,500	(217,600)	132,161	253,888	19,373	0	273,261	253,887	19,373	0	273,260
(c) Reserves cash backed - Office building	37,909	5,000	0	42,909	37,909	0	0	37,909	37,909	0	0	37,909
(d) Reserves cash backed - Swimming pool	45,220	5,000	0	50,220	45,220	0	0	45,220	45,219	0	0	45,219
(e) Reserves cash backed - Land development	2,085	0	0	2,085	2,085	0	0	2,085	2,086	0	0	2,086
(f) Reserves cash backed - Building	71,354	5,000	0	76,354	71,354	0	0	71,354	71,355	0	0	71,355
(g) Reserves cash backed - Community Bus	111,307	0	0	111,307	111,307	0	0	111,307	111,306	0	0	111,306
(h) Reserves cash backed - Computer equipment/software	1,863	5,000	0	6,863	1,863	0	0	1,863	1,863	0	0	1,863
(i) Reserves cash backed - Refuse site rehabilitation	0	5,000	0	5,000	0	0	0	0	0	0	0	0
	646,952	101,500	(217,600)	530,852	627,579	19,373	0	646,952	627,578	19,373	0	646,951

(b) Cash Backed Reserves - Purposes

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

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

8. FEES & CHARGES REVENUE

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Governance	5,911	6,447	6,490
General purpose funding	650	1,100	650
Law, order, public safety	950	1,617	600
Health	160	364	160
Housing	50,101	43,610	46,604
Community amenities	14,070	12,424	12,930
Recreation and culture	27,900	29,048	23,260
Economic services	32,000	9,745	20,700
Other property and services	4,210	6,892	4,975
	135,952	111,247	116,369

9. GRANT REVENUE

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
By Program:			
(a) Operating grants, subsidies and contributions			
Governance	0	14,873	0
General purpose funding	478,104	987,830	482,322
Law, order, public safety	3,591	2,861	6,000
Education and welfare	0	4,285	0
Community amenities	13,286	7,254	19,994
Recreation and culture	0	3,750	0
Transport	182,865	393,480	218,063
Economic services	51,707	32,238	61,933
Other property and services	0	11,252	0
	729,553	1,457,823	788,312
(b) Non-operating grants, subsidies and contributions			
Law, order, public safety	316,018	7,682	323,700
Housing	0	19,800	0
Community amenities	130,635	99,793	0
Recreation and culture	474,552	187,377	230,826
Transport	382,401	403,395	378,243
Economic services	0	30,493	0
	1,303,606	748,540	932,769
Total grants, subsidies and contributions	2,033,159	2,206,363	1,721,081

SIGNIFICANT ACCOUNTING POLICIES

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

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

11. ELECTED MEMBERS REMUNERATION

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Elected member P de Lacey			
President's allowance	4,000	4,000	4,000
Meeting attendance fees	1,720	1,570	1,570
Annual allowance for ICT expenses	600	0	0
Travel and accommodation expenses	1,520	630	1,520
	7,840	6,200	7,090
Elected member G Coumbe			
Deputy President's allowance	1,000	1,000	0
Meeting attendance fees	1,350	1,350	1,350
Annual allowance for ICT expenses	600	0	0
Travel and accommodation expenses	445	131	445
	3,395	2,481	1,795
Elected member E O'Connell			
Meeting attendance fees	1,350	1,350	1,350
Annual allowance for ICT expenses	600	0	0
Travel and accommodation expenses	1,645	1,254	1,645
	3,595	2,604	2,995
Elected member K Dayman			
Meeting attendance fees	1,350	1,350	1,350
Annual allowance for ICT expenses	600	0	0
Travel and accommodation expenses	545	262	545
	2,495	1,612	1,895
Elected member J Davis			
Meeting attendance fees	1,150	1,150	1,250
Annual allowance for ICT expenses	600	0	0
Travel and accommodation expenses	600	296	600
	2,350	1,446	1,850
Elected member W Lee			
Meeting attendance fees	1,150	1,150	1,200
Annual allowance for ICT expenses	600	0	0
Travel and accommodation expenses	645	281	645
	2,395	1,431	1,845
Elected member R Mizia			
Meeting attendance fees	1,250	1,250	1,250
Annual allowance for ICT expenses	600	0	0
	1,850	1,250	1,250
Total Elected Member Remuneration	23,920	17,024	18,720
President's allowance	4,000	4,000	4,000
Deputy President's allowance	1,000	1,000	0
Meeting attendance fees	9,320	9,170	9,320
Annual allowance for ICT expenses	4,200	0	0
Travel and accommodation expenses	5,400	2,854	5,400
	23,920	17,024	18,720

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 30 June 2021	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2022
	\$	\$	\$	\$
Nomination & other deposits	221	0	0	221
	221	0	0	221

14. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

GOODS AND SERVICES TAX (GST)

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

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

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



SHIRE OF NUNGARIN

**DETAILED OPERATING
AND
NON-OPERATING SCHEDULES**

2021-2022



CAPITAL INCOME

PROCEEDS FROM SALE OF ASSETS

Shire of NUNGARIN
ADOPTED BUDGET 2021-2022

Details By Function Under The Following Program Titles
 And Type Of Activities Within The Programme

ADOPTED BUDGET
2021-2022

G/L	JOB	ADOPTED BUDGET	
		Income	Expenditure
Proceeds Sale of Assets			
504203	Proceeds On Asset Disposal	(\$161,800)	\$0
505100	PROCEEDS FROM SALE OF FIRE TRUCK	\$0	\$0
504202	Realisation on Assets Account	\$0	\$0
		\$0	\$0
PROCEEDS FROM SALE OF ASSETS		(\$161,800)	\$0
Written Down Value		\$0	\$0
Written Down Value - Works Plant		\$0	\$0
Sub Total - WDV ON DISPOSAL OF ASSET		\$0	\$0
Total - GAIN/LOSS ON DISPOSAL OF ASSET		(\$161,800)	\$0
ABNORMAL ITEMS			
		\$0	\$0
Sub Total - ABNORMAL ITEMS		\$0	\$0
Total - ABNORMAL ITEMS		\$0	\$0
Total - OPERATING STATEMENT		(\$161,800)	\$0



FUNCTION/PROGRAM 3

GENERAL PURPOSE FUNDING

(RATES)

(FINANCIAL ASSISTANCE GRANT)

Shire of NUNGARIN
ADOPTED BUDGET 2021-2022

Details By Function Under The Following Program Titles
 And Type Of Activities Within The Programme

ADOPTED BUDGET
2021-2022
 Income Expenditure

G/L	JOB		Income	Expenditure
RATES				
OPERATING EXPENDITURE				
203101		Write Off of Rates - Prior Years (ECL)	\$0	\$0
203199		Rates - Admin Costs Allocated	\$0	\$20,419
Sub Total - GENERAL RATES OP EXP			\$0	\$20,419
OPERATING INCOME				
303101		Rates Levied - GRV/UV	(\$599,320)	\$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			(\$599,320)	\$0
Total - GENERAL RATES			(\$599,320)	\$20,419

Shire of NUNGARIN

ADOPTED BUDGET 2021-2022

		ADOPTED BUDGET 2021-2022	
		Income	Expenditure
G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	
OTHER GENERAL PURPOSE FUNDING			
OPERATING EXPENDITURE			
203201	Interest on Overdraft	\$0	\$0
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP		\$0	\$0
OPERATING INCOME			
303201	Non Payment Penalty	(\$9,500)	\$0
303203	Instalment Plan Interest	(\$700)	\$0
303204	Instalment Admin Fee	(\$250)	\$0
303206	Rates Account Enquiry & Advice Fee	(\$400)	\$0
303210	Grants Commission General	(\$478,104)	\$0
303220	Interest - Leave Reserve	\$0	\$0
303221	Interest - Plant Reserve	\$0	\$0
303222	Interest - Office Building Reserve	\$0	\$0
303223	Interest - Swimming Pool Reserve	\$0	\$0
303225	Interest - Land Development Reserve	\$0	\$0
303226	Interest - Building Reserve	\$0	\$0
303227	Interest - Community Bus Reserve	\$0	\$0
303228	Interest - Computer Equipment/Software Reserve	\$0	\$0
303235	Interest - Muni Investments	\$0	\$0
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC		(\$488,954)	\$0
Total - OTHER GENERAL PURPOSE FUNDING		(\$488,954)	\$0
Total - GENERAL PURPOSE FUNDING		(\$1,088,274)	\$20,419



FUNCTION/PROGRAM 4

GOVERNANCE

(MEMBERS AND OTHER GOVERNANCE)

Shire of NUNGARIN

ADOPTED BUDGET 2021-2022

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

**ADOPTED BUDGET
2021-2022**

G/L	JOB	Income	Expenditure
MEMBERS OF COUNCIL			
OPERATING EXPENDITURE			
204101	Members of Council - Travelling	\$0	\$5,400
204102	Members of Council - Conference Expenses	\$0	\$16,000
204103	Members of Council - Election Expenses	\$0	\$3,000
204104	Members of Council - President & Deputy Allowances	\$0	\$5,000
204105	Members of Council - Refreshments & Receptions	\$0	\$12,750
204106	Members of Council - Chamber Maintenance	\$0	\$500
204108	Members of Council - Insurance	\$0	\$18,362
204109	Members of Council - Subscriptions & Publications	\$0	\$23,742
204110	Members of Council - Other Minor Expenditure	\$0	\$4,000
204111	Members of Council - Sitting Fees	\$0	\$9,320
204112	Members of Council - Councillor Training	\$0	\$7,000
204113	AUSTRALIA DAY FUNCTION	\$0	\$500
204115	Members of Council - Donations Expenses	\$0	\$16,100
204116	Members ICT Allowance	\$0	\$4,200
204199	Members of Council - Admin Costs Allocated	\$0	\$365,682
Sub Total - MEMBERS OF COUNCIL OP/EXP		\$0	\$491,556
Total - MEMBERS OF COUNCIL		\$0	\$491,556

Shire of NUNGARIN

ADOPTED BUDGET 2021-2022

		ADOPTED BUDGET 2021-2022	
		Income	Expenditure
G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	
GOVERNANCE			
OPERATING EXPENDITURE			
204201		Governance - Vehicle Expenses	\$0 \$8,050
204202		Governance - Salaries	\$0 \$287,508
204203		Governance - Long Service Leave	\$0 \$0
204204		Governance - Accrued Wages/Leave	\$0 \$8,016
204205		Governance - Superannuation	\$0 \$40,800
204206	BM02	Governance - Admin Building Maintenance	\$0 \$18,395
204207	GG01	Governance - Admin Office Garden Maintenance	\$0 \$18,640
204209		Governance - Staff Training, Travel & Accommodation	\$0 \$6,000
204210		Governance - Staff Uniforms	\$0 \$2,400
204211		Governance - Printing & Stationery	\$0 \$9,035
204212		Governance - Telephone Expenses	\$0 \$16,500
204213		Governance - Postage & Freight	\$0 \$650
204214		Governance - Advertising	\$0 \$3,000
204215		Governance - Office Equipment Maintenance	\$0 \$1,000
204216		Governance - Computer Services	\$0 \$52,960
204217		Governance - Bank Charges	\$0 \$7,000
204218		Governance - Office Expenses Other	\$0 \$9,510
204220		Governance - NEWROC Executive Officer	\$0 \$13,000
204221		Governance - Staff Conference Expenses	\$0 \$5,000
204222		Governance - Accounting Services	\$0 \$40,000
204223		Governance - Audit Fees	\$0 \$40,000
204224		Governance - Valuation Expenses	\$0 \$2,940
204225		Governance - Legal Expenses	\$0 \$30,000
204230		Governance - Depreciation	\$0 \$26,165
204231		Governance - FBT	\$0 \$23,100
204235		Governance - Integrated Strategic Planning	\$0 \$19,000
204236	BM03	Governance - Building Maint Lot 186 Danberrin	\$0 \$23,452
204238		Governance - Building Maint Lot 191 Danberrin	\$0 \$10,233
204239		Governance - Loan 63 Lot 191 Interest	\$0 \$2,145
204240		Governance - Other Employee Expenses	\$0 \$3,000
204241		Governance - Fair Valuation Expenses	\$0 \$15,000
204242		Governance - Executive Recruitment	\$0 \$0
204245		CIVIC RECEPTIONS & FUNCTIONS EXPENSES	\$0 \$0
204299		Governance - Admin Costs Recovered	\$0 (742,499)
		Sub Total - GOVERNANCE - GENERAL OP/EXP	\$0 \$0
OPERATING INCOME			
304201		Governance - Reimbursements	(\$2,128) \$0
304202		Governance - Commissions	(\$1,900) \$0
304203		Governance - Charges Photocopying	\$0 \$0
304204		Governance - Sale of Electoral Rolls	\$0 \$0
304205		Governance - Sale of History Books	(\$91) \$0
304206		Governance - Charges Other	\$0 \$0
304209		Governance - Legal Costs Recovered	\$0 \$0
304210		Profit On Sale Of Asset	\$0 \$0
304217		Governance - Staff Housing Rent Lot 186	(\$2,700) \$0
304218		Governance - Staff Housing Rent Lot 191	(\$3,120) \$0
		Sub Total - GOVERNANCE - GENERAL OP/INC	(\$9,939) \$0
		Total - GOVERNANCE - GENERAL	(\$9,939) \$0
		Total - GOVERNANCE	(\$9,939) \$491,556



FUNCTION/PROGRAM 5

LAW, ORDER & PUBLIC SAFETY

(FIRE PREVENTION)

(ANIMAL CONTROL)

(OTHER LAW & ORDER)

Shire of NUNGARIN**ADOPTED BUDGET 2021-2022**Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme**ADOPTED BUDGET
2021-2022**

G/L	JOB	Income	Expenditure
LAW, ORDER AND PUBLIC SAFETY			
FIRE PREVENTION			
OPERATING EXPENDITURE			
205101	Fire Prevention - Plant Purchase & Equipment < \$1200	\$0	\$500
205102	Fire Prevention - Maintenance of Plant & Equipment	\$0	\$12
205103	Fire Prevention - Maintenance of Vehicles	\$0	\$2,500
205104	Fire Prevention - Maintenance of Land & Buildings	\$0	\$1,070
205105	Fire Prevention - Depreciation	\$0	\$7,481
205106	Fire Prevention - Utilities, Rates & Taxes	\$0	\$450
205107	Fire Prevention - Other Goods & Services	\$0	\$3,500
205108	Fire Prevention - Insurances	\$0	\$2,736
205109	Fire Prevention - Plant Purchase & Equipment \$1200 - \$5000	\$0	\$0
205110	Fire Prevention - Clothing & Accessories	\$0	\$0
205199	Fire Prevention - Allocation of Admin Overheads	\$0	\$11,137
Sub Total - FIRE PREVENTION OP/EXP		\$0	\$29,386
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	\$29,386

Shire of NUNGARIN

ADOPTED BUDGET 2021-2022

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

**ADOPTED BUDGET
2021-2022**

G/L	JOB	Income	Expenditure
ANIMAL CONTROL			
OPERATING EXPENDITURE			
205202	Animal Control - Destruction & Disposal	\$0	\$1,000
205203	Animal Control - Other Expenditure	\$0	\$4,000
205299	Animal Control - Allocation of Admin Overheads	\$0	\$5,569
Sub Total - ANIMAL CONTROL OP/EXP		\$0	\$10,569
OPERATING INCOME			
305201	Animal Control - Fines & Penalties	(\$350)	\$0
305203	Animal Control - Dog Registrations	(\$600)	\$0
Sub Total - ANIMAL CONTROL OP/INC		(\$950)	\$0
Total - ANIMAL CONTROL		(\$950)	\$10,569

Shire of NUNGARIN

ADOPTED BUDGET 2021-2022

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

**ADOPTED BUDGET
2021-2022**

Income Expenditure

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	(\$3,591)	\$0
305302		Emerg Serv - ESL Grant Commission	(\$4,000)	\$0
305303		Emerg Serv - ESL Grant Capital	(\$316,018)	\$0
		Sub Total - EMERGENCY SERVICES OP/INC	(\$323,609)	\$0
		Total - EMERGENCY SERVICES	(\$323,609)	\$0
		Total - LAW ORDER & PUBLIC SAFETY	(\$324,559)	\$39,955



FUNCTION/PROGRAM 7

HEALTH

(HEALTH ADMINISTRATION)

(PEST CONTROL)

(PREVENTATIVE SERVICES OTHER)

Shire of NUNGARIN

ADOPTED BUDGET 2021-2022

		ADOPTED BUDGET 2021-2022	
		Income	Expenditure
G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	
HEALTH ADMINISTRATION & INSPECTION			
OPERATING EXPENDITURE			
207101	PREV SRVCS - Depreciation	\$0	\$1,165
207102	PREV SRVCS - Contract Health Services	\$0	\$20,000
207103	PREV SRVCS - Loss on Disposal of Asset	\$0	\$0
207199	PREV SRVCS - Admin Costs Allocated	\$0	\$1,856
Sub Total - HEALTH ADMIN & INSPECTION OP/EXP		\$0	\$23,021
OPERATING INCOME			
307101	Health - Fees & Charges	(\$160)	\$0
307102	Health Reimbursements Income	\$0	\$0
Sub Total - HEALTH ADMIN & INSPECTION OP/INC		(\$160)	\$0
Total - HEALTH ADMIN & INSPECTION		(\$160)	\$23,021
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
OTHER HEALTH			
OPERATING EXPENDITURE			
207402	Other Health - Emergency Services Shed	\$0	\$820
207499	Other Health - Allocation of Admin Overheads	\$0	\$5,569
Sub Total - OTHER HEALTH OP/EXP		\$0	\$6,389
OPERATING INCOME			
Sub Total - OTHER HEALTH OP/INC		\$0	\$0
Total - OTHER HEALTH		\$0	\$6,389

Shire of NUNGARIN

ADOPTED BUDGET 2021-2022

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

**ADOPTED BUDGET
2021-2022**

G/L	JOB		Income	Expenditure
		DOCTOR SERVICES		
		OPERATING EXPENDITURE		
207502		Doctor Svcs - Office Expenses	\$0	\$9,100
207503		Doctor Svcs - Vehicle Expenses	\$0	\$1,600
207504		Doctor Svcs - Housing Expenses	\$0	\$2,700
		Sub Total - DOCTOR SERVICES OP/EXP	\$0	\$13,400
		OPERATING INCOME		
			\$0	\$0
		Sub Total - DOCTOR SERVICES OP/INC	\$0	\$0
		Total - DOCTOR SERVICES	\$0	\$13,400
		Total - HEALTH	(\$160)	\$43,210



FUNCTION/PROGRAM 8

EDUCATION & WELFARE

(OTHER EDUCATION)

(CARE OF FAMILIES & CHILDREN)

Shire of NUNGARIN

ADOPTED BUDGET 2021-2022

		ADOPTED BUDGET 2021-2022	
		Income	Expenditure
G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	
CARE OF FAMILIES AND CHILDREN			
OPERATING EXPENDITURE			
208107	Care of Fam - Family Counsellor Vehicle Expenses	\$0	\$0
208109	Care of Fam - Family Counsellor Other Minor Expenses	\$0	\$0
208110	Care of Fam - Loss on Sale of Asset	\$0	\$0
208111	Care of Fam - Depreciation	\$0	\$0
208199	Care of Fam - Administration Allocations	\$0	\$1,856
Sub Total - CARE OF FAMILIES AND CHILDREN OP/EXP		\$0	\$1,856
OPERATING INCOME			
308101	Care of Fam - Reimbursement Wages	\$0	\$0
308102	Care of Fam - Profit on Sale of Asset	\$0	\$0
308103	Care of Fam - Reimbursements Other	\$0	\$0
308104	Care of Fam - Government Grants	\$0	\$0
Sub Total - CARE OF FAMILIES AND CHILDREN OP/INC		\$0	\$0
Total - CARE OF FAMILIES AND CHILDREN		\$0	\$1,856
AGED & DISABLED - OTHER			
OPERATING EXPENDITURE			
208299	Aged & Disabled - Allocation of Admin Overheads	\$0	\$1,856
Sub Total - OTHER WELFARE OP/EXP		\$0	\$1,856
OPERATING INCOME			
308201	Aged & Disabled - Nungarin Aged Home Care Income	\$0	\$0
Sub Total - OTHER WELFARE OP/INC		\$0	\$0
Total - OTHER WELFARE		\$0	\$1,856
Total - EDUCATION & WELFARE		\$0	\$3,712



FUNCTION/PROGRAM 9

HOUSING

(STAFF HOUSING)

(OTHER HOUSING)

Shire of NUNGARIN

ADOPTED BUDGET 2021-2022

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

**ADOPTED BUDGET
2021-2022**

G/L	JOB	Income	Expenditure
	STAFF HOUSING		
	OPERATING EXPENDITURE		
209202	Staff Housing - Depreciation	\$0	\$16,385
209299	Staff Housing - Administration Allocations	\$0	\$5,569
	Sub Total - STAFF HOUSING OP/EXP	\$0	\$21,954
	Total - STAFF HOUSING	\$0	\$21,954

Shire of NUNGARIN

ADOPTED BUDGET 2021-2022

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

**ADOPTED BUDGET
2021-2022**

G/L	JOB	Income	Expenditure
AGED PERSONS ACCOMMODATION			
OPERATING EXPENDITURE			
209101	Aged Pers Acc - Unit 1 Maintenance	\$0	\$10,484
209102	Aged Pers Acc - Unit 2 Maintenance	\$0	\$5,683
209103	Aged Pers Acc - Unit 3 Maintenance	\$0	\$10,183
209104	Aged Pers Acc - Unit 4 Maintenance	\$0	\$6,783
209105	Aged Pers Acc - Unit 5 Maintenance	\$0	\$8,398
209106	Aged Pers Acc - Unit 6 Maintenance	\$0	\$5,833
209107	Aged Pers Acc - Maintenance All Units	\$0	\$18,000
209108	Aged Pers Acc - Depreciation	\$0	\$14,206
209110	Aged Pers Acc - Contribution Towards CEACA Housing	\$0	\$20,000
209111	CEACA Unit 1 Maintenance - 19 Second Ave	\$0	\$0
209112	CEACA Unit 2 Maintenance 19 Second Ave	\$0	\$0
209113	CEACA Common Area Maintenance 19 Second Ave	\$0	\$0
209199	Aged Pers Acc - Administration Allocations	\$0	\$1,856
Sub Total - AGED PERSONS ACCOMMODATION OP/EXP		\$0	\$101,426
OPERATING INCOME			
309101	Aged Pers Acc - Unit 1 Rent	(\$4,160)	\$0
309102	Aged Pers Acc - Unit 2 Rent	(\$4,160)	\$0
309103	Aged Pers Acc - Unit 3 Rent	(\$4,160)	\$0
309104	Aged Pers Acc - Unit 4 Rent	\$0	\$0
309105	Aged Pers Acc - Unit 5 Rent	(\$6,240)	\$0
309106	Aged Pers Acc - Unit 6 Rent	(\$4,160)	\$0
309107	Aged Pers Acc - Gas Consumption Charges	(\$1,725)	\$0
309108	Aged Pers Acc - Reimbursements CEACA	(\$2,000)	\$0
309110	Aged Persons Acc Grants	\$0	\$0
Sub Total - AGED PERSONS ACCOMMODATION OP/INC		(\$26,605)	\$0
Total - AGED PERSONS ACCOMMODATION		(\$26,605)	\$101,426

Shire of NUNGARIN

ADOPTED BUDGET 2021-2022

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

**ADOPTED BUDGET
2021-2022**

G/L	JOB		Income	Expenditure
HOUSING OTHER				
OPERATING EXPENDITURE				
209301	BM12	Other Housing - Building Maint Lot 51	\$0	\$5,764
209302	BM13	Other Housing - Building Maint Flat B	\$0	\$1,747
209304	BM15	Other Housing - Building Maint Flat A	\$0	\$1,747
209305		Other Housing - Depreciation	\$0	\$14,855
209306	BM16	Other Housing - Building Maint Lot 61 First	\$0	\$6,027
209307	BM17	Other Housing - Building Maint Lot 103 Second	\$0	\$5,537
209313	BM36	Other Housing - Building Maint Lot 110 Second Avenue	\$0	\$7,917
209314	BM37	Other Housing - Building Maint Lot 75 First Avenue Unit A	\$0	\$6,154
209315	BM38	Other Housing - Building Maint Lot 75 First Avenue Unit B	\$0	\$6,454
209316		27 (Lot 98) Second Avenue Maintenance	\$0	\$320
209317		29 (Lot 99) Second Avenue Maintenance	\$0	\$320
209399		Housing - Allocation of Admin Overheads	\$0	\$9,281
Sub Total - HOUSING OTHER OP/EXP			\$0	\$66,123
OPERATING INCOME				
309305		Other Housing - Lot 61 First Ave Rent	(\$5,956)	\$0
309306		Other Housing - Lot 103 Second Ave Rent	(\$5,356)	\$0
309307		Other Housing - Lot 51 First Ave Rent	\$0	\$0
309310		Other Housing - Lot 81 Danberrin Rent	(\$3,120)	\$0
309312		Other Housing - Lot 110 Second Ave Rent	(\$7,644)	\$0
309313		Other Housing - Lot 75 First Ave Unit A Rent	(\$300)	\$0
309314		Other Housing - Lot 75 First Ave Unit B Rent	(\$3,120)	\$0
Sub Total - HOUSING OTHER OP/INC			(\$25,496)	\$0
Total - HOUSING OTHER			(\$25,496)	\$66,123
Total - HOUSING			(\$52,101)	\$189,503



FUNCTION/PROGRAM 10

COMMUNITY AMENITIES

(SANITATION - HOUSEHOLD)

(SANITATION – OTHER)

(EFFLUENT DRAINAGE)

(PROTECTION OF ENVIRONMENT)

(TOWN PLANNING)

(OTHER COMMUNITY AMENITIES)

(URBAN STORMWATER DRAINAGE)

Shire of NUNGARIN

ADOPTED BUDGET 2021-2022

		ADOPTED BUDGET 2021-2022	
		Income	Expenditure
G/L	JOB	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	\$11,242
210102	Sanitation House - Refuse Site Maintenance	\$0	\$34,500
210103	Sanitation House - Other Minor Expenditure	\$0	\$0
210104	Sanitation House - Recycling Collections	\$0	\$6,210
210105	Sanitation House - Pensioner Refuse Rebate	\$0	\$0
210107	Sanitation House - Depreciation	\$0	\$1,290
210199	Sanitation House - Administration Allocations	\$0	\$1,856
Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP		\$0	\$55,098
OPERATING INCOME			
310101	Sanitation House - Charges Refuse Removal	(\$12,420)	\$0
310102	Sanitation House - Recycling Grant	\$0	\$0
Sub Total - SANITATION H/HOLD REFUSE OP/INC		(\$12,420)	\$0
Total - SANITATION HOUSEHOLD REFUSE		(\$12,420)	\$55,098
SANITATION OTHER			
OPERATING EXPENDITURE			
210202	Sanitation Other - Drum Muster Expenses	\$0	\$0
210299	Sanitation Other - Administration Allocations	\$0	\$1,856
Sub Total - SANITATION OTHER OP/EXP		\$0	\$1,856
OPERATING INCOME			
310201	Sanitation Other - Drum Muster Reimbursements	\$0	\$0
Sub Total - SANITATION OTHER OP/INC		\$0	\$0
Total - SANITATION OTHER		\$0	\$1,856

Shire of NUNGARIN**ADOPTED BUDGET 2021-2022**

		ADOPTED BUDGET	
		2021-2022	
G/L	JOB	Income	Expenditure
PROTECTION OF THE ENVIRONMENT			
OPERATING EXPENDITURE			
210302	Protect Env - Other Expenditure Landcare	\$0	\$9,086
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	\$3,712
Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP		\$0	\$17,098
OPERATING INCOME			
310301	Protect Env - Government Grants Landcare	(\$13,286)	\$0
310303	Protect Env - Plant Hire Landcare	(\$250)	\$0
Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC		(\$13,536)	\$0
Total - PROTECTION OF THE ENVIRONMENT		(\$13,536)	\$17,098
TOWN PLANNING & REGIONAL DEVELOPMENT			
OPERATING EXPENDITURE			
210499	Town Planning - Allocation of Admin Overheads	\$0	\$1,856
Sub Total - TOWN PLAN & REG DEV OP/EXP		\$0	\$1,856
OPERATING INCOME			
Sub Total - TOWN PLAN & REG DEV OP/INC		\$0	\$0
Total - TOWN PLANNING & REGIONAL DEVELOPMENT		\$0	\$1,856

Shire of NUNGARIN**ADOPTED BUDGET 2021-2022**Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme**ADOPTED BUDGET
2021-2022**

G/L	JOB		Income	Expenditure
OTHER COMMUNITY AMENITIES				
OPERATING EXPENDITURE				
210504	EO09	Community Amenities - Cemetery Maintenance	\$0	\$10,500
210505	EO10	Community Amenities - Cemetery Grave Preparation	\$0	\$3,500
210506	EO11	Community Amenities -Public Toilets	\$0	\$18,245
210507	BM18	Community Amenities -Post Office	\$0	\$15,293
210508	BM19	Community Amenities - Shop Maintenance	\$0	\$6,127
210510		Community Amenities - Depreciation	\$0	\$16,665
210511		Community Amenities - Nungarin Community Bus	\$0	\$2,500
210599		Community Amenities - Allocation of Admin Overheads	\$0	\$11,137
Sub Total - OTHER COMMUNITY AMENITIES OP/EXP			\$0	\$83,967
OPERATING INCOME				
310503		Community Amenities - Charges Cemetery	\$0	\$0
310505		Community Amenities - Nungarin Community Bus Hire Fees	(\$1,400)	\$0
310508		Community Amenities - Contribution Income	(\$70,000)	\$0
310509		LRCI PHASE 2 GRANT INCOME	(\$60,635)	\$0
Sub Total - OTHER COMMUNITY AMENITIES OP/INC			(\$132,035)	\$0
Total - OTHER COMMUNITY AMENITIES			(\$132,035)	\$83,967
Total - COMMUNITY AMENITIES			(\$157,991)	\$159,875



FUNCTION/PROGRAM 11

RECREATION AND CULTURE

(PUBLIC HALLS & CIVIC CENTRES)

(OTHER RECREATION)

(SWIMMING POOLS)

(LIBRARIES)

(OTHER CULTURE)

Shire of NUNGARIN**ADOPTED BUDGET 2021-2022**

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			ADOPTED BUDGET	
			2021-2022	
G/L	JOB		Income	Expenditure
PUBLIC HALL & CIVIC CENTRES				
OPERATING EXPENDITURE				
211101	BM21	Public Halls - Alice Williams Memorial Building Maintenance	\$0	\$9,900
211102		Public Halls - Alice Williams Memorial Building Depreciation	\$0	\$0
211103	BM22	Public Halls -	\$0	\$17,200
211104		Public Halls - Other Minor Expenditure	\$0	\$1,000
211105		Public Halls - Loss on Sale of Asset	\$0	\$0
211106		Public Halls - Depreciation	\$0	\$18,150
211199		Public Halls - Allocation of Admin Overheads	\$0	\$5,569
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP			\$0	\$51,819
OPERATING INCOME				
311101		Public Halls - Charges Hall Hire	(\$80)	\$0
311102		Public Halls - Reimbursements	\$0	\$0
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC			(\$80)	\$0
Total - PUBLIC HALL & CIVIC CENTRES			(\$80)	\$51,819

Shire of NUNGARIN

ADOPTED BUDGET 2021-2022

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			ADOPTED BUDGET 2021-2022	
G/L	JOB		Income	Expenditure
OTHER RECREATION & SPORT				
OPERATING EXPENDITURE				
211301	GG02	Other Recreation - Cricket Pitch Maintenance	\$0	\$4,500
211302	GG03	Other Recreation - Oval Maintenance	\$0	\$21,400
211303	GG04	Other Recreation - Tennis Court Maintenance	\$0	\$21,550
211304	BM23	Other Recreation - Pavilion Maintenance	\$0	\$85,236
211306	GG05	Other Recreation - Parks, Gardens & Reserves	\$0	\$8,350
211307		Other Recreation - Water	\$0	\$36,000
211309		Other Recreation - Electricity	\$0	\$13,500
211310	GG06	Other Recreation - Dam Expenses	\$0	\$36,000
211311		Other Recreation - Depreciation	\$0	\$153,720
211312		Other Recreation - Recreation Development Program	\$0	\$3,000
211314	GG07	Other Recreation - Hockey Oval Maintenance	\$0	\$4,850
211315	BM24	Other Recreation - Build Maintenance Lot 192 Danberrin	\$0	\$8,237
211316	BM25	Other Recreation - Build Maintenance Lot 188 Danberrin	\$0	\$6,607
211318		Other Recreation - Loan 66 Interest	\$0	\$0
211320		Other Recreation - Loan 65 Interest Recreation Centre	\$0	\$11,306
211323		Other Recreation - Loan 69 Interest Football	\$0	\$0
211324		Other Recreation - Kidzsports Grant Expenditure	\$0	\$0
211325		Netball Courts Maintenance	\$0	\$4,000
211326		Bowling Green Maintenance	\$0	\$4,000
211399		Other Recreation - Allocation of Admin Overheads	\$0	\$25,059
Sub Total - OTHER RECREATION & SPORT OP/EXP			\$0	\$447,315
OPERATING INCOME				
311301		Other Recreation - Reimbursements	\$0	\$0
311302		Other Recreation - Ground Rentals	(\$10,900)	\$0
311303		Other Recreation - Pavilion Hire	(\$500)	\$0
311304		Other Recreation - Community Recreation Centre Fees	\$0	\$0
311305		Other Recreation - Government Grants Recreation Facilities	(\$474,552)	\$0
311311		Other Recreation - Loan 69 Interest Reimbursement	\$0	\$0
Sub Total - OTHER RECREATION & SPORT OP/INC			(\$485,952)	\$0
Total - OTHER RECREATION & SPORT			(\$485,952)	\$447,315

Shire of NUNGARIN**ADOPTED BUDGET 2021-2022**Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme**ADOPTED BUDGET
2021-2022**

G/L	JOB	Income	Expenditure
SWIMMING POOL			
OPERATING EXPENDITURE			
211201	Swim Pool - Salaries	\$0	\$0
211202	Swim Pool - Superannuation Pool Manager	\$0	\$0
211204	Swim Pool - Water	\$0	\$6,000
211205	Swim Pool - Electricity	\$0	\$7,500
211206	Swim Pool - Chemicals	\$0	\$2,945
211207	Swim Pool - Pool & Building Maint	\$0	\$14,638
211209	Swim Pool - Depreciation	\$0	\$51,015
211212	Swim Pool - Contract Services	\$0	\$77,000
211299	Swim Pool - Administration Allocations	\$0	\$7,425
Sub Total - SWIMMING POOL OP/EXP		\$0	\$166,523
OPERATING INCOME			
311202	Swim Pool - Charges Pool Admission	(\$1,300)	\$0
311203	Swim Pool - Gym Admissions	\$0	\$0
311204	Swim Pool - Lot 192 Danberrin Rent	(\$3,120)	\$0
Sub Total - SWIMMING POOL OP/INC		(\$4,420)	\$0
Total - SWIMMING POOL		(\$4,420)	\$166,523

Shire of NUNGARIN

ADOPTED BUDGET 2021-2022

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

**ADOPTED BUDGET
2021-2022**

G/L	JOB	Income	Expenditure
	LIBRARIES		
	OPERATING EXPENDITURE		
211502	Library - Other Expenditure	\$0	\$2,880
211599	Library - Administration Allocations	\$0	\$11,137
	Sub Total - LIBRARIES OP/EXP	\$0	\$14,017
	Sub Total - LIBRARIES OP/INC	\$0	\$0
	Total - LIBRARIES	\$0	\$14,017

Shire of NUNGARIN**ADOPTED BUDGET 2021-2022**Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme**ADOPTED BUDGET
2021-2022**

G/L	JOB	Income	Expenditure
OTHER CULTURE			
OPERATING EXPENDITURE			
211602	Other Culture - Historical Projects	\$0	\$0
211603	Other Culture - Museums	\$0	\$21,764
211604	Other Culture - McCorry's Hotel	\$0	\$15,841
211605	Other Culture - Mangowine Homestead	\$0	\$14,688
211606	Other Culture - Depreciation	\$0	\$32,100
211607	Other Culture - Wheatbelt Markets Wages	\$0	\$6,150
211608	Other Culture - Memorial Building	\$0	\$10,576
211611	Other Culture - Loan 67 Interest Museum	\$0	\$247
211699	Other Culture - Allocation of Admin Overheads	\$0	\$1,856
Sub Total - OTHER CULTURE OP/EXP		\$0	\$103,222
OPERATING INCOME			
311601	Other Culture - Charges McCorry's Hotel	(\$6,000)	\$0
311603	Other Culture - Other Income	\$0	\$0
311605	Other Culture - Loan 67 Interest Reimbursement Museum	(\$247)	\$0
311606	Other Culture - Mangowine Homestead Income	(\$6,000)	\$0
Sub Total - OTHER CULTURE OP/INC		(\$12,247)	\$0
Total - OTHER CULTURE		(\$12,247)	\$103,222
Total - RECREATION AND CULTURE		(\$502,699)	\$782,896



FUNCTION/PROGRAM 12

TRANSPORT

(MAINTENANCE OF ROADS/STREETS)

(TRAFFIC CONTROL)

(AERODROMES)

Shire of NUNGARIN

ADOPTED BUDGET 2021-2022

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

**ADOPTED BUDGET
2021-2022**

Income Expenditure

G/L	JOB		Income	Expenditure
		ROAD PLANT PURCHASES		
		OPERATING EXPENDITURE		
212301		Road Plant - Loss on Sale of Assets	\$0	\$0
212399		Road Plant - Administration Allocations	\$0	\$1,856
		Sub Total - ROAD PLANT PURCHASES OP/EXP	\$0	\$1,856
		OPERATING INCOME		
312302		Road Plant - Profit on Sale of Assets	\$0	\$0
		Sub Total - ROAD PLANT PURCHASES OP/INC	\$0	\$0
		Total - ROAD PLANT PURCHASES	\$0	\$1,856
		Total - TRANSPORT	(\$568,556)	\$1,231,366



FUNCTION/PROGRAM 13

ECONOMIC SERVICES

(TOURISM & AREA PROMOTION)

(BUILDING CONTROL)

(SALEYARDS & MARKETS)

(ECONOMIC DEVELOPMENT)

(PUBLIC UTILITY SERVICES)

Shire of NUNGARIN

ADOPTED BUDGET 2021-2022

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

**ADOPTED BUDGET
2021-2022**

G/L	JOB		Income	Expenditure
RURAL SERVICES				
OPERATING EXPENDITURE				
213101	EO15	Rural Svcs - Noxious Weeds/Pest Plants	\$0	\$51,707
213102		Rural Svcs - Standpipe Maintenance	\$0	\$13,500
213103		Rural Svcs - Administration Allocations	\$0	\$1,856
213104		LAG Coordinator Superannuation	\$0	\$2,139
Sub Total - RURAL SERVICES OP/EXP			\$0	\$69,202
OPERATING INCOME				
313103		Rural Services - Government Grants LAG	(\$51,707)	\$0
313102		Skeleton Weed Vehicle Lease Income	(\$14,000)	\$0
Sub Total - RURAL SERVICES OP/INC			(\$65,707)	\$0
Total - RURAL SERVICES			(\$65,707)	\$69,202

Shire of NUNGARIN**ADOPTED BUDGET 2021-2022**Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme**ADOPTED BUDGET
2021-2022**

G/L	JOB		Income	Expenditure
TOURISM AND AREA PROMOTION				
OPERATING EXPENDITURE				
213201	EO17	Tourism - Information bays	\$0	\$2,000
213202		Tourism - Area Promotion	\$0	\$17,000
213203	EO18	Tourism - Picnic/Camping Area	\$0	\$9,500
213205		Tourism - Depreciation	\$0	\$1,585
213206		Tourism - Tourism Brochures	\$0	\$2,000
213208		CARAVAN PARK OPERATIONS & MAINTENANCE	\$0	\$16,000
213299		Tourism - Administration Allocations	\$0	\$9,281
Sub Total - TOURISM & AREA PROMOTION OP/EXP			\$0	\$57,366
OPERATING INCOME				
313201		Tourism - Government Grants	\$0	\$0
313202		Tourism - Caravan Park Income	(\$18,000)	\$0
Sub Total - TOURISM & AREA PROMOTION OP/INC			(\$18,000)	\$0
Total - TOURISM & AREA PROMOTION			(\$18,000)	\$57,366

Shire of NUNGARIN
ADOPTED BUDGET 2021-2022

Details By Function Under The Following Program Titles
 And Type Of Activities Within The Programme

ADOPTED BUDGET
2021-2022
 Income Expenditure

G/L	JOB		Income	Expenditure
		BUILDING CONTROL		
		OPERATING EXPENDITURE		
213301		Building - Control Expenses	\$0	\$2,000
213399		Building - Allocation of Admin Overheads	\$0	\$3,712
		Sub Total - BUILDING CONTROL OP/EXP	\$0	\$5,712
		BUILDING CONTROL OP/INC		
313301		Building - Charges Building Permits	\$0	\$0
		Sub Total - BUILDING CONTROL OP/INC	\$0	\$0
		Total - BUILDING CONTROL	\$0	\$5,712
		Total - ECONOMIC SERVICES	(\$83,707)	\$132,280



FUNCTION/PROGRAM 14

OTHER PROPERTY & SERVICES

(PRIVATE WORKS)

(PUBLIC WORKS OVERHEADS)

(PLANT OPERATION COSTS)

(MATERIALS & STOCK)

(SALARIES & WAGES)

(ADMINISTRATION)

(UNCLASSIFIED)

Shire of NUNGARIN
ADOPTED BUDGET 2021-2022

		ADOPTED BUDGET 2021-2022	
		Income	Expenditure
G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	
PRIVATE WORKS			
OPERATING EXPENDITURE			
214101	Private Works - Expenses	\$0	\$1,090
214199	Private Works - Administration Allocations	\$0	\$7,425
Sub Total - PRIVATE WORKS OP/EXP		\$0	\$8,515
OPERATING INCOME			
314101	Private Works - Fees & Charges	(\$1,090)	\$0
Sub Total - PRIVATE WORKS OP/INC		(\$1,090)	\$0
Total - PRIVATE WORKS		(\$1,090)	\$8,515

Shire of NUNGARIN

ADOPTED BUDGET 2021-2022

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

**ADOPTED BUDGET
2021-2022**

G/L	JOB	ADOPTED BUDGET	
		Income	Expenditure
PUBLIC WORKS OVERHEADS			
OPERATING EXPENDITURE			
214201	Public Works - Works Supervisor Salaries	\$0	\$95,676
214203	Public Works - Engineering Office/Other Exp	\$0	\$19,200
214204	Public Works - Superannuation of Workmen	\$0	\$58,547
214205	Public Works - Sick/Holiday Pay	\$0	\$45,578
214206	Public Works - Insurance on Works	\$0	\$26,672
214207	Public Works - Protective Clothing	\$0	\$4,700
214208	Public Works - Long Service Leave	\$0	\$10,136
214209	Public Works - Staff Training	\$0	\$15,110
214210	Public Works - Allowances	\$0	\$27,434
214211	Public Works - Safety Management	\$0	\$1,500
214212	Public Works - Minor Equipment Maintenance	\$0	\$5,500
214214	Public Works - Building Maintenance Lot 73 First Avenue	\$0	\$6,034
214298	Public Works - Administration Allocations	\$0	\$0
214299	Less: Allocation of Public Works Overheads	\$0	(\$316,087)
Sub Total - PUBLIC WORKS O/HEADS OP/EXP		\$0	\$0
OPERATING INCOME			
314203	Public Works - Staff Housing Rent 73 First Avenue	(\$3,120)	\$0
314204	Public Works - Reimbursements & Contributions	(\$2,128)	\$0
Sub Total - PUBLIC WORKS O/HEADS OP/INC		(\$5,248)	\$0
Total - PUBLIC WORKS OVERHEADS		(\$5,248)	\$0

Shire of NUNGARIN**ADOPTED BUDGET 2021-2022**Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme**ADOPTED BUDGET
2021-2022**

G/L	JOB	Income	Expenditure
PLANT OPERATIONS COSTS			
OPERATING EXPENDITURE			
214301	Plant Operation - Plant Repairs Internal	\$0	\$30,000
214302	Plant Operation - Parts & Repairs External	\$0	\$31,500
214303	Plant Operation - Tyres & Tubes	\$0	\$12,000
214304	Plant Operation - Insurances & Licences	\$0	\$19,581
214305	Plant Operation - Fuels & Oils	\$0	\$55,000
214306	Purchase of Expendable Tools & Minor Equipment	\$0	\$4,000
214320	Plant Operation - Depreciation	\$0	\$59,450
214395	Plant Operation - Administration Allocations	\$0	\$24,131
214397	Plant Operation - Less Depreciation Allocated	\$0	(\$59,450)
214399	Plant Operation - Less Allocated to Works/SRVCS	\$0	(\$176,212)
Sub Total - PLANT OPERATIONS COSTS OP/EXP		\$0	\$0
OPERATING INCOME			
314301	Plant Operation - Fuel Tax BAS	(\$12,700)	\$0
314302	Plant Operation - Reimbursements	(\$300)	\$0
Sub Total - PLANT OPERATIONS COSTS OP/INC		(\$13,000)	\$0
Total - PLANT OPERATIONS COSTS		(\$13,000)	\$0

Shire of NUNGARIN

ADOPTED BUDGET 2021-2022

G/L JOB		ADOPTED BUDGET 2021-2022	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			
SALARIES AND WAGES			
OPERATING EXPENDITURE			
214401	Gross Salaries & Wages	\$0	\$814,601
214402	Less Salaries & Wages Allocated	\$0	(\$814,601)
214403	Unallocated Salaries & Wages	\$0	\$0
214405	Workers Compensation	\$0	\$0
Sub Total - SALARIES AND WAGES OP/EXP		\$0	\$0
OPERATING INCOME			
314401	Reimbursements - Workers Compensation	\$0	\$0
Sub Total - SALARIES AND WAGES OP/INC		\$0	\$0
Total - SALARIES AND WAGES		\$0	\$0
UNCLASSIFIED			
OPERATING EXPENDITURE			
214502	Unclassified - Licence Fees Dept Transport	\$0	\$42,000
214508	Unclassified - Interest on Loan 70	\$0	\$0
214599	Unclassified - Administration Allocations	\$0	\$37,125
Sub Total - UNCLASSIFIED OP/EXP		\$0	\$79,125
OPERATING INCOME			
314503	Unclassified - Licence Fees Dept of Transport	(\$42,000)	\$0
314506	Fair Value Income for Local Govt House Unit Trust	\$0	\$0
Sub Total - UNCLASSIFIED OP/INC		(\$42,000)	\$0
Total - UNCLASSIFIED		(\$42,000)	\$79,125
Total - OTHER PROPERTY AND SERVICES		(\$61,338)	\$87,640



CAPITAL EXPENDITURE

RESERVE TRANSFERS

SURPLUS CARRIED FORWARD

LOAN PRINCIPAL REPAYMENTS

Shire of NUNGARIN

ADOPTED BUDGET 2021-2022

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

**ADOPTED BUDGET
2021-2022**

G/L	JOB	Income	Expenditure
TRANSFERS TO/FROM RESERVES			
EXPENDITURE			
403201	Transfer to Reserve - Reserve Interest	\$0	\$0
404215	Transfer to Office Building Reserve	\$0	\$5,000
404218	Transfer to Computer Hardware/Software Reserve	\$0	\$5,000
404220	Transfer to Leave Reserve	\$0	\$0
410110	Transfer to Refuse Site Rehabilitation Reserve	\$0	\$5,000
410504	Transfer to Community Bus Reserve	\$0	\$0
411203	Transfer to Swimming Pool Reserve	\$0	\$5,000
412310	Transfer to Plant Reserve	\$0	\$76,500
414510	Transfer to Building Reserve	\$0	\$5,000
Sub Total - TRANSFER TO OTHER COUNCIL FUNDS		\$0	\$101,500
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	(\$217,600)	\$0
Sub Total - TRANSFER FROM RESERVE FUNDS		(\$217,600)	\$0
Total - FUND TRANSFER		(\$217,600)	\$101,500
000000 (Surplus) / Deficit - Carried Forward		(\$1,212,000)	\$0
000000 adjust to rates levied		\$0	
Sub Total - SURPLUS C/FWD		(\$1,212,000)	\$0
Total - SURPLUS		(\$1,212,000)	\$0

Shire of NUNGARIN

ADOPTED BUDGET 2021-2022

		ADOPTED BUDGET 2021-2022	
		Income	Expenditure
LONG TERM LOANS			
EXPENDITURE			
New	Loan Advances -	\$0	\$0
Sub Total - LOAN ADVANCES		\$0	\$0
INCOME			
New	New Loan Borrowings	\$0	\$0
514510	New Loan Borrowings	\$0	\$0
Sub Total - LONG TERM LOANS		\$0	\$0
Total - DEFERRED ASSETS		\$0	\$0
LIABILITY LOANS			
EXPENDITURE			
404213	Loan Principal Repayments - Loan 63	\$0	\$9,461
411310	Loan Principal Repayments - Loan 65	\$0	\$18,334
411308	Loan Principal Repayments - Loan 66	\$0	\$0
411606	Loan Principal Repayments - Loan 67	\$0	\$2,275
411333	Loan Principal Repayments - Loan 69	\$0	\$0
412201	Loan Principal Repayments - Loan 68	\$0	\$12,591
414503	Loan Principal Repayments - Loan 70	\$0	\$0
Sub Total - LOAN REPAYMENTS		\$0	\$42,661
INCOME			
511602	Self Supporting Loans - Loan 67 Reimbursement	(\$2,275)	\$0
Sub Total - LOANS RAISED		(\$2,275)	\$0
Total - NON CURRENT LIABILITIES		(\$2,275)	\$42,661
OPERATING ACTIVITIES EXCLUDED FROM BUDGET			
	000000 Depreciation Written Back	\$0	(\$1,015,787)
	00000 Profit on Sale of Asset Written Back	\$0	\$0
	00000 Loss on Sale of Asset Written Back	\$0	\$0
	000000 Deferred Pensioner Rates	\$0	\$0
	000000 Movement in LSL Reserve (Added Back)	\$0	\$0
	000000 Movement in Non-Current Leave Provisions		
Sub Total - DEPRECIATION WRITTEN BACK		\$0	(\$1,015,787)
Total - OPERATING ACTIVITIES EXCLUDED		\$0	(\$1,015,787)



CAPITAL EXPENDITURE

FURNITURE & EQUIPMENT

Shire of NUNGARIN

ADOPTED BUDGET 2021-2022

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

**ADOPTED BUDGET
2021-2022**

Income Expenditure

G/L	JOB		Income	Expenditure
		FURNITURE & EQUIPMENT		
		GOVERNANCE		
		EXPENDITURE		
404101		Council Chambers Furniture & Equipment	\$0	\$0
404103		Council Furniture & Equipment	\$0	\$0
404207		Administration Furniture & Equipment	\$0	\$7,000
		Sub Total - CAPITAL WORKS	\$0	\$7,000
		Total - GOVERNANCE	\$0	\$7,000
		FURNITURE AND EQUIPMENT		
		RECREATION & CULTURE		
411319		Recreation Centre Furniture & Equipment	\$0	\$0
		Sub Total - CAPITAL WORKS	\$0	\$0
		Total - RECREATION & CULTURE	\$0	\$0
		Total - FURNITURE AND EQUIPMENT	\$0	\$7,000



CAPITAL EXPENDITURE

LAND & BUILDINGS

Shire of NUNGARIN

ADOPTED BUDGET 2021-2022

		ADOPTED BUDGET 2021-2022	
		Income	Expenditure
G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	
		COMMUNITY AMENITIES	
		CAPITAL EXPENDITURE	
410510	Post Office Capital Expenditure (CRC)	\$0	\$180,635
	Sub Total - CAPITAL WORKS	\$0	\$180,635
	Total - COMMUNITY AMENITIES	\$0	\$180,635
		BUILDINGS RECREATION AND CULTURE	
		CAPITAL EXPENDITURE	
411102	Public Halls - Hall Building Capital Expenditure	\$0	\$0
411302	Community Recreation Centre Capital Expenditure	\$0	\$195,000
411601	Other Culture - Museum Building Renewal/Upgrade	\$0	\$58,000
411603	Other Culture - McCorry's Hotel Upgrade	\$0	\$70,000
411206	Swimming - Pool Building Capital Expenditure	\$0	\$0
411608	Memorial Building Capital Expenditure	\$0	\$0
	Sub Total - CAPITAL WORKS	\$0	\$323,000
	Total - RECREATION AND CULTURE	\$0	\$323,000
		BUILDINGS OTHER PROPERTY AND SERVICES	
		CAPITAL EXPENDITURE	
	Sub Total - CAPITAL WORKS	\$0	\$0
	Total - OTHER PROPERTY AND SERVICES	\$0	\$0
	Total - BUILDINGS	\$0	\$961,749



CAPITAL EXPENDITURE

PLANT & EQUIPMENT

Shire of NUNGARIN

ADOPTED BUDGET 2021-2022

		ADOPTED BUDGET 2021-2022	
		Income	Expenditure
G/L	JOB	Details By Function Under The Following Program Titles And Type Of Activities Within The Programme	
		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 LAW ORDER & PUBLIC SAFETY	
		EXPENDITURE	
405104	PURCHASE FIRE TRUCK (DFES)	\$0	\$0
	Sub Total - CAPITAL WORKS	\$0	\$0
	Total - LAW ORDER & PUBLIC SAFETY	\$0	\$0
		PLANT AND EQUIPMENT EDUCATION & WELFARE	
		EXPENDITURE	
408101	Wheatbelt AgCare Vehicle	\$0	\$0
	Sub Total - CAPITAL WORKS	\$0	\$0
	Total - EDUCATION & WELFARE	\$0	\$0
		PLANT AND EQUIPMENT RECREATION AND CULTURE	
		CAPITAL EXPENDITURE	
411336	Parks & Gardens Plant & Equipment	\$0	\$0
	Sub Total - CAPITAL WORKS	\$0	\$0
	Total - RECREATION AND CULTURE	\$0	\$0

Shire of NUNGARIN

ADOPTED BUDGET 2021-2022

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

**ADOPTED BUDGET
2021-2022**

Income Expenditure

G/L	JOB		Income	Expenditure
		PLANT AND EQUIPMENT		
		TRANSPORT		
		CAPITAL EXPENDITURE		
412301		Manager Works & Services Vehicle	\$0	\$57,000
412320		Multi-Wheel Roller	\$0	\$0
412321		Leading Hand Utility NA168	\$0	\$0
412322		Box Trailer	\$0	\$0
412323		Tipping Trailer	\$0	\$0
412324		Skeleton Weed Vehicle	\$0	\$0
412325		Skid Steer Loader & Attachments	\$0	\$84,800
412326		Wheeled Loader	\$0	\$216,000
412319		Boom Sprayer	\$0	\$0
		Sub Total - CAPITAL WORKS	\$0	\$357,800
		Total - TRANSPORT	\$0	\$357,800
		Total - PLANT AND EQUIPMENT	\$0	\$357,800



CAPITAL EXPENDITURE

ROAD INFRASTRUCTURE

Shire of NUNGARIN

ADOPTED BUDGET 2021-2022

Details By Function Under The Following Program Titles
And Type Of Activities Within The Programme

**ADOPTED BUDGET
2021-2022**

Income Expenditure

G/L	JOB		Income	Expenditure
ROAD INFRASTRUCTURE				
ROAD CONSTRUCTION				
Road Construction - Council				
412101	RCC044	Waterhouse Terrace Construction	\$0	\$77,816
412102	RRG01	Road Construction - Regional Road Group	\$0	\$0
412102	RRRG02	RRG - Danberrin Road	\$0	\$282,591
412103	RRTR10	Road Construction - Roads to Recovery		
412103	RRTR08	RRTR - Lake Brown Road	\$0	\$93,009
412103	RTR039	RRTR Young Road	\$0	\$62,000
412113	DRTR12	RTR Drainage - Young Road	\$0	\$19,500
412113	DRTR32	RTR Drainage - Caridi Road	\$0	\$19,500
Sub Total - CAPITAL WORKS			\$0	\$554,416
Total - ROADS			\$0	\$554,416
Total - INFRASTRUCTURE ASSETS ROAD RESERVES			\$0	\$554,416



CAPITAL EXPENDITURE

SOLID WASTE INFRASTRUCTURE
OTHER INFRASTRUCTURE

Shire of NUNGARIN
ADOPTED BUDGET 2021-2022

		ADOPTED BUDGET	
		2021-2022	
G/L	JOB	Income	Expenditure
	PARKS & OVALS		
411304	LRCIP Program Capital (Oval, Tennis Courts, etc)	\$0	\$0
	Sub Total - CAPITAL WORKS	\$0	\$0
	Total - PARKS & OVALS	\$0	\$0
	Total - INFRASTRUCTURE ASSETS - PARKS & OVALS	\$0	\$0
	INFRASTRUCTURE ASSETS - SANITATION		
	COMMUNITY AMENITIES		
410102	Refuse Site Capital Works	\$0	\$0
	Sub Total - CAPITAL WORKS	\$0	\$0
	Total - INFRASTRUCTURE ASSETS - SANITATION	\$0	\$0
	TRANSPORT		
412118	Other Infrastructure - Railway Ave Streetscape	\$0	\$200,000
	Sub Total - CAPITAL WORKS	\$0	\$200,000
	Total - TRANSPORT	\$0	\$200,000
	ECONOMIC SERVICES		
413206	Caravan Park Capital Expenditure (Other)	\$0	\$51,247
	Sub Total - CAPITAL WORKS	\$0	\$51,247
	Total - ECONOMIC SERVICES	\$0	\$51,247
	Total - INFRASTRUCTURE ASSETS - OTHER	\$0	\$251,247
	GRAND TOTALS	(\$4,442,999)	\$4,442,998