

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

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

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

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

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

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

SHIRE OF NUNGARIN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024

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

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

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

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

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

**SHIRE OF NUNGARIN
FOR THE YEAR ENDED 30 JUNE 2024
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1(a) **BASIS OF PREPARATION**

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

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

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

2022/23 actual balances

Balances shown in this budget as 2022/23 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Initial application of accounting standards

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

- AASB 2021-2 Amendments to Australian Accounting Standards
 - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-6 Amendments to Australian Accounting Standards
 - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards

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

New accounting standards for application in future years

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

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

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

Judgements, estimates and assumptions

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

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

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

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

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

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

REVENUES

RATES

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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses (such as telephone and internet charges), advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water.

Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

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

2. RATES AND SERVICE CHARGES

(a) Rating Information

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

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

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

The general rates detailed for the 2023/24 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Option 1 (Full Payment)

29/09/2023

Option 2 (Two Instalments)

29/09/2023

29/01/2024

Option 3 (Four Instalments)

29/09/2023

28/11/2023

29/01/2024

2/04/2024

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

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

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

(d) Waivers or concessions

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

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

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

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

Less: current liabilities

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

Net current assets

Less: Total adjustments to net current assets

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

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

Items excluded from calculation of budgeted deficiency

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

(b) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

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

(c) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

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

3(d) NET CURRENT ASSETS (CONTINUED)

MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

The Shire contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

Other long-term employee benefits

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

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

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

4. RECONCILIATION OF CASH

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

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

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

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

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

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

5. FIXED ASSETS

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

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

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

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

6. DEPRECIATION

By Class

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

By Program

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

2023/24 Budget	2022/23 Actual	2022/23 Budget
\$	\$	\$
78,395	78,395	90,246
209,545	204,770	134,690
7,284	7,284	6,975
150,190	150,190	137,227
580,453	580,453	569,198
4,983	4,983	4,985
1,125	1,125	9,295
46,269	46,269	24,960
332	332	2,995
8,094	8,094	16,804
47,400	47,400	151,215
1,134,070	1,129,295	1,148,590
51,372	50,442	38,895
65,191	65,191	49,570
1,165	1,165	1,165
69,047	68,944	73,445
13,795	13,747	19,060
218,180	217,384	268,310
646,770	645,807	637,345
1,455	1,453	1,350
67,095	65,162	59,450
1,134,070	1,129,295	1,148,590

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	30 to 50 years
Buildings - specialised	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Sealed roads and streets	
- formation	not depreciated
- pavement	35 to 85 years
Road seals	
- bituminous seals	35 to 85 years
- asphalt surfaces	35 to 85 years
Gravel roads	
- formation	not depreciated
- pavement	35 to 85 years
Other infrastructure footpaths	20 to 75 years
Other infrastructure drainage	5 to 75 years
Other infrastructure parks and ovals	5 to 75 years
Other infrastructure refuse	5 to 75 years
Other infrastructure dams	5 to 75 years
Other infrastructure other	5 to 75 years

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

7. BORROWINGS

(a) Borrowing repayments

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

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

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.
The self supporting loan(s) repayment will be fully reimbursed.

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

7. BORROWINGS

(b) New borrowings - 2023/24

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

(c) Unspent borrowings

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

(d) Credit Facilities

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

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

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

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

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

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

(b) Reserve Accounts - Purposes

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

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

9. REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

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

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

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

10. PROGRAM INFORMATION

(a) Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

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

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

General purpose funding

To collect revenue to allow for the provision of services

Rates, general purpose government grants and interest revenue

Law, order, public safety

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

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

Health

To provide an operational framework for environmental and community health

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

Education and welfare

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

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

Housing

To provide and maintain staff and other housing

Provision and maintenance of staff and other housing

Community amenities

To provide services required by the community

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

Recreation and culture

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

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

Transport

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

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

Economic services

To help promote the shire and its economic wellbeing

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

Other property and services

To monitor and control Shire's overheads operating accounts

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

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

10 PROGRAM INFORMATION (Continued)

(b) Income and expenses

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

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

11. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

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

(b) Other revenue

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

The net result includes as expenses

(c) Auditors remuneration

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

(d) Interest expenses (finance costs)

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

(e) Write offs

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

(f) Low Value lease expenses

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

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

12. ELECTED MEMBERS REMUNERATION

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

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

13. TRUST FUNDS

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

Detail	Balance 1 July 2023	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2024
	\$	\$	\$	\$
Nomination & other deposits	225	5	0	230
	225	5	0	230

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

14. FEES AND CHARGES

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

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



SHIRE OF NUNGARIN

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

2023-2024

Shire of NUNGARIN
DRAFT BUDGET REPORT

		DRAFT BUDGET	
		2023-2024	
		Income	Expenditure
G/L	JOB		
Proceeds Sale of Assets			
504203	Proceeds On Asset Disposal	(\$37,500)	\$0
512301	Proceeds On Asset Disposal	\$0	\$0
509302	Proceeds On Asset Disposal Buildings	\$0	\$0
514502	Proceeds on Sale of land	\$0	\$0
		\$0	\$0
PROCEEDS FROM SALE OF ASSETS		(\$37,500)	\$0
Written Down Value		\$0	\$0
512302	Written Down Value - Works Plant	\$0	\$37,500
	Written Down Value - Buildings	\$0	\$0
Sub Total - WDV ON DISPOSAL OF ASSET		\$0	\$37,500
Total - GAIN/LOSS ON DISPOSAL OF ASSET		(\$37,500)	\$37,500
ABNORMAL ITEMS			
		\$0	\$0
Sub Total - ABNORMAL ITEMS		\$0	\$0
Total - ABNORMAL ITEMS		\$0	\$0
Total - OPERATING STATEMENT		(\$37,500)	\$37,500

Shire of NUNGARIN
DRAFT BUDGET REPORT

		DRAFT BUDGET	
		2023-2024	
G/L	JOB	Income	Expenditure
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			
RATES			
OPERATING EXPENDITURE			
203199	Rates - Admin Costs Allocated	\$0	\$28,737
Sub Total - GENERAL RATES OP EXP		\$0	\$28,737
OPERATING INCOME			
303101	Rates Levied - GRV/UV	(\$668,500)	\$0
303115	Rates Written Off - Minor Balances	\$0	\$0
303116	Rates Discount Allowed	\$0	\$0
303117	Rates Concessions	\$0	\$0
Sub Total - GENERAL RATES OP INC		(\$668,500)	\$0
Total - GENERAL RATES		(\$668,500)	\$28,737
OTHER GENERAL PURPOSE FUNDING			
OPERATING EXPENDITURE			
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP		\$0	\$0
OPERATING INCOME			
303201	Non Payment Penalty	(\$2,700)	\$0
303202	Exgratia Rates	(\$7,138)	\$0
303203	Instalment Plan Interest	(\$450)	\$0
303204	Instalment Admin Fee	(\$290)	\$0
303206	Rates Account Enquiry & Advice Fee	(\$450)	\$0
303207	ESL Penalty Interest	(\$20)	\$0
303210	Grants Commission General	\$0	\$0
303220	Interest - Leave Reserve	(\$1,450)	\$0
303221	Interest - Plant Reserve	(\$5,515)	\$0
303222	Interest - Office Building Reserve	(\$580)	\$0
303223	Interest - Swimming Pool Reserve	(\$685)	\$0
303225	Interest - Land Development Reserve	(\$30)	\$0
303226	Interest - Building Reserve	(\$1,315)	\$0
303227	Interest - Community Bus Reserve	\$0	\$0
303228	Interest - Computer Equipment/Software Reserve	(\$95)	\$0
303229	Interest - Refuse Site Rehabilitation Reserve	(\$70)	\$0
303235	Interest - Muni Investments	(\$17,500)	\$0
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC		(\$38,288)	\$0
Total - OTHER GENERAL PURPOSE FUNDING		(\$38,288)	\$0
Total - GENERAL PURPOSE FUNDING		(\$706,788)	\$28,737

Shire of NUNGARIN
DRAFT BUDGET REPORT

		DRAFT BUDGET	
		2023-2024	
G/L	JOB	Income	Expenditure
MEMBERS OF COUNCIL			
OPERATING EXPENDITURE			
204101	Members of Council - Travelling	\$0	\$5,400
204102	Members of Council - Conference Expenses	\$0	\$10,500
204103	Members of Council - Election Expenses	\$0	\$13,500
204104	Members of Council - President & Deputy Allowances	\$0	\$7,500
204105	Members of Council - Refreshments & Receptions	\$0	\$14,100
204106	Members of Council - Chamber Maintenance	\$0	\$1,000
204108	Members of Council - Insurance	\$0	\$26,994
204109	Members of Council - Subscriptions & Publications	\$0	\$39,672
204110	Members of Council - Other Minor Expenditure	\$0	\$2,000
204111	Members of Council - Sitting Fees	\$0	\$20,000
204112	Members of Council - Councillor Training	\$0	\$5,000
204113	AUSTRALIA DAY FUNCTION	\$0	\$500
204115	Members of Council - Donations Expenses	\$0	\$1,120
204116	Members ICT Allowance	\$0	\$4,200
204199	Members of Council - Admin Costs Allocated	\$0	\$514,656
	Sub Total - MEMBERS OF COUNCIL OP/EXP	\$0	\$666,142
304102	GOVERNMENT GRANTS	\$0	\$0
	Sub Total - MEMBERS OF COUNCIL OP/INC	\$0	\$0
	Total - MEMBERS OF COUNCIL	\$0	\$666,142

Shire of NUNGARIN
DRAFT BUDGET REPORT

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

Shire of NUNGARIN
DRAFT BUDGET REPORT

		DRAFT BUDGET	
		2023-2024	
G/L	JOB	Income	Expenditure
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			
LAW, ORDER AND PUBLIC SAFETY			
FIRE PREVENTION			
OPERATING EXPENDITURE			
205101	Fire Prevention - Plant Purchase & Equipment < \$1200	\$0	\$500
205102	Fire Prevention - Maintenance of Plant & Equipment	\$0	\$0
205103	Fire Prevention - Maintenance of Vehicles	\$0	\$1,000
205104	Fire Prevention - Maintenance of Land & Buildings	\$0	\$4,348
205105	Fire Prevention - Depreciation	\$0	\$65,191
205106	Fire Prevention - Utilities, Rates & Taxes	\$0	\$1,800
205107	Fire Prevention - Other Goods & Services	\$0	\$3,500
205108	Fire Prevention - Insurances	\$0	\$1,750
205109	Fire Prevention - Plant Purchase & Equipment \$1200 - \$5000	\$0	\$0
205110	Fire Prevention - Clothing & Accessories	\$0	\$2,000
205112	Fire Prevention - Bushfire Fighting Expenses	\$0	\$1,489
205199	Fire Prevention - Allocation of Admin Overheads	\$0	\$15,675
Sub Total - FIRE PREVENTION OP/EXP		\$0	\$97,253
OPERATING INCOME			
305101	Fire Prevention - Insurance Claims Reimbursements	\$0	\$0
305102	Fire Prevention - Bush Fire Uniform Sales	\$0	\$0
305103	Fire Prevention - Reimbursements Other	\$0	\$0
Sub Total - FIRE PREVENTION OP/INC		\$0	\$0
Total - FIRE PREVENTION		\$0	\$97,253
ANIMAL CONTROL			
OPERATING EXPENDITURE			
205202	Animal Control - Destruction & Disposal	\$0	\$1,000
205203	Animal Control - Other Expenditure	\$0	\$4,000
205299	Animal Control - Allocation of Admin Overheads	\$0	\$7,837
Sub Total - ANIMAL CONTROL OP/EXP		\$0	\$12,837
OPERATING INCOME			
305201	Animal Control - Fines & Penalties	\$0	\$0
305203	Animal Control - Dog Registrations	(\$600)	\$0
305205	Animal Control - Trap Hire	\$0	\$0
Sub Total - ANIMAL CONTROL OP/INC		(\$600)	\$0
Total - ANIMAL CONTROL		(\$600)	\$12,837

Shire of NUNGARIN
DRAFT BUDGET REPORT

		DRAFT BUDGET	
		2023-2024	
G/L	JOB	Income	Expenditure
EMERGENCY SERVICES			
OPERATING EXPENDITURE			
Sub Total - EMERGENCY SERVICES OP/EXP		\$0	\$0
OPERATING INCOME			
305301	Emerg Serv - ESL Grant Operating	(\$12,290)	\$0
305302	Emerg Serv - ESL Grant Commission	(\$4,000)	\$0
305303	Emerg Serv - ESL Grant Capital	\$0	\$0
Sub Total - EMERGENCY SERVICES OP/INC		(\$16,290)	\$0
Total - EMERGENCY SERVICES		(\$16,290)	\$0
Total - LAW ORDER & PUBLIC SAFETY		(\$16,890)	\$110,090

Shire of NUNGARIN
DRAFT BUDGET REPORT

		DRAFT BUDGET	
		2023-2024	
G/L	JOB	Income	Expenditure
HEALTH ADMINISTRATION & INSPECTION			
OPERATING EXPENDITURE			
207101	PREV SRVCS - Depreciation	\$0	\$1,165
207102	PREV SRVCS - Contract Health Services	\$0	\$15,000
207103	PREV SRVCS - Loss on Disposal of Asset	\$0	\$0
207199	PREV SRVCS - Admin Costs Allocated	\$0	\$2,612
Sub Total - HEALTH ADMIN & INSPECTION OP/EXP		\$0	\$18,777
OPERATING INCOME			
307101	Health - Fees & Charges	(\$250)	\$0
307102	Health Reimbursements Income	\$0	\$0
Sub Total - HEALTH ADMIN & INSPECTION OP/INC		(\$250)	\$0
Total - HEALTH ADMIN & INSPECTION		(\$250)	\$18,777
PREVENTIVE SERVICES- PEST CONTROL			
OPERATING EXPENDITURE			
207201	Pest - Mosquito Control	\$0	\$12,820
Sub Total - PEST CONTROL OP/EXP		\$0	\$12,820
OPERATING INCOME			
		\$0	\$0
Sub Total - PEST CONTROL OP/INC		\$0	\$0
Total - PEST CONTROL		\$0	\$12,820
PREVENTIVE SERVICES - OTHER			
OPERATING EXPENDITURE			
207301	Prev Srvcs Other - Analytical Expenses	\$0	\$400
Sub Total - PREVENTIVE SRVS - OP/EXP		\$0	\$400
OPERATING INCOME			
Sub Total - PREVENTIVE SRVS - OP/INC		\$0	\$0
Total - PREVENTIVE SERVICES		\$0	\$400

Shire of NUNGARIN
DRAFT BUDGET REPORT

		DRAFT BUDGET	
		2023-2024	
G/L	JOB	Income	Expenditure
OTHER HEALTH			
OPERATING EXPENDITURE			
207402	Other Health - Emergency Services Shed	\$0	\$820
207499	Other Health - Allocation of Admin Overheads	\$0	\$7,837
Sub Total - OTHER HEALTH OP/EXP		\$0	\$8,657
OPERATING INCOME		\$0	\$0
Sub Total - OTHER HEALTH OP/INC		\$0	\$0
Total - OTHER HEALTH		\$0	\$8,657
DOCTOR SERVICES			
OPERATING EXPENDITURE			
207502	Doctor Svcs - Office Expenses	\$0	\$7,000
207503	Doctor Svcs - Vehicle Expenses	\$0	\$2,775
207504	Doctor Svcs - Housing Expenses	\$0	\$2,700
Sub Total - DOCTOR SERVICES OP/EXP		\$0	\$12,475
OPERATING INCOME		\$0	\$0
Sub Total - DOCTOR SERVICES OP/INC		\$0	\$0
Total - DOCTOR SERVICES		\$0	\$12,475
Total - HEALTH		(\$250)	\$53,129

Shire of NUNGARIN
DRAFT BUDGET REPORT

		DRAFT BUDGET	
		2023-2024	
G/L	JOB	Income	Expenditure
CARE OF FAMILIES AND CHILDREN			
OPERATING EXPENDITURE			
208111	Care of Fam - Depreciation	\$0	\$0
208199	Care of Fam - Administration Allocations	\$0	\$0
Sub Total - CARE OF FAMILIES AND CHILDREN OP/EXP		\$0	\$0
OPERATING INCOME			
308102	Care of Fam - Profit on Sale of Asset	\$0	\$0
308103	Care of Fam - Reimbursements Other	\$0	\$0
Sub Total - CARE OF FAMILIES AND CHILDREN OP/INC		\$0	\$0
Total - CARE OF FAMILIES AND CHILDREN		\$0	\$0
AGED & DISABLED - OTHER			
OPERATING EXPENDITURE			
208299	Aged & Disabled - Allocation of Admin Overheads	\$0	\$0
Sub Total - OTHER WELFARE OP/EXP		\$0	\$0
OPERATING INCOME			
308201	Aged & Disabled - Nungarin Aged Home Care Income	\$0	\$0
Sub Total - OTHER WELFARE OP/INC		\$0	\$0
Total - OTHER WELFARE		\$0	\$0
Total - EDUCATION & WELFARE		\$0	\$0

Shire of NUNGARIN
DRAFT BUDGET REPORT

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

Shire of NUNGARIN
DRAFT BUDGET REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			DRAFT BUDGET 2023-2024	
G/L	JOB		Income	Expenditure
HOUSING OTHER				
OPERATING EXPENDITURE				
209301	BM12	Other Housing - Building Maint Lot 51	\$0	\$23,955
209302	BM13	Other Housing - Building Maint Flat B	\$0	\$130
209304	BM15	Other Housing - Building Maint Flat A	\$0	\$130
209305		Other Housing - Depreciation	\$0	\$20,230
209306	BM16	Other Housing - Building Maint Lot 61 First	\$0	\$0
209307	BM17	Other Housing - Building Maint Lot 103 Second	\$0	\$8,955
209310	BM34	Other Housing - Building Maint Lot 188 Danberrin	\$0	\$0
209312		Other Housing - Loss on Disposal of Asset	\$0	\$0
209313	BM36	Other Housing - Building Maint Lot 110 Second Avenue	\$0	\$10,755
209314	BM37	Other Housing - Building Maint Lot 75 First Avenue Unit A	\$0	\$8,755
209315	BM38	Other Housing - Building Maint (Lot 75) 20B First Avenue Unit B	\$0	\$7,166
209316		27 (Lot 98) Second Avenue Maintenance	\$0	\$200
209317		29 (Lot 99) Second Avenue Maintenance	\$0	\$200
209320		50 Railway Avenue Expenses	\$0	\$797
209321		Property Selling Expenses	\$0	\$150
209399		Housing - Allocation of Admin Overheads	\$0	\$13,062
Sub Total - HOUSING OTHER OP/EXP			\$0	\$94,485
OPERATING INCOME				
309303		Other Housing - Reimbursements	(\$200)	\$0
309305		Other Housing - Lot 61 First Ave Rent	\$0	\$0
309306		Other Housing - Lot 103 Second Ave Rent	(\$5,356)	\$0
309310		Other Housing - Lot 81 Danberrin Rent	(\$3,120)	\$0
309312		Other Housing - Lot 110 Second Ave Rent	(\$8,424)	\$0
309313		Other Housing - (Lot 75) 20A First Ave Unit A Rent	(\$3,120)	\$0
309314		Other Housing - (Lot 75) 20B First Ave Unit B Rent	(\$5,356)	\$0
Sub Total - HOUSING OTHER OP/INC			(\$28,696)	\$0
Total - HOUSING OTHER			(\$28,696)	\$94,485
Total - HOUSING			(\$53,100)	\$204,839

Shire of NUNGARIN
DRAFT BUDGET REPORT

		DRAFT BUDGET	
		2023-2024	
G/L	JOB	Income	Expenditure
SANITATION - HOUSEHOLD REFUSE			
OPERATING EXPENDITURE			
210101	Sanitation House - Domestic Refuse Collection	\$0	\$13,070
210102	Sanitation House - Refuse Site Maintenance	\$0	\$38,900
210104	Sanitation House - Recycling Collections	\$0	\$6,825
210105	Sanitation House - Pensioner Refuse Rebate	\$0	\$0
210107	Sanitation House - Depreciation	\$0	\$600
210199	Sanitation House - Administration Allocations	\$0	\$5,225
Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP		\$0	\$64,620
OPERATING INCOME			
310101	Sanitation House - Charges Refuse Removal	(\$19,875)	\$0
Sub Total - SANITATION H/HOLD REFUSE OP/INC		(\$19,875)	\$0
Total - SANITATION HOUSEHOLD REFUSE		(\$19,875)	\$64,620
SANITATION OTHER			
OPERATING EXPENDITURE			
210299	Sanitation Other - Administration Allocations	\$0	\$0
Sub Total - SANITATION OTHER OP/EXP		\$0	\$0
OPERATING INCOME			
310201	Sanitation Other - Drum Muster Reimbursements	\$0	\$0
Sub Total - SANITATION OTHER OP/INC		\$0	\$0
Total - SANITATION OTHER		\$0	\$0
PROTECTION OF THE ENVIRONMENT			
OPERATING EXPENDITURE			
210302	Protect Env - Other Expenditure Landcare	\$0	\$8,654
210303	Protect Env - Landcare Coordinator Staff Costs	\$0	\$4,000
210305	Protect Env - Landcare Office Expenses	\$0	\$200
210309	Protect Env - Wild Dog Program	\$0	\$100
210399	Protect Env - Administration Allocations	\$0	\$5,225
Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP		\$0	\$18,179
OPERATING INCOME			
310301	Protect Env - Government Grants Landcare	(\$12,855)	\$0
310303	Protect Env - Plant Hire Landcare	(\$250)	\$0
Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC		(\$13,105)	\$0
Total - PROTECTION OF THE ENVIRONMENT		(\$13,105)	\$18,179

Shire of NUNGARIN
DRAFT BUDGET REPORT

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

Shire of NUNGARIN
DRAFT BUDGET REPORT

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

Shire of NUNGARIN
DRAFT BUDGET REPORT

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

Shire of NUNGARIN
DRAFT BUDGET REPORT

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

Shire of NUNGARIN
DRAFT BUDGET REPORT

		DRAFT BUDGET	
		2023-2024	
G/L	JOB	Income	Expenditure
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			
STREETS, RD, BRIDGES, DEPOT - CONSTRUCTION			
OPERATING EXPENDITURE			
212199	Transport - Administration Allocations	\$0	\$15,675
Sub Total - ST,RDS,BRIDGES,DEPOT-CONST OP/EXP		\$0	\$15,675
OPERATING INCOME			
312101	Transport - Regional Road Group Grants	(\$238,863)	\$0
312102	Transport - Grants Commission Local Road Grant	\$0	\$0
312103	Transport - Roads to Recovery Grant	(\$191,014)	\$0
312107	Transport - Roads Contribution Income	\$0	\$0
312108	Transport - WSNF Non-Operating Road Grant	(\$334,928)	\$0
312109	Transport - Non-Operating Road Grant LRCI	(\$133,145)	\$0
Sub Total - ST,RDS,BRIDGES,DEPOT - CONST OP/INC		(\$897,950)	\$0
Total - ST,RDS,BRIDGES,DEPOT - CONST		(\$897,950)	\$15,675
STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE			
OPERATING EXPENDITURE			
212201	RM97 Transport - Road Maintenance Council	\$0	\$608,171
212204	Transport - Street Lighting	\$0	\$10,100
212206	RT99 Transport - Street Trees & Watering	\$0	\$8,500
212207	RS99 Transport - Road & Street Signs	\$0	\$12,550
212208	Transport - Loan 68 Interest Depot	\$0	\$8,008
212210	DEPOT Transport - Depot Maintenance	\$0	\$69,578
212211	Wheatbelt Secondary Freight Route Contribution	\$0	\$0
212215	Transport - Depreciation Property, Plant & Equipment	\$0	\$23,920
212216	Transport - Depreciation Infrastructure	\$0	\$622,850
212217	Transport - Fuel Facility Maintenance/Operations	\$0	\$2,215
212299	Transport - Administration Allocations	\$0	\$202,465
Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP		\$0	\$1,568,357
OPERATING INCOME			
312230	Transport - Main Roads Maintenance Grant	(\$94,329)	\$0
312231	Transport - Street Lighting Subsidy	(\$1,830)	\$0
312232	Transport - Fuel Facility Commission	(\$3,500)	\$0
Sub Total - MTCE STREETS ROADS DEPOTS OP/INC		(\$99,659)	\$0
Total - MTCE STREETS ROADS DEPOTS		(\$99,659)	\$1,568,357

Shire of NUNGARIN
DRAFT BUDGET REPORT

		DRAFT BUDGET	
		2023-2024	
G/L	JOB	Income	Expenditure
ROAD PLANT PURCHASES			
OPERATING EXPENDITURE			
212301	Road Plant - Loss on Sale of Assets	\$0	\$0
New	Road Plant - Interest on Loan 70	\$0	\$35,131
212399	Road Plant - Administration Allocations	\$0	\$2,612
Sub Total - ROAD PLANT PURCHASES OP/EXP		\$0	\$37,743
OPERATING INCOME			
312302	Road Plant - Profit on Sale of Assets	\$0	\$0
312303	SALE OF MINOR EQUIPMENT	\$0	\$0
Sub Total - ROAD PLANT PURCHASES OP/INC		\$0	\$0
Total - ROAD PLANT PURCHASES		\$0	\$37,743
Total - TRANSPORT		(\$997,609)	\$1,621,775

Shire of NUNGARIN
DRAFT BUDGET REPORT

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

Shire of NUNGARIN
DRAFT BUDGET REPORT

		DRAFT BUDGET	
		2023-2024	
G/L	JOB	Income	Expenditure
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			
BUILDING CONTROL			
OPERATING EXPENDITURE			
213301	Building - Control Expenses	\$0	\$1,500
213399	Building - Allocation of Admin Overheads	\$0	\$5,225
Sub Total - BUILDING CONTROL OP/EXP		\$0	\$6,725
BUILDING CONTROL OP/INC			
313301	Building - Charges Building Permits	(\$670)	\$0
313302	Commissions - BSL & BRB & BCITF	(\$10)	\$0
Sub Total - BUILDING CONTROL OP/INC		(\$680)	\$0
Total - BUILDING CONTROL		(\$680)	\$6,725
Total - ECONOMIC SERVICES		(\$18,680)	\$89,454

Shire of NUNGARIN
DRAFT BUDGET REPORT

		DRAFT BUDGET	
		2023-2024	
G/L	JOB	Income	Expenditure
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			
PRIVATE WORKS			
OPERATING EXPENDITURE			
214101	Private Works - Expenses	\$0	\$1,165
214199	Private Works - Administration Allocations	\$0	\$10,450
Sub Total - PRIVATE WORKS OP/EXP		\$0	\$11,615
OPERATING INCOME			
314101	Private Works - Fees & Charges	(\$1,165)	\$0
Sub Total - PRIVATE WORKS OP/INC		(\$1,165)	\$0
Total - PRIVATE WORKS		(\$1,165)	\$11,615
PUBLIC WORKS OVERHEADS			
OPERATING EXPENDITURE			
214201	Public Works - Works Supervisor Salaries	\$0	\$107,995
214203	Public Works - Engineering Office/Other Exp	\$0	\$12,219
214204	Public Works - Superannuation of Workmen	\$0	\$88,736
214205	Public Works - Sick/Holiday Pay	\$0	\$73,326
214206	Public Works - Insurance on Works	\$0	\$39,498
214207	Public Works - Protective Clothing	\$0	\$4,700
214208	Public Works - Long Service Leave	\$0	\$10,136
214209	Public Works - Staff Training	\$0	\$21,110
214210	Public Works - Allowances	\$0	\$41,722
214211	Public Works - Safety Management	\$0	\$3,000
214212	Public Works - Minor Equipment Maintenance	\$0	\$7,000
214214	Public Works - Building Maintenance Lot 73 First Avenue	\$0	\$15,612
214298	Public Works - Administration Allocations	\$0	\$0
214299	Less: Allocation of Public Works Overheads	\$0	(\$425,054)
Sub Total - PUBLIC WORKS O/HEADS OP/EXP		\$0	\$0
OPERATING INCOME			
314203	Public Works - Staff Housing Rent 73 First Avenue	\$0	\$0
314204	Public Works - Reimbursements & Contributions	\$0	\$0
Sub Total - PUBLIC WORKS O/HEADS OP/INC		\$0	\$0
Total - PUBLIC WORKS OVERHEADS		\$0	\$0

Shire of NUNGARIN
DRAFT BUDGET REPORT

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

Shire of NUNGARIN
DRAFT BUDGET REPORT

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

Shire of NUNGARIN
DRAFT BUDGET REPORT

		DRAFT BUDGET	
		2023-2024	
G/L	JOB	Income	Expenditure
TRANSFERS TO/FROM RESERVES			
EXPENDITURE			
403201	Transfer to Reserve - Reserve Interest	\$0	\$9,740
404215	Transfer to Office Building Reserve	\$0	\$0
404218	Transfer to Computer Hardware/Software Reserve	\$0	\$0
404220	Transfer to Leave Reserve	\$0	\$0
410110	Transfer to Refuse Site Rehabilitation Reserve	\$0	\$0
410504	Transfer to Community Bus Reserve	\$0	\$0
411203	Transfer to Swimming Pool Reserve	\$0	\$0
412310	Transfer to Plant Reserve	\$0	\$0
414510	Transfer to Building Reserve	\$0	\$0
Sub Total - TRANSFER TO OTHER COUNCIL FUNDS		\$0	\$9,740
INCOME			
504205	Transfer from Leave Reserve	\$0	\$0
504206	Transfer from Computer Hardware/Software Reserve	\$0	\$0
510502	Transfer from Community Bus Reserve	\$0	\$0
511201	Transfer from Swimming Pool Reserve	\$0	\$0
512303	Transfer from Plant Reserve	(\$196,128)	\$0
514501	Transfer from Building Reserve	(\$202,480)	\$0
Sub Total - TRANSFER FROM RESERVE FUNDS		(\$398,608)	\$0
Total - FUND TRANSFER		(\$398,608)	\$9,740
000000	(Surplus) / Deficit - Carried Forward	(\$1,850,000)	\$0
000000	adjust to rates levied	\$0	
Sub Total - SURPLUS C/FWD		(\$1,850,000)	\$0
Total - SURPLUS		(\$1,850,000)	\$0

Shire of NUNGARIN
DRAFT BUDGET REPORT

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

Shire of NUNGARIN
DRAFT BUDGET REPORT

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

Shire of NUNGARIN
DRAFT BUDGET REPORT

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

Shire of NUNGARIN
DRAFT BUDGET REPORT

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

Shire of NUNGARIN
DRAFT BUDGET REPORT

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

Shire of NUNGARIN
DRAFT BUDGET REPORT

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



SHIRE OF NUNGARIN

ADOPTED FEES & CHARGES

2023-2024

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

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

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

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

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

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

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

Details		Fee/Charge	GST	Act or Regulation
CPI Increase	7.60%	GENERAL PURPOSE FUNDING (Where applicable GST is included)		
HOUSING (Where applicable GST is included)				
Rental Housing				
<i>Staff Housing (per week)</i>				
<i>Council owned house provided to staff (may be part of salary package)</i>		\$60		
<i>Private House Rental</i>				
3 x 1 dwelling / week		\$113	N	As per Lease Agreement
4 x 2 dwelling / per week		\$160	N	As per Lease Agreement
Wheatbelt Agcare / per week		\$113	N	As per Lease Agreement
<i>Aged Pensioner Units (per week)</i>				
Pensioner - Single		\$92	N	As per Lease Agreement
Pensioner - Couple		\$113	N	As per Lease Agreement
<i>Bond - Housing</i>				
<i>Payable by all housing tenants. As per REIWA requirements</i>		Equal to four (4) Weeks Rent		
<i>Holiday / Short term rental (outside Pool season)</i>				
2 x 2 dwelling per night		\$111	N	LG Act 1995 Section 6.16
2 x 2 dwelling per week		\$329	N	LG Act 1995 Section 6.16
per night bond (less than a week)		\$215	N	LG Act 1995 Section 6.16
per week bond or more		\$430	N	LG Act 1995 Section 6.16
LIBRARIES (Where applicable GST is included)				
<i>Library</i>				
Lost Books		At Replacement Cost	Y	LG Act 1995 Section 6.16

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

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