

ANNUAL BUDGET 2022-23

SHIRE OF NAREMBREEN
Together we create the opportunity to grow.

1. Focus upon our local drivers to retain and grow existing business, employment and to attract new industry.

2. Internal and external relationships actively grow our Shire population and positive financial position.

3. We contribute to a healthy community.

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SHIRE OF NAREMBEEN

2022/2023 BUDGET

INTRODUCTION



We are pleased to present the Shire of Narembeen's 2022/2023 Budget.

This budget supports the Council in delivering on its goals and vision for the community which it has set in its new Strategic Community Plan document 2022-2032.

The 22/23 budget includes capital expenditure of \$8.8m and operational expenditure of \$7.5m with the major projects itemised below. Delivery of these projects will ensure that the standard of community assets and infrastructure is improved as well as enhancing amenity in our community.

- Administration office and Chamber refurbishment \$120,000
- Staff housing renewal program \$500,000
- Town hall and old church museum restoration \$230,000
- Churchill Street upgrades stage 2 \$350,000
- Thomas Street footpath \$171,000
- Soldiers Road gravel re-sheet and stabilisation \$914,000
- Cramphorne Road upgrades \$520,000
- Narembeen-Kondinin Road upgrades \$2.3m
- Corrigin-Narembeen / South Kuminin intersection improvement \$267,000

The Shire has adopted a 4% increase in rates for 22/23 which will be applied across both GRV and UV properties. A discount of 2% will apply for those who pay their rates early or by the due date. Overall, the Shire expects \$1.92m in income from rates to fund its budget deficiency.

The Shire is once again heavily reliant on grant funding for roads, buildings, and community activities. The Shire acknowledges the continued support of the State and Federal government and many others funding providers without which the Shire could not continue to help the community grow and develop.

Councillors and staff look forward to another rewarding year delivering infrastructure and services to the Narembeen community.

Yours Faithfully,

Kellie Mortimore
Shire President

David Blurton
Chief Executive Officer

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SHIRE OF NAREMBEEN

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2023

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

Together we create the opportunity to grow.

SHIRE OF NAREMBEEN
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2023

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Revenue			
Rates	1,942,098	1,878,801	1,870,449
Operating grants, subsidies and contributions	1,478,268	5,115,589	1,930,586
Fees and charges	596,442	633,207	570,098
Interest earnings	37,193	27,039	43,059
Other revenue	76,000	151,268	74,885
	4,130,001	7,805,904	4,489,077
Expenses			
Employee costs	(2,108,259)	(2,113,738)	(2,030,431)
Materials and contracts	(1,782,263)	(1,568,674)	(1,474,803)
Utility charges	(289,750)	(264,972)	(251,750)
Depreciation on non-current assets	(3,122,135)	(3,106,232)	(2,989,264)
Interest expenses	(40,201)	(32,631)	(44,108)
Insurance expenses	(224,400)	(204,741)	(199,607)
Other expenditure	(17,000)	(44,439)	(56,500)
	(7,584,008)	(7,335,427)	(7,046,463)
	(3,454,007)	470,477	(2,557,386)
Non-operating grants, subsidies and contributions	6,060,601	1,386,348	5,261,461
Profit on asset disposals	199,288	5,534	62,968
Loss on asset disposals	(24,320)	0	(98,536)
	6,235,569	1,391,882	5,225,893
Net result for the period	2,781,562	1,862,359	2,668,507
Total comprehensive income for the period	2,781,562	1,862,359	2,668,507

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

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

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		1,942,098	1,910,925	1,870,449
Operating grants, subsidies and contributions		1,478,268	5,618,300	225,058
Fees and charges		596,442	633,207	1,313,626
Interest received		37,193	27,039	43,059
Goods and services tax received		0	(32,835)	0
Other revenue		76,000	151,268	74,885
		4,130,001	8,307,904	3,527,077
Payments				
Employee costs		(2,108,259)	(2,116,050)	(2,030,431)
Materials and contracts		(1,782,263)	(1,241,675)	(1,474,803)
Utility charges		(289,750)	(264,972)	(251,750)
Interest expenses		(40,201)	(44,108)	(44,108)
Insurance paid		(224,400)	(204,741)	(199,607)
Goods and services tax paid		0	0	0
Other expenditure		(17,000)	(44,439)	(56,500)
		(4,461,873)	(3,915,985)	(4,057,199)
Net cash provided by (used in) operating activities	4	(331,872)	4,391,919	(530,122)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for financial assets at amortised cost - self supporting loans	7	0	0	(15,264)
Payments for purchase of property, plant & equipment	5(a)	(2,417,481)	(732,601)	(2,186,365)
Payments for construction of infrastructure	5(a)	(6,402,130)	(3,027,640)	(5,401,489)
Non-operating grants, subsidies and contributions		6,060,601	1,386,709	5,261,461
Proceeds from sale of property, plant and equipment	5(b)	370,000	462,639	721,664
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	15,546	15,264	15,264
Net cash provided by (used in) investing activities		(2,373,464)	(1,895,629)	(1,604,729)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(74,876)	(86,671)	(86,671)
Net cash provided by (used in) financing activities		(74,876)	(86,671)	(86,671)
Net increase (decrease) in cash held		(2,780,212)	2,409,619	(2,221,522)
Cash at beginning of year		8,649,648	6,240,029	6,239,714
Cash and cash equivalents at the end of the year	4	5,869,436	8,649,648	4,018,192

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

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

OPERATING ACTIVITIES

Net current assets at start of financial year - surplus/(deficit)

Revenue from operating activities (excluding rates)

Specified area and ex gratia rates
Operating grants, subsidies and contributions
Fees and charges
Interest earnings
Other revenue
Profit on asset disposals

Expenditure from operating activities

Employee costs
Materials and contracts
Utility charges
Depreciation on non-current assets
Interest expenses
Insurance expenses
Other expenditure
Loss on asset disposals

Non-cash amounts excluded from operating activities

Amount attributable to operating activities

INVESTING ACTIVITIES

Non-operating grants, subsidies and contributions
Payments for property, plant and equipment
Payments for construction of infrastructure
Proceeds from disposal of assets
Proceeds from financial assets at amortised cost - self supporting loans

Amount attributable to investing activities

FINANCING ACTIVITIES

Repayment of borrowings
Transfers to cash backed reserves (restricted assets)
Transfers from cash backed reserves (restricted assets)

Amount attributable to financing activities

Budgeted deficiency before general rates

Estimated amount to be raised from general rates

Net current assets at end of financial year - surplus/(deficit)

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Net current assets at start of financial year - surplus/(deficit)	2,708,224	2,430,458	2,363,237
Revenue from operating activities (excluding rates)			
Specified area and ex gratia rates	21,385	21,385	21,385
Operating grants, subsidies and contributions	1,478,268	5,115,589	1,930,586
Fees and charges	596,442	633,207	570,098
Interest earnings	37,193	27,039	43,059
Other revenue	76,000	151,268	74,885
Profit on asset disposals	199,288	5,534	62,968
	2,408,576	5,954,022	2,702,981
Expenditure from operating activities			
Employee costs	(2,108,259)	(2,113,738)	(2,030,431)
Materials and contracts	(1,782,263)	(1,568,671)	(1,474,803)
Utility charges	(289,750)	(264,972)	(251,750)
Depreciation on non-current assets	(3,122,135)	(3,106,232)	(2,989,264)
Interest expenses	(40,201)	(32,631)	(44,108)
Insurance expenses	(224,400)	(204,741)	(199,607)
Other expenditure	(17,000)	(44,439)	(56,500)
Loss on asset disposals	(24,320)	0	(98,536)
	(7,608,328)	(7,335,424)	(7,144,999)
Non-cash amounts excluded from operating activities	2,947,167	3,104,657	3,024,832
Amount attributable to operating activities	455,639	4,153,713	946,051
INVESTING ACTIVITIES			
Non-operating grants, subsidies and contributions	6,060,601	1,386,348	5,261,461
Payments for property, plant and equipment	(2,417,481)	(732,601)	(2,186,365)
Payments for construction of infrastructure	(6,402,130)	(3,027,640)	(5,401,489)
Proceeds from disposal of assets	370,000	462,639	721,664
Proceeds from financial assets at amortised cost - self supporting loans	15,546	15,264	15,264
Amount attributable to investing activities	(2,373,464)	(1,895,990)	(1,589,465)
FINANCING ACTIVITIES			
Repayment of borrowings	(74,876)	(86,671)	(86,671)
Transfers to cash backed reserves (restricted assets)	(837,749)	(1,320,244)	(1,118,979)
Transfers from cash backed reserves (restricted assets)	909,737	0	0
Amount attributable to financing activities	(2,888)	(1,406,915)	(1,205,650)
Budgeted deficiency before general rates	(1,920,713)	850,808	(1,849,065)
Estimated amount to be raised from general rates	1,920,713	1,857,416	1,849,065
Net current assets at end of financial year - surplus/(deficit)	0	2,708,224	0

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

NOTES TO AND FORMING PART OF THE STATUTORY BUDGET 2022-23

SHIRE OF NAREMBEEN



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SHIRE OF NAREMBEEN

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2023

1 (a) BASIS OF PREPARATION

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

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

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

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

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

The local government reporting entity

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

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

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

2021/22 actual balances

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

Budget comparative figures

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

Comparative figures

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

Initial application of accounting standards

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

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2020-6 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current - Deferral of Effective Date

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

New accounting standards for application in future years

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

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

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

Judgements, estimates and assumptions

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

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

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

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

Rounding off figures

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

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

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

REVENUES

RATES

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

SERVICE CHARGES

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

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

PROFIT ON ASSET DISPOSAL

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

1 (c) KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE

Governance

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

General purpose funding

To collect revenue to allow for the provision of services.

Law, order, public safety

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

Health

To provide an operational framework for environmental and community health.

Housing

The provision of housing to staff.

Community amenities

The provision of services required by the community.

Recreation and culture

To establish and effectively manage infrastructure and resources that help to maintain the social well being of the community.

Transport

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

Economic services

To help promote the Shire and its economic wellbeing.

Other property and services

To monitor and control Council's overheads operating account.

ACTIVITIES

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

Rates, general purpose government grants and interest revenue.

Supervision of various by-laws, fire prevention, emergency services and animal control

Food quality and pest control, operation of child health clinic, dental surgery and medical centre.

Maintenance of staff and rental housing.

Rubbish collection services, operation of tip, noise control, administration of town planning scheme, maintenance of cemetery, conveniences, storm water drainage, protection of the environment and Community Resource Centre operations.

Maintenance of public halls, aquatic centre and various sporting facilities. Provision and maintenance of parks, gardens, reserves and playgrounds. Operation of library and maintenance of museums and other cultural facilities

Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, depot maintenance and airfield maintenance

The regulation and provision of tourism, area promotion, building control, saleyards, noxious weeds, vermin control, plant nursery and standpipes

Private Works operations, plant repairs and operation costs. Maintenance of commercial buildings

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

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2022/23 Budgeted rate revenue	2022/23 Budgeted interim rates	2022/23 Budgeted back rates	2022/23 Budgeted total revenue	2021/22 Actual total revenue	2021/22 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) Differential general rates or general rates										
Town	GRV	0.12370	224	1,951,900	241,450	0	0	241,450	229,665	229,665
Rural	UV	0.01236	321	134,448,500	1,661,918	0	0	1,661,918	1,611,229	1,606,995
Mining	UV	0.01236	1	55,000	680	0	0	680	1,845	1,845
Sub-Total			546	136,455,400	1,904,048	0	0	1,904,048	1,842,739	1,838,505
Minimum payment										
		\$								
Town	GRV	485	15	9,690	7,275	0	0	7,275	6,692	6,692
Rural	UV	485	42	756,100	20,370	0	0	20,370	19,598	19,598
Mining	UV	485	32	303,278	15,520	0	0	15,520	13,500	12,427
			635	137,524,468	1,947,213	0	0	1,947,213	1,882,529	1,877,223
Discounts on general rates (Refer note 2(e))								(26,500)	(25,113)	(28,158)
Total amount raised from general rates								1,920,713	1,857,416	1,849,065
(ii) Specified area and ex gratia rates										
Ex-gratia rates										
CBH					21,385	0	0	21,385	21,385	21,385
Total specified area and ex gratia rates								21,385	21,385	21,385
Total rates								1,942,098	1,878,801	1,870,449

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

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

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

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	31/08/2022			7.0%
Option two				
First instalment	31/08/2022	0	0.0%	7.0%
Second instalment	31/10/2022	10	5.5%	7.0%
Third instalment	9/01/2023	10	5.5%	7.0%
Fourth instalment	9/03/2023	10	5.5%	7.0%

	2022/23 Budget revenue	2021/22 Actual revenue	2021/22 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	2,450	2,360	2,400
Instalment plan interest earned	5,000	5,323	4,500
Unpaid rates and service charge interest earned	10,000	8,831	10,000
	17,450	16,514	16,900

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

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

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

(d) Service Charges

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

(e) Early payment discounts

Rate, fee or charge to which discount is granted	Discount %	2022/23 Budget	2021/22 Actual	2021/22 Budget	Circumstances in which discount is granted
Discount for prompt payment	2.0%	\$ 26,500	\$ 25,113	\$ 28,158	Ratepayers are provided a discount for payment in full on or before the due date.
		26,500	25,113	28,158	

3. NET CURRENT ASSETS

	Note	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
		\$	\$	\$
(a) Composition of estimated net current assets				
Current assets				
Cash and cash equivalents - unrestricted	4	590,602	3,298,826	85,890
Cash and cash equivalents - restricted	4	5,278,834	5,350,822	3,932,302
Financial assets - unrestricted		(15,546)	0	(3,676)
Receivables		311,670	311,670	357,264
Inventories		13,372	13,372	13,372
		6,178,932	8,974,690	4,385,152
Less: current liabilities				
Trade and other payables		(605,324)	(605,324)	(123,672)
Contract liabilities		(1,217,614)	(1,217,614)	0
Long term borrowings	7	74,876	0	0
Employee provisions		(309,959)	(309,959)	(329,178)
		(2,058,021)	(2,132,897)	(452,850)
Net current assets		4,120,911	6,841,793	3,932,302
Less: Total adjustments to net current assets	3.(c)	(4,120,911)	(4,133,569)	(3,932,302)
Net current assets used in the Rate Setting Statement		0	2,708,224	0

3. NET CURRENT ASSETS (CONTINUED)

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

Items excluded from calculation of budgeted deficiency

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

(b) Non-cash amounts excluded from operating activities

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

	Note	2022/23 Budget 30 June 2023	2021/22 Actual 30 June 2022	2021/22 Budget 30 June 2022
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	5(b)	(199,288)	(5,534)	(62,968)
Add: Loss on disposal of assets	5(b)	24,320	0	98,536
Add: Depreciation on assets	6	3,122,135	3,106,232	2,989,264

SHIRE OF NAREMBEEN

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2023

Movement in non-current pensioner deferred rates

	0	3,959	
Non cash amounts excluded from operating activities	2,947,167	3,104,657	3,024,832

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

(c) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - restricted reserves	8	(4,061,581)	(4,133,569)	(3,932,302)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		(74,876)	0	0
Total adjustments to net current assets		(4,120,911)	(4,133,569)	(3,932,302)

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

3 (d) NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

Superannuation

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

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

LAND HELD FOR RESALE

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

CONTRACT LIABILITIES

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

CONTRACT ASSETS

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

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

4. RECONCILIATION OF CASH

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

	Note	2022/23 Budget	2021/22 Actual	2021/22 Budget
Cash at bank and on hand		\$ 1,735,869	\$ 4,516,081	\$ 85,890
Term deposits		4,133,567	4,133,567	3,932,302
Total cash and cash equivalents		5,869,436	8,649,648	4,018,192
Held as				
- Unrestricted cash and cash equivalents	3(a)	590,602	3,298,826	85,890
- Restricted cash and cash equivalents	3(a)	5,278,834	5,350,822	3,932,302
		5,869,436	8,649,648	4,018,192
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		5,278,834	5,350,822	3,932,302
		5,278,834	5,350,822	3,932,302
The restricted assets are a result of the following specific purposes to which the assets may be used:				
Financially backed reserves	8	4,061,581	4,133,569	3,932,302
Contract liabilities		1,217,253	1,217,253	
		5,278,834	5,350,822	3,932,302
Reconciliation of net cash provided by operating activities to net result				
Net result		2,781,562	1,862,359	2,668,507
Depreciation	6	3,122,135	3,106,232	2,989,264
(Profit)/loss on sale of asset	5(b)	(174,968)	(5,534)	35,568
(Increase)/decrease in receivables		0	(87,353)	250,000
Increase/(decrease) in payables		0	313,210	0
Increase/(decrease) in contract liabilities		0	589,353	(1,212,000)
Non-operating grants, subsidies and contributions		(6,060,601)	(1,386,348)	(5,261,461)
Net cash from operating activities		(331,872)	4,391,919	(530,122)

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

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

5. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program							2022/23 Budget total	2021/22 Actual total	2021/22 Budget total
	Governance	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<i>Property, Plant and Equipment</i>										
Buildings - non-specialised	0	500,000	0	0	0	0	0	500,000	0	500,000
Buildings - specialised	120,000	0	30,000	306,459	30,000	0	0	486,459	338,658	577,525
Furniture and equipment	10,000	0	116,842	150,000	0	0	0	276,842	28,518	70,000
Plant and equipment	0	0	0	0	100,000	70,000	984,180	1,154,180	365,425	1,038,840
	130,000	500,000	146,842	456,459	130,000	70,000	984,180	2,417,481	732,601	2,186,365
<i>Infrastructure</i>										
Infrastructure - roads	0	0	0	0	5,582,597	0	0	5,582,597	2,023,934	3,878,841
Infrastructure - footpaths	0	0	0	0	521,761	0	0	521,761	499,786	735,325
Infrastructure - parks and ovals	0	0	35,000	212,772	0	0	0	247,772	503,920	787,323
Other infrastructure	0	0	0	0	0	50,000	0	50,000		
	0	0	35,000	212,772	6,104,358	50,000	0	6,402,130	3,027,640	5,401,489
Total acquisitions	130,000	500,000	181,842	669,231	6,234,358	120,000	984,180	8,819,611	3,760,241	7,587,854

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

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

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

5. FIXED ASSETS

(b) Disposals of Assets

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

	2022/23 Budget Net Book Value	2022/23 Budget Sale Proceeds	2022/23 Budget Profit	2022/23 Budget Loss	2021/22 Actual Net Book Value	2021/22 Actual Sale Proceeds	2021/22 Actual Profit	2021/22 Actual Loss	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Governance	0	0	0	0	57,789	57,789	0	0	69,441	69,000	937	(1,378)
Health	0	0	0	0	32,937	32,937	0	0	11,309	24,000	12,691	0
Housing	0	0	0	0	333,442	333,442	0	0	480,615	473,664	42,833	(49,784)
Economic services	41,857	50,000	8,143	0	0	0	0	0	50,258	50,000	0	(258)
Other property and services	153,175	320,000	191,145	(24,320)	32,937	38,471	5,534	0	145,609	105,000	6,507	(47,116)
	195,032	370,000	199,288	(24,320)	457,105	462,639	5,534	0	757,232	721,664	62,968	(98,536)
By Class												
<i>Property, Plant and Equipment</i>												
Land - freehold land	0	0	0	0	45,000	45,000	0	0	78,664	33,664		(45,000)
Buildings - non-specialised	0	0	0	0	288,442	379,168	0	0	401,951	440,000	42,833	(4,784)
Plant and equipment	195,032	370,000	199,288	(24,320)	123,663	38,471	5,534	0	276,617	248,000	20,135	(48,752)
	195,032	370,000	199,288	(24,320)	457,105	462,639	5,534	0	757,232	721,664	62,968	(98,536)

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

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

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

6. ASSET DEPRECIATION

By Program

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

By Class

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - parks and ovals

2022/23 Budget	2021/22 Actual	2021/22 Budget
\$	\$	\$
58,668	56,381	56,772
25,860	25,380	42,890
43,897	45,256	40,000
74,820	73,431	73,972
107,196	105,182	105,644
585,948	574,958	563,684
1,783,668	1,750,109	1,647,022
64,284	63,370	55,200
377,794	412,166	404,080
3,122,135	3,106,232	2,989,264
127,523	109,521	108,593
405,801	391,010	394,717
38,500	37,969	37,969
528,900	487,520	503,135
1,700,099	1,772,312	1,631,951
8,250	8,292	8,292
7,862	7,862	7,862
305,200	291,746	296,745
3,122,135	3,106,232	2,989,264

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	30 to 50 years
Buildings - specialised	50 to 80 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	20 to 80 years
Infrastructure - footpaths	20 years
Infrastructure - drainage	80 years
Infrastructure - parks and ovals	10 to 60 Years

AMORTISATION

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

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

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

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

7. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2022/23	2022/23	Budget	2022/23	Actual	2021/22	2021/22	Actual	2021/22	Budget	2021/22	2021/22	Budget	2021/22
				Principal	Budget	Budget	Principal	Principal		Actual	Actual	Actual	Principal	Budget	Budget	Budget	Principal	Principal
				1 July 2022	New Loans	Repayments	outstanding 30 June 2023	Repayments	1 July 2021	New Loans	Repayments	30 June 2022	Repayments	1 July 2021	New Loans	Repayments	30 June 2022	Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance																		
129 - Solar Panels	129	WATC	2.69%	0	0	0	0	0	15,390	0	(15,390)	0	(71)	15,390	0	(15,390)	0	(311)
Housing																		
Recreation and culture																		
Swimming Pool	125	WATC	6.68%	137,068	0	(23,935)	113,133	(8,763)	159,480	0	(22,412)	137,068	(8,254)	159,480	0	(22,412)	137,068	(10,285)
Recreation Centre	128	WATC	5.26%	574,248	0	(35,395)	538,853	(29,745)	607,852	0	(33,605)	574,248	(23,170)	607,850	0	(33,605)	574,246	(31,537)
				711,315	0	(59,330)	651,985	(38,508)	782,722	0	(71,407)	711,315	(31,495)	782,720	0	(71,407)	711,313	(42,133)
Self Supporting Loans																		
Housing																		
Aged Homes	172E	WATC	4.23%	22,105	0	(4,059)	18,046	(893)	25,997	0	(3,892)	22,105	(1,052)	25,998	0	(3,892)	22,106	(1,059)
Recreation and culture																		
Mt Walker Tennis Club	130	WATC	1.09%	11,396	0	(3,758)	7,638	(114)	15,113	0	(3,717)	11,396	(83)	15,113	0	(3,717)	11,396	(155)
Narembreen Bowling Clt	131	WATC	1.60%	72,345	0	(7,729)	64,616	(686)	80,000	0	(7,655)	72,345	0	80,000	0	(7,655)	72,345	(761)
				105,846	0	(15,546)	90,300	(1,693)	121,110	0	(15,264)	105,846	(1,135)	121,111	0	(15,264)	105,847	(1,974)
				817,161	0	(74,876)	742,285	(40,201)	903,832	0	(86,671)	817,161	(32,631)	903,831	0	(86,671)	817,160	(44,108)

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.

7. INFORMATION ON BORROWINGS

(b) New borrowings - 2022/23

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

(c) Unspent borrowings

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

(d) Credit Facilities

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	200,000	200,000	200,000
Bank overdraft at balance date	0	0	0
Credit card limit	50,000	50,000	50,000
Credit card balance at balance date	(5,200)	(7,560)	0
Total amount of credit unused	244,800	242,440	250,000
Loan facilities			
Loan facilities in use at balance date	742,285	817,161	817,160

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2022	2022/23 Budgeted Increase/ (Decrease)	Amount as at 30th June 2023
			\$	\$	\$
Bank Name	Cashflow		200,000	0	200,000
			200,000	0	200,000

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

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

8. FINANCIALLY BACKED RESERVES

(a) Financially Backed Reserves - Movement

	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance	2021/22 Actual Opening Balance	2021/22 Actual Transfer to	2021/22 Actual Transfer (from)	2021/22 Actual Closing Balance	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation	0	0	0	0	0	0	0	0	0	0	0	0
Restricted by council												
(a) Leave reserve	264,014	0	0	264,014	263,477	537	0	264,014	263,476	0	0	263,476
(b) Plant reserve	585,940	83,245	0	669,185	567,212	18,728	0	585,940	567,212	17,580	0	584,792
(c) Other reserves - Infrastructure	1,631,810	549,122	(259,737)	1,921,195	1,383,640	248,170	0	1,631,810	1,383,640	346,260	0	1,729,900
(d) Other reserves - Land Development	373,254	0	(250,000)	123,254	71,660	301,594	0	373,254	71,659	301,550	0	373,209
(e) Other reserves - Avoca Fram/Wadderin Reserve	45,761	34,500	0	80,261	45,666	95	0	45,761	45,666	0	0	45,666
(f) Other reserves - Recreation	613,980	0	0	613,980	168,508	445,472	0	613,980	168,508	445,174	0	613,682
(g) Other reserves - Housing	479,509	80,323	(400,000)	159,832	182,517	296,992	0	479,509	182,517	0	0	182,517
(h) Other reserves- Heritage	20,284	0	0	20,284	20,262	22	0	20,284	20,262	0	0	20,262
(i) Other reserves - Medical Funds	90,365	0	0	90,365	90,188	177	0	90,365	90,188	0	0	90,188
(j) Other reserves - Bendinger Landfill Renewal	28,652	90,559	0	119,211	20,195	8,457	0	28,652	20,195	8,415	0	28,610
	4,133,569	837,749	(909,737)	4,061,581	2,813,325	1,320,244	0	4,133,569	2,813,323	1,118,979	0	3,932,302
	4,133,569	837,749	(909,737)	4,061,581	2,813,325	1,320,244	0	4,133,569	2,813,323	1,118,979	0	3,932,302

(b) Financially Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Leave reserve	Ongoing	To be used to fund annual and long service leave requirements
(b) Plant reserve	Ongoing	To be used to assist in the replacement and upgrade of Shire plant and equipment
(c) Other reserves - Infrastructure	Ongoing	To be used to for the construction of new or significantly improved infrastructure
(d) Other reserves - Land Development	Ongoing	To be used to finance future development within the Shire
(e) Other reserves - Avoca Fram/Wadderin Reserve	Ongoing	To be used to develop Avoca Farm
(f) Other reserves - Recreation	Ongoing	To be used to provide new or upgrade existing recreation facilities within the Shire
(g) Other reserves - Housing	Ongoing	To be used for the construction of new Shire housing and refurbishment of existing houses
(h) Other reserves- Heritage	Ongoing	To be used to finance the maintenance of historical buildings within the Shire
(i) Other reserves - Medical Funds	Ongoing	To be used to assist in the future attraction and retention of medical services
(j) Other reserves - Bendinger Landfill Renewal	Ongoing	To be used to assist in the future upgrade of plant, machinery and other requirements at Bendinger Landfill Site

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

9. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
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
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

10. PROGRAM INFORMATION

Income and expenses	2022/23 Budget	2021/22 Actual	2021/22 Budget
Income excluding grants, subsidies and contributions	\$	\$	\$
Governance	48,500	49,326	38,937
General purpose funding	1,987,548	1,913,482	1,922,450
Law, order, public safety	57,231	55,464	55,093
Health	0	2,145	12,691
Housing	84,321	87,694	120,294
Community amenities	216,482	213,087	182,604
Recreation and culture	58,000	68,537	57,350
Transport	5,000	64,986	4,000
Economic services	114,993	100,263	91,350
Other property and services	278,946	140,864	136,690
	2,851,021	2,695,848	2,621,459
Operating grants, subsidies and contributions			
Governance	0	2,160	0
General purpose funding	477,524	2,981,627	1,004,588
Law, order, public safety	14,360	12,801	16,000
Community amenities	165,000	252,622	159,000
Recreation and culture	20,795	9	26,500
Transport	617,577	1,697,196	546,886
Economic services	183,012	169,174	177,612
	1,478,268	5,115,589	1,930,586
Non-operating grants, subsidies and contributions			
Community amenities	0	20,984	1,093,684
Recreation and culture	1,880,584	448,152	710,964
Transport	4,180,017	917,212	3,456,813
	6,060,601	1,386,348	5,261,461
Total Income	10,389,890	9,197,785	9,813,506
Expenses			
Governance	(229,662)	(1,410,106)	(231,829)
General purpose funding	(170,396)	(31,369)	(168,579)
Law, order, public safety	(186,341)	(110,435)	(193,936)
Health	(191,819)	(157,615)	(184,767)
Housing	(166,036)	(93,912)	(226,672)
Community amenities	(1,162,332)	(731,583)	(1,145,727)
Recreation and culture	(1,532,975)	(1,283,512)	(1,402,106)
Transport	(3,281,119)	(2,682,680)	(2,970,183)
Economic services	(550,919)	(413,170)	(509,424)
Other property and services	(136,729)	(421,044)	(111,776)
Total expenses	(7,608,328)	(7,335,426)	(7,144,999)
Net result for the period	2,781,562	1,862,359	2,668,507

11. OTHER INFORMATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	12,500	7,526	13,500
- Other funds	7,500	5,359	15,059
Self Supporting Loan Interest	2,193	0	0
Other interest revenue (refer note 1b)	15,000	14,154	14,500
	37,193	27,039	43,059
* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5%.			
(b) Other revenue			
Reimbursements and recoveries	76,000	151,268	74,885
	76,000	151,268	74,885
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	52,000	48,300	60,000
	52,000	48,300	60,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	40,201	32,631	44,108
	40,201	32,631	44,108
(e) Write offs			
General rate	5,000	6,052	5,000
Fees and charges	5,000	0	5,000
	10,000	6,052	10,000

12. ELECTED MEMBERS REMUNERATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Elected member Cr KM Mortimore			
President's allowance	7,200	7,000	7,000
Meeting attendance fees	3,240	4,010	4,500
Travel reimbursement	456	403	0
	10,896	11,413	11,500
Elected member Cr SW Stirrat			
Deputy President's allowance	1,800	1,750	1,750
Meeting attendance fees	3,240	3,230	3,528
Travel reimbursement	2,314	2,520	0
	7,354	7,500	5,278
Elected member Cr M Currie			
Meeting attendance fees	3,240	1,920	2,480
Travel reimbursement	0	14	0
	3,240	1,934	2,480
Elected member Cr H Cusack			
Meeting attendance fees	3,240	1,680	2,400
Travel reimbursement	230	101	2,700
	3,470	1,781	5,100
Elected member Cr T Cole			
Meeting attendance fees	3,240	1,920	2,480
Travel reimbursement	0	315	0
	3,240	2,235	2,480
Elected member CR W Milner			
Meeting attendance fees	3,240	2,240	2,560
Travel reimbursement	0	0	0
	3,240	2,240	2,560
Elected member Cr C Bray			
Meeting attendance fees	3,240	1,840	2,640
Travel reimbursement	0	0	1,700
	3,240	1,840	4,340
Elected member Cr AM Hardham			
Meeting attendance fees	3,240	1,600	2,640
Travel reimbursement	0	0	0
	3,240	1,600	2,640
Total Elected Member Remuneration	37,920	30,543	36,378
President's allowance	7,200	7,000	7,000
Deputy President's allowance	1,800	1,750	1,750
Meeting attendance fees	25,920	18,440	23,228
Travel reimbursement	3,000	3,353	4,400
	37,920	30,543	36,378

12. INVESTMENT IN JOINT ARRANGEMENTS

- (i) The Shire together with the Department of Housing have a joint venture arrangement with regard to the provision of 9 housing units in the Narembeen Townsite.
- (ii) The Shire together with the Shires of Corrigin, Kondinin and Kulin (RorROC) have a joint agreement with regard to the waste facility on the Kondinin Narembeen Road. Council's share of this facility is included as RoeROC Assets.

Council's share of these assets are included in Property, Plant and Equipment is as follows.

	2022/23 Budget	2021/22 Actual	2021/22 Budget
Non-current assets	\$	\$	\$
RoeROC assets	29,066	29,298	160,637
Land and building (DOH JVA)	1,146,075	1,146,075	1,146,075
Less: accumulated depreciation	(132,537)	(129,304)	(126,150)
	1,042,604	1,046,069	1,180,562

SIGNIFICANT ACCOUNTING POLICIES

INTERESTS IN JOINT ARRANGEMENTS

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

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

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

13. TRUST FUNDS

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

Detail	Balance 30 June 2022	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2023
Wheatbelt Railway Retention Alliance	\$ 3,272	\$ 55	\$ 0	\$ 3,327
				0
	3,272	55	0	3,327

OPERATING ACTIVITIES 2022-23

SHIRE OF NAREMBEEN



Shire of Narembeen
Annual Financial Budget
For the Year Ending 30 June 2023
Schedule 3 - General Purpose Funding

Account Name		2022/2023	2021/2022	2021/2022	2021/2022
		Budget	Current Budget	Original Budget	Actuals
		30/06/2023	30/06/2022	30/06/2022	30/06/2022
Rate Revenue - Expenditure		\$	\$	\$	\$
3112000	Rates Write Off - Expense	5,000	5,000	5,000	6,052
3115000	Rates - Administration Allocated	148,146	147,579	147,579	8,212
3116000	Rate Recovery Costs (Legal + Debt Collection) - Expense	6,000	5,000	5,000	8,443
3118000	Rates Valuation Costs - Expense	10,250	10,000	10,000	8,637
3119000	Rates Title Searches - Expense	1,000	1,000	1,000	25
Total General Purpose Funding Expenditure		170,396	168,579	168,579	31,369
Rate Revenue - Income					
3111000	Discount on Rates Received Early (2%) - Expense	(26,500)	(28,158)	(28,158)	(25,113)
3121300	Interest on Rates Instalments - Income	5,000	4,500	4,500	5,323
3121400	Collection) - Income	5,500	5,000	5,000	7,197
3121600	Rate Enquiry Fee - Income	2,000	2,600	2,600	60
3122000	Rates (GRV, UV) - Income	1,947,213	1,877,223	1,877,223	1,882,529
4221600	Rates Instalment Admin Fee - Income	2,450	2,400	2,400	2,360
3128000	Ex Gratia Rates (CBH) - Income	21,385	21,385	21,385	21,385
3129000	Rates Non-Payment Penalty - Income	10,000	10,000	10,000	8,831
5129000	FESA Levy Interest - Income	500	500	500	369
Total		1,967,548	1,895,449	1,895,449	1,902,941
General Purpose Grants - Income					
3221100	Financial Assistance Grant Operating (LG Grants Commission) - Income	330,828	646,618	631,479	1,968,178
1212500	Financial Assistance Grant Funding - Roads (LG	146,696	424,240	373,110	863,071
Total		477,524	1,070,858	1,004,589	2,831,249
Other General Purpose Grant - Income					
3323000	Interest Received	20,000	27,000	27,000	10,541
3323001	Other Miscellaneous Revenue (Unforecast Grants &	0	0	0	150,378
Total		20,000	27,000	27,000	160,919
Total General Purpose Funding Income		2,465,072	2,993,307	2,927,038	4,895,109

Shire of Narembeen
Annual Financial Budget
For the Year Ending 30 June 2023
Schedule 4 - Governance

Account Name	2022/2023	2021/2022	2021/2022	2021/2022
	Budget	Current Budget	Original Budget	Actuals
	30/06/2023	30/06/2022	30/06/2022	30/06/2022
	\$	\$	\$	\$
Member of Council - Expenditure				
4111000 Councillor Travel Expense	3,000	5,000	5,000	4,388
4111100 Councillor Sitting Fees - Expense	25,920	22,000	22,000	20,480
4111500 Councillor Deputy Presidents Allowance - Expense	1,800	1,750	1,750	1,752
4112000 Councillor Conference Costs - Expense	15,000	15,000	15,000	14,739
4112010 Members of Council - Administration Allocated	148,146	147,579	147,579	8,212
4113000 Councillor Election Costs - Expense	0	3,000	3,000	4,018
4114000 Councillor Presidents Allowance - Expense	7,200	7,000	7,000	7,581
4115000 Councillor Refreshments & Receptions - Expense	13,000	15,000	15,000	9,128
4118000 Councillor Donations / Gifts / Awards - Expense	15,000	15,000	15,000	19,248
4211010 Councillor Other Costs - Expense	600	500	500	696
	229,666	231,829	231,829	90,242
Administration General - Expenditure				
4211000 Depreciation	58,668	56,772	56,772	56,381
4211020 Admin Office/Surrounds Maintenance	55,828	47,004	47,004	59,769
4211150 General Operating Costs	125,000	112,000	112,000	132,677
4211200 Admin Office Equipment (Maintenance) - Expense	1,000	1,000	1,000	1,764
Admin Office Computer Equipment (Maintenance) - Expense	30,000	40,000	40,000	50,233
4211501 Communications and Branding	5,000	10,250	10,250	621
4212010 Admin Office Vehicle Costs - Expense	13,500	12,500	12,500	11,116
4212000 Loss on Sale of Assets - Expense	0	1,378	1,378	0
4212100 Admin Office Uniforms - Expense	4,000	4,000	4,000	3,375
Admin Office Asset Management & Valuations - Expense	45,000	20,000	20,000	0
4212200 Expense	45,000	20,000	20,000	0
4212700 Administrative Contractors/Consultants	85,000	85,000	85,000	72,173
4111300 Audit Fees - Expense	52,000	60,000	60,000	48,300
4212800 Admin Office Fringe Benefits Tax - Expense	35,000	33,565	33,565	39,966
4213200 Admin Office Staff Training - Expense	10,000	10,000	10,000	5,576

Shire of Narembreen
Annual Financial Budget
For the Year Ending 30 June 2023
Schedule 4 - Governance

Account Name		2022/2023	2021/2022	2021/2022	2021/2022
		Budget	Current Budget	Original Budget	Actuals
Administration General - Expenditure (Continued)					
4215000	Admin Office Insurance - Expense	185,000	165,650	165,650	202,485
4218000	Admin Employee Costs	680,402	674,025	674,025	657,697
4211021	Building Maintenance Salaries - Admin	38,202	66,767	66,767	34,052
4128200	Debtor Write Offs	5,000	5,000	5,000	0
4212401	Loan 129 - Solar Panels Loan Interest	0	311	311	71
4220000	Reallocation of Employee Housing Costs	59,323	87,345	87,345	24,258
	Sub-Total	1,487,923	1,492,567	1,492,567	1,402,893
4212001	Administration Allocated to Programs	(1,487,927)	(1,492,567)	(1,492,567)	(83,029)
	Total	-4	0	0	1,319,864
	Total Governance Expenditure	229,662	231,829	231,829	1,410,106
Administration General - Income					
4221400	Admin Office Insurance Reimbursements - Income	22,000	24,682	10,000	20,890
4221000	Profit on Sale of Assets	0	937	937	0
4222000	Admin Office Public Photocopying / Admin Fee -	500	500	500	719
4224000	Admin Office Dept. of Transport Licencing - Income	16,000	17,500	17,500	13,480
4226000	Admin Reimbursements - Income	10,000	10,000	10,000	10,648
		48,500	53,619	38,937	45,736
	Total Governance Income	48,500	53,619	38,937	51,486

Shire of Narembeen
Annual Financial Budget
For the Year Ending 30 June 2023
Schedule 5 - Law, Order & Public Safety

Account Name	2022/2023	2021/2022	2021/2022	2021/2022
	Budget	Current Budget	Original Budget	Actuals
	30/06/2023	30/06/2022	30/06/2022	30/06/2022
Fire Prevention - Expenditure	\$	\$	\$	\$
5111000 Depreciation	25,860	42,890	42,890	25,380
5111100 Fire Brigade Vehicle Costs - Expense	1,000	1,000	1,000	64
5111220 Fire Brigade Costs - Expense	13,240	6,894	6,894	4,003
5112000 Insurance - Expense	4,400	4,106	4,106	0
5111222 Emergency Services Facility - Maintenance Expenses	5,047	4,798	4,798	4,890
5111330 DFES Grant Expenditure	0	0	0	6,590
5111101 Emergency Services Levy Payments	55,736	54,113	54,113	52,775
5117000 Fire - Administration Allocated	29,629	29,516	29,516	1,644
Sub Total	134,912	143,317	143,317	95,346
Animal Control - Expenditure				
5212000 Animal Control - Expense	21,500	20,804	20,804	13,445
5212010 Animal Control - Administration Allocated	29,629	29,516	29,516	1,644
5213000 Animal Registration Discs - Expense	300	300	300	0
Sub Total	51,429	50,620	50,620	15,089
Total Law, Order & Public Safety - Expenditure	186,341	193,936	193,936	110,435
Fire Prevention - Income				
5123000 Emergency Services Levy (ESL) Contribution (DFES) - Income	4,500	4,000	4,000	0
5123100 Emergency Services Levy Received	53,931	52,093	52,093	52,360
5124000 Bush Fire Brigade Operating Grant (DFES) - Income	9,860	12,000	12,000	12,801
Sub Total	68,291	68,093	68,093	65,161
Animal Control - Income				
5221000 Animal Control Fines & Penalties - Income	500	500	500	100
5223000 Animal Registration Fees - Income	2,800	2,500	2,500	3,004
Sub Total	3,300	3,000	3,000	3,104
Total Law, Order & Public Safety - Income	71,591	71,093	71,093	68,265

Shire of Narembeen
Annual Financial Budget
For the Year Ending 30 June 2023
Schedule 7 - Health

Account Name		2022/2023	2021/2022	2021/2022	2021/2022
		Budget	Current Budget	Original Budget	Actuals
		30/06/2023	30/06/2022	30/06/2022	30/06/2022
		\$	\$	\$	\$
Health Inspections & Administration - Expenditure					
7311000	Health - Administration Allocated	14,814	14,758	14,758	822
7315000	RoeRoc Shared EHO Service	41,600	40,000	40,000	22,700
	Total	56,414	54,758	54,758	23,522
Mosquito Control - Expenditure					
7411001	Mosquito Control - Expense	5,564	4,304	4,304	5,028
	Total	5,564	4,304	4,304	5,028
Other Health - Expenditure					
7511000	Depreciation	43,897	40,000	40,000	45,256
7511020	Doctors Surgery Maintenance - Expense	8,377	8,956	8,956	7,428
7511120	Dentist Surgery Maintenance - Expense	13,360	12,870	12,870	11,878
7511400	Doctors Car - Expense	1,300	1,000	1,000	1,295
7511500	Doctors House - Expense	12,000	12,000	12,000	12,000
7512010	Othe Health - Administration Allocated	7,407	7,379	7,379	407
7513000	Medical Centre Management Fees - Expense	40,000	40,000	40,000	49,941
7611000	Analytical Expenses (Local Health Authorities Analytical Committee) - Expense	500	500	500	360
7711000	Community Welbeing	3,000	3,000	3,000	499
	Total	129,841	125,705	125,705	129,065
	Total Health - Expenditure	191,819	184,767	184,767	157,615
Operating Income					
7524000	Profit on Sale of Asset	0	12,691	12,691	0
7524010	Other Health Income	0	0	0	2,145
	Total Health - Income	0	12,691	12,691	2,145

Shire of Narembeen
Annual Financial Budget
For the Year Ending 30 June 2023
Schedule 9 - Housing

Account Name		2022/2023	2021/2022	2021/2022	2021/2022
		Budget	Current Budget	Original Budget	Actuals
		30/06/2023	30/06/2022	30/06/2022	30/06/2022
		\$	\$	\$	\$
Employee Housing - Expenditure					
9111000	Depreciation	52,824	52,751	52,751	51,837
9111022	26 Hilton Way (CEO) - Expense	13,843	32,119	32,119	6,951
9111023	16 Hilton Way - Expense	7,971	7,120	7,120	5,711
9211321	18 Hilton Way - Expense	6,338	6,844	6,844	5,005
9111024	10 Hilton Way	10,144	9,511	9,511	6,587
9111026	21 Northmore Street - Expense	4,500	4,555	4,555	5,488
9111027	15 Northmore Street - Expense	4,500	4,000	4,000	2,248
9111029	10b Ada Street- Expense	0	4,030	4,030	2,063
9111031	8 Cheetham Way (EMCS) - Expense	12,215	12,148	12,148	10,008
9111032	26 Thomas Street - Expense	0	5,500	5,500	1,682
9111033	20 Cheetham Way (Works Manager) - Expense	8,500	8,500	8,500	7,469
9111034	Building Maintenance Salaries - Employee Housing	6,822	8,717	8,717	65
	Sub Total	127,657	155,795	155,795	105,114
9110000	Reallocation of Housing	(127,657)	(144,675)	(144,675)	(66,655)
	Sub Total	0	11,120	11,120	38,459
Other Housing - Expenditure					
9111130	Unit 4/33 Currall Street - Expense	3,800	3,650	3,650	1,807
9211000	Depreciation	21,996	21,221	21,221	21,594
9211320	Unit 1/24 Doreen Street - Expense	3,000	3,000	3,000	2,922
9211440	Aged Persons Residences - Expense	0	2,496	2,496	0
9211530	SSL 127 Aged Homes Interest - Expense	893	1,059	1,059	1,052
9211600	Unit 3/31 Currall Street - Expense	4,650	5,150	5,150	3,833
9211601	Unit 2/31 Currall Street - Expense	5,150	4,650	4,650	3,815
9211620	Unit 2/24 Doreen Street - Expense	5,100	5,000	5,000	4,454
9211621	Unit 1/31 Currall Street - Expense	4,250	3,350	3,350	5,119
9212000	Other Housing - Administration Allocated	74,073	73,790	73,790	4,102
9212100	Loss on Sale of Asset	0	49,784	49,784	0
9221300	Unit 3/33 Currall Street - Expense	3,150	2,650	2,650	2,398
9224000	Unit 2/33 Currall Street - Expense	3,950	3,650	3,650	2,139
9225000	Unit 1/33 Currall Street (Health) - Expense	3,950	3,650	3,650	2,090
9226000	Building Maintenance - Other Housing	17,054	17,433	17,433	130
	Sub Total	151,016	200,533	200,533	55,453
	Total Housing - Expenditure	151,016	211,652	211,652	93,912

Shire of Narembeen
Annual Financial Budget
For the Year Ending 30 June 2023
Schedule 9 - Housing

Account Name		2022/2023	2021/2022	2021/2022	2021/2022
		Budget	Current Budget	Original Budget	Actuals
Employee Housing - Income					
9121000	Reimbursement Account for Employees Housing	13,520	13,520	13,520	12,610
9124000	Reimbursement Account for Housing Utilities -	1,500	1,500	1,500	0
	Sub Total	15,020	15,020	15,020	12,610
9120000	Reallocation of Staff Housing Income	(15,020)	(15,020)	(15,020)	0
		0	0	0	12,610
Other Housing - Income					
9221010	Rental Income for 33 Currall Street (Singles) Units	25,608	23,400	23,400	25,493
9221011	Housing income - Other	18,000	14,400	14,400	22,666
9221020	Rental Income for 24 Doreen Street (Family)	9,600	8,450	8,450	10,221
9223000	Rental Income for 31 Currall Street (Family) Units	15,200	15,132	15,132	15,645
9228000	Aged Homes Reimbursments (Interest) - Income	893	1,059	1,059	1,059
9126000	Profit on Sale of Fixed Asset	0	42,833	42,833	297,883
	Sub Total	69,301	105,274	105,274	372,967
	Total Housing Income	84,321	120,294	120,294	385,577

Shire of Narembeen
Annual Financial Budget
For the Year Ending 30 June 2023
Schedule 10 - Community Amenities

Account Name		2022/2023	2021/2022	2021/2022	2021/2022
		Budget	Current Budget	Original Budget	Actuals
		30/06/2023	30/06/2022	30/06/2022	30/06/2022
		\$	\$	\$	\$
Household Rubbish - Expenditure					
1011122	Domestic Rubbish Collection (Avon Waste) - Expense	57,142	53,106	53,106	53,655
1011123	Domestic Recycling Collection (Avon Waste) - Expense	39,945	37,124	37,124	36,068
1011200	Household Refuse - Administration Allocated	14,815	14,758	14,758	822
Sub Total		111,902	104,987	104,987	90,545
General Sanitation - Expenditure					
1011102	Waste Transfer Station (Site Maintenance) - Expense	7,800	23,683	23,683	2,281
1011130	Waste Transfer Station (Site Management) - Expense	72,134	69,360	69,360	67,062
1011131	Bendering Landfill Site (Avon Waste) - Expense	32,926	30,600	30,600	25,086
1021102	Bulk Recycling Bin Hire & Collection (Avon)	12,912	12,000	12,000	10,297
1021104	Depreciation	6,828	8,000	8,000	6,702
1021110	Rubbish Collection (Streets & Reserves) - Expense	14,664	14,750	14,750	24,685
1021120	Transfer Station Rubbish Collection (Avon Waste) - Expense	32,280	30,000	30,000	27,176
1021200	General Sanitation - Administration Allocated	14,815	14,758	14,758	822
Sub Total		194,359	203,151	203,151	164,112
Town Planning & Regional Development - Expenditure					
1041100	Town Planning Control - Expense	6,500	6,000	6,000	2,850
1041102	Land Development - LIA	245,000	245,000	245,000	0
1041201	Town Planning - Administration Allocated	29,629	29,516	29,516	1,644
Sub Total		281,129	280,516	280,516	4,494
Other Community Amenities - Expenditure					
1051101	Public Convenience (Toilet Maintenance) - Expense	45,997	33,651	33,651	55,328
1051112	Cemetery Operation & Maintenance - Expense	20,315	22,461	22,461	17,321
1051122	Street Furniture / Public Art - Expense	1,000	1,000	1,000	1,329
1051132	Urban Storm Water Drains Maintenance - Expense	2,750	6,659	6,659	4,178
1051211	Other CA - Administration Allocated	29,629	29,516	29,516	1,644
1051500	Depreciation	100,368	97,644	97,644	98,480
Sub Total		200,059	190,931	190,931	178,280

Shire of Narembeen
Annual Financial Budget
For the Year Ending 30 June 2023
Schedule 10 - Community Amenities

Account Name		2022/2023 Budget	2021/2022 Current Budget	2021/2022 Original Budget	2021/2022 Actuals
Community Resource Centre - Expenditure					
1051111	CRC Employee Costs	199,646	210,671	210,671	151,628
1051201	CRC - Administration Allocated	74,073	73,790	73,790	4,102
1051650	CRC Building/Surrounds Maintenance	21,414	17,532	17,532	20,605
1511800	CRC Project/Event/Workshop Costs	51,100	39,400	39,400	89,284
1511210	CRC Operational Costs - Expense	28,650	24,750	24,750	28,533
	Sub Total	374,883	366,143	366,143	294,151
	Total Community Amenities - Expenditure	1,162,332	1,145,727	1,145,727	731,583
Household Rubbish - Income					
	Reimbursement of Domestic Rubbish Collection				
1012100	Fees - Income	93,838	84,817	84,817	85,055
1012101	Additional Rubbish Collection - Income	37,644	27,852	27,852	36,548
	Sub Total	131,482	112,669	112,669	121,603
Town Planning & Regional Development - Income					
1042600	Town Planning Application Fees - Income	2,500	2,500	2,500	1,641
	Sub Total	2,500	2,500	2,500	1,641
Other Community Amenities - Income					
1052100	Cemetery Charges - Income	8,000	4,000	4,000	10,486
1052400	Community Bus Hire Charges - Income	7,500	7,500	7,500	6,047
1052501	LRCI funding	0	1,093,684	1,093,684	12,944
	Sub Total	15,500	1,105,184	1,105,184	29,477
Community Resource Centre - Income					
1052120	CRC Grants and Contributions	165,000	159,000	159,000	252,622
1052510	CRC Operating Income	67,000	55,935	55,935	74,760
	Sub Total	232,000	214,935	214,935	327,382
	Total Community Amenities - Income	381,482	1,435,288	1,435,288	480,103

Shire of Narembeen
Annual Financial Budget
For the Year Ending 30 June 2023
Schedule 11 - Recreation and Culture

Account Name	2022/2023	2021/2022	2021/2022	2021/2022
	Budget	Current Budget	Original Budget	Actuals
	30/06/2023	30/06/2022	30/06/2022	30/06/2022
	\$	\$	\$	\$
Public Halls & Civic Centre - Expenditure				
1111100 Depreciation	51,924	50,000	50,000	50,953
1111102 Town Hall (Maintenance) - Expense	13,980	9,158	9,158	10,556
1111104 Lesser Hall	0	5,000	5,000	0
1111105 Road Board Building	5,000	5,000	5,000	0
1111200 Halls - Administration Allocated	14,815	14,758	14,758	822
Sub Total	85,719	83,916	83,916	62,331
Recreation & Sport - Expenditure				
1131100 Depreciation	367,980	348,830	348,830	361,066
1131102 Recreation Centre (Maintenance) - Expense	45,875	46,305	46,305	28,514
1131110 Town Oval (Maintenance) - Expense	113,130	111,497	111,497	97,081
1131122 Parks & Gardens (Maintenance) - Expense	161,828	123,890	123,890	186,852
1131125 Ski Lake Planning and Development	50,000	50,000	50,000	0
1131126 Recreation and Sport Planning and	50,000	50,000	50,000	0
1131132 Bowling Club (Greens Maintenance) - Expense	500	500	500	562
Mt Arrowsmith Tennis Club				
1131152 Maintenance/Contribution - Expense	0	1,425	1,425	430
1131181 Gym Operating Expenses	24,808	22,000	10,000	24,077
1131182 Youth Centre (Maintenance) - Expense	1,250	1,100	1,100	630
Town Dam & Reticulation (Maintenance) -				
1131202 Expense	30,215	28,757	28,757	25,201
1131215 Loan 128 Rec Centre Interest - Expense	29,745	31,537	31,537	23,170
1131216 Loan 130 Mt Walker interest - Expence	114	155	155	83
1131217 Loan 131 Bowling Club interest - Expense	686	761	761	0
1131218 Community Benefit Fund (RMS & SON)	50,000	40,000	40,000	46,540
1131300 Rec & Sport - Administration Allocated	29,629	29,512	29,512	1,644
1131310 Sport and recreation general precinct expense	10,000	0	0	0
Sub Total	965,760	886,268	874,268	796,726
Libraries - Expenditure				
1141100 Salaries	15,000	4,500	4,500	19,577
1141201 Libraries - Administration Allocated	29,629	29,516	29,516	1,644
1141300 Other Library Costs - Expense	2,500	2,500	2,500	1,292
Sub Total	47,129	36,516	36,516	22,514

Shire of Narembeen
Annual Financial Budget
For the Year Ending 30 June 2023
Schedule 11 - Recreation and Culture

Account Name		2022/2023 Budget	2021/2022 Current Budget	2021/2022 Original Budget	2021/2022 Actuals
Culture - Expenditure					
1151100	Depreciation	64,776	61,000	61,000	63,565
1151102	Museum Maintenance - Expense	9,000	9,000	9,000	1,863
1151104	Community Events	7,500	7,500	7,500	24,186
1151112	Community Shed (Mens Shed) - Expense	1,500	14,600	600	14,603
1151200	Culture - Administration Allocated	29,629	29,516	29,516	1,644
	Sub Total	112,405	121,616	107,616	105,861
Swimming Pool - Expenditure					
1121100	Swimming Pool Employee Costs	87,468	78,545	78,545	75,278
1121102	Swimming Pool Operating Costs	94,834	97,590	77,590	111,530
1121104	Loan 125 Pool Interest - Expense	8,763	10,285	10,285	8,254
1121180	Depreciation	101,268	103,854	103,854	99,374
1121200	Swimming Pool - Administration Allocated	29,629	29,516	29,516	1,644
	Sub Total	321,962	319,790	299,790	296,081
	Total Recreation & Culture Expenditure	1,532,975	1,448,106	1,402,106	1,283,512
Public Halls & Civic Centres - Income					
1112100	Public / Lesser Hall Hire Fees - Income	500	350	350	623
	Sub Total	500	350	350	623
Recreation & Sport - Income					
1132401	Recreation and Culture Grant Funding	1,733,857	710,964	710,964	448,152
1113212	Bowling Club contribution - income	146,727	0	0	0
1132100	Rec & Sport - Other Income	20,045	25,500	25,500	10,931
1132150	Rec & Sport - Gym Income	7,700	7,500	7,500	7,800
1132160	Mt Walker Sports Club Reimbursements	114	0	0	155
1132400	Recreation Equipment Lease/Hire - Income	500	500	500	150
1133101	Community Benefit Fund (RMS & SON) Income	40,000	40,000	40,000	40,000
5305051	Narembeen Bowling Club (Interest) - Income	686	0	0	761
	Sub Total	1,949,629	784,464	784,464	507,948

Shire of Narembeen
Annual Financial Budget
For the Year Ending 30 June 2023
Schedule 11 - Recreation and Culture

Library - Income					
1142200	Library - Income	750	1,500	1,500	0
	Sub Total	750	1,500	1,500	0
Swimming Pool - Income					
1122200	Pool Admission Charges - Income	8,500	8,500	8,500	8,032
	Sub Total	8,500	8,500	8,500	8,127
	Total Recreation and Culture Income	1,959,379	794,814	794,814	516,698

Shire of Narembeen
Annual Financial Budget
For the Year Ending 30 June 2023
Schedule 12 - Transport

Account Name		2022/2023	2021/2022	2021/2022	2021/2022
		Budget	Current Budget	Original Budget	Actuals
		30/06/2023	30/06/2022	30/06/2022	30/06/2022
Streets, Roads Bridges & Depot - Expenditure		\$	\$	\$	\$
1211100	Depreciation	82,164	95,000	95,000	80,622
1211400	Infrastructure Depreciation	1,701,504	1,552,022	1,552,022	1,669,486
1221160	Street Tree Maintenance - Expense	21,102	24,534	24,534	19,600
1221170	Street Sweeping (Maintenance) - Expense	9,764	17,541	17,541	10,528
1221180	Weed Spraying (Maintenance) - Expense	38,953	29,237	29,237	39,233
1221190	Traffic Signage - Expense	28,479	23,345	23,345	28,738
1221192	Traffic Signs Other	0	0	0	3,692
1221200	Streets, Roads - Administration Allocated	375,998	385,724	385,724	21,438
1221100	Street Lighting - Expense	19,500	17,500	17,500	15,909
1221102	Depot Maintenance - Expense	17,200	36,425	36,425	19,192
1221105	Road Maintenance - Expense	960,434	758,210	758,210	764,645
1221146	Storm Damage (Repairs) - Expense	0	0	0	1,660
Sub Total		3,255,098	2,941,113	2,941,113	2,674,743
Aerodrome - Expenditure					
1251100	Airfield (Maintenance) - Expense	11,180	14,312	14,312	7,115
1251200	Aerodrome - Administration Allocated	14,841	14,758	14,758	822
Sub Total		26,021	29,070	29,070	7,937
Total Transport - Expenditure		3,281,119	2,970,183	2,970,183	2,682,680
Streets, Roads Bridges & Depot - Income					
1212100	Direct Grant Funding (Main Roads) - Income	217,577	200,626	200,626	211,240
	Regional Road Group Funding (Main Roads) - Income				
1212200	Income	415,333	343,337	343,337	1,331,716
1212600	Roads to Recovery Funding (FDoT) - Income	867,841	510,025	510,025	105,843
1212800	Black Spot Funding - Income	332,801	636,663	636,663	377,963
1212801	Wheatbelt Secondary Freight Network	2,564,042	847,466	1,675,147	0
1212803	Footpath Grants	0	291,641	291,641	158,737
1222200	Road Project Grants	0	0	0	60,906
1222300	Road Maintenance Contributions	400,000	346,260	346,260	427,503
Sub Total		4,797,594	3,176,018	4,003,699	2,673,908
Aerodrome - Income					
1252300	Airfield Contributions	5,000	4,000	4,000	5,486
Sub Total		5,000	4,000	4,000	5,486
Total Transport Income		4,802,594	3,180,018	4,007,699	2,679,393

Shire of Narembeen
Annual Financial Budget
For the Year Ending 30 June 2023
Schedule 13 - Economic Services

Account Name		2022/2023	2021/2022	2021/2022	2021/2022
		Budget	Current Budget	Original Budget	Actuals
		30/06/2023	30/06/2022	30/06/2022	30/06/2022
		\$	\$	\$	\$
Rural Services - Expenditure					
1311100	Rural Services - Administration Allocated	29,629	29,516	29,516	1,644
1311101	Skeleton Weed Employee Costs	96,843	103,326	103,326	96,358
1311102	Skeleton Weed (Operating Costs) - Expense	87,250	79,302	79,302	73,335
1311110	Vermin Control (Dogs, Foxes, Rabbits) - Expense	1,000	1,000	1,000	26
1311400	Depreciation	10,464	8,000	8,000	10,278
1311500	Loss on Sale of Assets - Expense	0	258	258	0
Sub Total		225,186	221,402	221,402	181,641
Tourism & Area Promotiom					
1111110	Information Bay (Maintenance) - Expense	0	1,607	1,607	0
1321100	Depreciation	40,896	35,000	35,000	40,137
1321101	Caravan Park (Maintenance) - Expense	128,434	104,036	104,036	137,742
1321104	Contributions to Tourism - Expense	7,000	7,000	7,000	7,175
1321105	Tourism - Administration Allocated	59,259	59,032	59,032	3,288
1321200	Area Promotion -Expense	15,000	10,000	10,000	4,033
Sub Total		250,589	216,675	216,675	192,375
Building Control - Expenditure					
1331201	Building Control - Administration Allocated	14,814	14,758	14,758	822
1338000	Building Control Services	1,000	1,000	1,000	619
		15,814	15,758	15,758	1,441
Saleyards - Expenditure					
1341100	Depreciation	8,724	8,000	8,000	8,563
1341101	Saleyards (Maintenance) - Expense	2,684	2,252	2,252	2,658
1341200	Saleyards - Administration Allocated	7,407	7,379	7,379	407
Sub Total		18,815	17,631	17,631	11,628

Shire of Narembeen
Annual Financial Budget
For the Year Ending 30 June 2023
Schedule 13 - Economic Services

Other Economic Services - Expenditure					
1361100	Standpipe (Maintenance) - Expense	18,500	18,000	18,000	12,817
1361120	Depreciation - Standpipes	4,200	4,200	4,200	4,392
1361200	Other Economic - Administration Allocated	14,815	14,758	14,758	822
1481162	Wadderin Wildlife Sanctuary (Operating Costs) -	3,000	1,000	1,000	2,421
	Sub Total	40,515	37,958	37,958	26,085
	Total Economic Services Expenditure	550,919	509,424	509,424	413,170

Account Name		2022/2023	2021/2022	2021/2022	2021/2022
		Budget	Current Budget	Original Budget	Actuals
Rural Services - Income					
	Profit on sale of asset				
1312300	Grant Funding - Skeleton Weed Program	183,012	177,612	177,612	169,174
	Sub Total	183,012	177,612	177,612	169,174
Tourism & Area Promotiom - Income					
1322100	Caravan Park (Fees) - Income	90,000	75,000	75,000	96,034
	Sub Total	90,000	75,000	75,000	96,034
Building Control - Income					
1332100	Septic Tank (Application Fee) - Income	250	250	250	0
1332200	Building License (Application Fee) - Income	1,500	1,000	1,000	1,989
1332300	Building Construction Industry Training Fund	100	100	100	18
	Sub Total	1,850	1,350	1,350	2,007
Other Economic Services - Income					
1362100	Standpipe Water (Charges) - Income	15,000	15,000	15,000	2,222
	Sub Total	15,000	15,000	15,000	2,222
	Total Economic Services Income	289,862	268,962	268,962	269,437

Shire of Narembeen
Annual Financial Budget
For the Year Ending 30 June 2023
Schedule 14 - Other Property and Services

Account Name		2022/2023	2021/2022	2021/2022	2021/2022
		Budget	Current Budget	Original Budget	Actuals
		30/06/2023	30/06/2022	30/06/2022	30/06/2022
		\$	\$	\$	\$
Private Works - Expenditure					
1411130	General Works (Private) - Expense	2,000	9,807	9,807	2,560
	Sub Total	2,000	9,807	9,807	2,560
Public Works Overheads - Expenditure					
1431101	Staff Training - Expense	32,117	45,767	45,767	27,101
1431107	Staff Medical Costs - Expense	1,000	1,000	1,000	655
1431110	Works Vehicle Operating Costs - Expense	12,500	7,500	7,500	13,335
1431140	Long Service leave	10,000	10,000	10,000	4,151
1431150	PWO - Administration Allocated	148,146	147,579	147,579	8,212
1431152	Tool / Car Allowance - Expense	10,400	21,981	21,981	8,400
1431170	Employees Housing Allowance	47,320	47,320	47,320	32,770
1431180	Industrial Allowance	18,330	16,926	16,926	13,836
1431200	Salary and Superannuation - Works Supervision	138,007	129,119	129,119	130,072
1431301	Occupational Health and Safety	30,000	28,662	28,662	12,246
1431400	Office Costs - Expense	11,000	6,000	6,000	9,712
1431500	Superannuation - Public Works	158,036	150,441	150,441	134,240
1431600	Sick Pay	46,477	43,965	43,965	59,875
1431700	Holiday Pay	162,855	153,693	153,693	149,834
1431800	Protective Clothing - Expense	10,000	10,000	10,000	6,113
1432000	Reallocation of Employee Housing Costs	59,323	57,330	57,330	42,397
1431610	Back Pay - Works	0	0	0	7,230
	Sub total	895,511	877,283	877,283	660,178
1431690	Less Allocated to Works	(895,511)	(877,283)	(877,283)	(592,756)
	Sub Total	0	0	0	67,422
Public Works Overheads - Reallocation of Housing Income					
1431000	Reallocation of Employee Housing Income	(15,020)	(15,020)	(15,020)	0
	Sub Total	-15,020	-15,020	-15,020	0

Shire of Narembeen
Annual Financial Budget
For the Year Ending 30 June 2023
Schedule 14 - Other Property and Services

Account Name		2022/2023 Budget	2021/2022 Current Budget	2021/2022 Original Budget	2021/2022 Actuals
Plant Operation Costs - Expenditure					
1491100	Depreciation Plant	354,574	382,500	382,500	389,380
1441120	Minor Plant Purchases (< \$5,000)	5,000	5,000	5,000	6,352
1441100	Plant Insurance Costs - Expense	32,500	29,352	29,352	0
1441200	Fuel & Oil - Expense	240,000	200,000	175,000	257,824
1441300	Vehicle Tyres - Expense	25,000	20,000	20,000	20,591
1441400	Parts & Repairs - Expense	147,500	104,000	104,000	162,178
1441500	Repair Wages	104,527	119,660	119,660	101,033
1441600	Vehicle Licences - Expense	12,000	11,000	11,000	9,950
1441800	Tools (Expendable) - Expense	5,000	5,000	5,000	2,091
1441900	Loss on Sale of Assets - Expense	24,320	47,116	47,116	0
	Sub Total	950,421	923,628	898,628	949,399
1441210	Less Allocated to Depreciation	(354,574)	(382,500)	(382,500)	(264,302)
1441220	Less Plant Allocated to Works	(595,847)	(516,128)	(516,128)	(366,880)
	Sub Total	0	25,000	0	318,217
Stock Matierals - Expenditure					
1462100	Stock Fuel Purchases	240,000	200,000	200,000	191,258
1462200	Stock Fuel Allocated	(240,000)	(200,000)	(200,000)	(239,580)
	Sub Total	0	0	0	-48,322
Gross Salaries & Wages - Expenditure					
1471610	Gross Salaries & Wages	2,550,999	2,433,205	2,433,205	2,168,123
1471695	Less Allocated to Works	(2,550,999)	(2,433,205)	(2,433,205)	(2,168,123)
	Sub Total	0	0	0	0

Shire of Narembeen
Annual Financial Budget
For the Year Ending 30 June 2023
Schedule 14 - Other Property and Services

	Account Name	2022/2023 Budget	2021/2022 Current Budget	2021/2022 Original Budget	2021/2022 Actuals
Commercial Buildings - Expenditure					
1481100	Depreciation	23,220	21,580	21,580	22,786
1481107	Industrial Lot Building Maintenance - Expense	500	500	500	146
1481110	Commercial Buildings	17,172	6,391	6,391	32,878
1481111	Unit 1/19 Churchill Street (Pharmacy) Building	1,000	0	0	710
1481112	Unit 3/19 Churchill Street (Fencepost) Building	250	0	0	198
1481115	Unit 6/19 Churchill Street (Cafe) Building	300	0	0	228
1481140	Avoca Farm - Land Holding Costs	16,536	8,279	8,279	5,606
1481150	Other Buildings (Building Maintenance) -	10,000	500	500	351
1481170	5 Churchill Street (Numbats) Building	5,893	4,848	4,848	5,212
1481300	Commercial Buildings - Administration	74,878	73,790	73,790	4,102
9111028	10a Ada Street - Expense	0	1,100	1,100	73
1411100	Conservation Works - Expense	0	0	0	662
1431103	Mechanic Administration	0	0	0	7,197
	Sub Total	149,749	116,988	116,988	80,147
	Total Other Property and Services Expenditure	136,729	136,775	111,775	420,024

Shire of Narembeen
Annual Financial Budget
For the Year Ending 30 June 2023
Schedule 14 - Other Property and Services

Account Name		2022/2023	2021/2022	2021/2022	2021/2022
		Budget	Current Budget	Original Budget	Actuals
Private Works - Income					
1412400	Public Private Works - Income	3,000	13,729	13,729	21,240
	Sub Total	3,000	13,729	13,729	21,240
Plant Operations - Income					
1442100	Sale of Depot Minor Plant (Blades, Metal, Etc) -	500	500	500	0
1442500	Government Fuel Rebate - Income	21,250	42,000	42,000	41,689
1442200	Profit on Sale of Assets - Income	191,145	6,507	6,507	5,534
1484300	Proceeds Sale of Assets	0	0	0	84,351
	Sub Total	212,895	49,007	49,007	131,574
Gross Salaries & Wages -Workers Compensation					
1472100	Reimbursement of Workers Compensation	0	0	0	1,604
	Sub Total	0	0	0	1,604
Commercial Buildings - Income					
1482101	Unit 1/19 Churchill Street (Pharmacy) - Rental	3,100	3,000	3,000	3,050
1482108	Shop 1/8 Churchill Street (Wheatbelt Aged) -	3,000	3,000	3,000	2,860
1482109	Shop 2/8 Churchill Street - Rental Income	4,000	4,000	4,000	2,913
1482110	Shop 3/8 Churchill Street - Rental Income	1,500	3,120	13,000	2,448
1482113	Unit 2/30 Churchill Street (Community Shed) -	0	1,000	1,000	0
1482114	Unit 1/10-12 Doreen Street (Commercial)	4,724	4,727	4,727	4,727
1482115	Unit 2/10-12 Doreen Street (Commercial)	4,727	4,727	4,727	4,727
1482116	Industrial Lot - Rental Income	5,000	5,000	5,000	5,204
1482118	Tampia Village rent	34,500	33,000	33,000	41,250
1482300	Other Property & Services - other income	0	0	0	909
1482500	Reimbursement Account for Commercial	2,500	2,500	2,500	2,709
	Sub Total	63,051	64,074	73,954	70,797
	Total Income Other Property & Services	278,946	126,810	136,690	225,215

NON-OPERATING ACTIVITES

2022-23

SHIRE OF NAREMBEEN



Non-Operating Expenditure Asset Acquisitions by Schedule

Asset Class	Job Number	Job Description	Cost
Governance			
Furniture and Equipment	2043	Hardware Renewal and Plan Initiatives (Admin Server)	\$ 10,000
Building - Specialised	2055	Administration Office and Chambers Refurbishment	\$ 120,000
Total Governance Capital Works			\$ 130,000
Housing			
Building - Non Specialised	2045	Shire staff housing construction	\$ 500,000
Total Housing Capital Works			\$ 500,000
Community Amenities			
Infrastructure - Parks & Ovals	2120	LRCI phase 3A - Cemetery Shade/Seating	\$ 35,000
Recreation and Culture			
Building - Specialised	2101	LRCI phase 3 - The Old Church Restoration	\$ 115,229
Infrastructure - Parks & Ovals	2070	CBH Dam Fencing - carryforward	\$ 16,090
Infrastructure - Parks & Ovals	2090	LRCI phase 3 - Walker Lake exercise equipment	\$ 49,955
Building - Specialised	2093	LRCI phase 3 Town Hall upgrades	\$ 116,230
Infrastructure - Parks & Ovals	2046	Bowling club resurface	\$ 146,727
Furniture and Equipment	2121	LRCI phase 3A - Swimming Pool heating	\$ 150,000
Building - Specialised	2119	LRCI phase 3A - Hall accessibility upgrades	\$ 75,000
Total Recreation and Culture Capital Works			\$ 669,231
Transport			
Footpath Infrastructure	1430	LRCI phase 3 - Footpath Infrastructure	\$ 171,761
Footpath Infrastructure	2092	LRCI phase 3 - Planning and improvements Churchill Street	\$ 350,000
Plant and Equipment	2094	LRCI phase 3 - Electronic sign board	\$ 50,000
Road Infrastructure	2091	LRCI phase 3 - Seal Laneway Savage Street - Latham Road	\$ 241,065
Infrastructure - Other	2118	LRCI phase 3A - Signage Strategy	\$ 50,000
Road Infrastructure	2122	LRCI phase 3A - Culvert on Corrigin/Naremben Rd	\$ 120,000
Furniture and Equipment	2123	LRCI phase 3A - Vehicle charging station	\$ 116,842
Road Infrastructure	2062	R2R - Soldiers road gravel resheet	\$ 914,207
Road Infrastructure	2079	RRG Funded - Naremben South Road slk10.90-14.62 second coat seal	\$ 179,481
Road Infrastructure	2114	RRG Funded - Cramphorne Road SLK32.29-37.29 reconstruct and primerseal	\$ 520,000
Road Infrastructure	2080	WSFN - Naremben-Kondinin Road slk10-13.2 widen to 10m and overlay	\$ 913,000
Road Infrastructure	2081	WSFN - Naremben-Kondinin Road slk14-16 second coat seal	\$ 145,987
Road Infrastructure	2082	WSFN - Naremben-Kondinin Road SLK 1.4-26.6 clearing of vegetation for works incl traffic management	\$ 110,000
Road Infrastructure	2110	WSFN - reconstruct Corrigin-Naremben rd South Kuminin intersection	\$ 267,697
Road Infrastructure	2111	WSFN - Naremben-Kondinin SLK 19.5-23 widen, overlay	\$ 1,035,871
Road Infrastructure	2112	WSFN - Naremben-Kondinin SLK 4.8-5.4 widen, overlay	\$ 186,224
Road Infrastructure	2113	WSFN - Naremben-Kondinin SLK 6-6.3 widen, overlay	\$ 104,751
Road Infrastructure	2084	WSFN - Naremben-Kondinin Road SLK 1.4-26.6 project management, geotechnical, etc	\$ 35,815
Road Infrastructure	2015	Latham road Improvements	\$ 707,586
Road Infrastructure	G136	Longhurst Drainage	\$ 90,000
Building - Specialised	2116	Stormwater Harvesting Project	\$ 30,000
Total Transport Capital Works			\$ 6,340,287
Economic Services			
Plant and Equipment	2041	Toyota Landcruiser - Skeleton Weed Vehicle NB7511	\$ 70,000
Total Economic Services Capital Works			\$ 70,000
Other Property and Services			
Plant and Equipment	2086	Prime Mover NB7704 Prime Mover NB6079	\$ 630,000
Plant and Equipment	2087	Howard Porter Side Tipper NB3937 - carryover	\$ 120,000
Plant and Equipment	2115	Toyota Prado - Works Manager	\$ 60,000
Plant and Equipment	2105	Pohlner roller modifications	\$ 15,000
Plant and Equipment	2106	Toro Reelmaster mower	\$ 64,010
Plant and Equipment	2107	Heavy Duty Car Trailer	\$ 15,000
Plant and Equipment	2108	Tri-axle Dolly	\$ 35,000
Plant and Equipment	2109	Ute mounted boom spray	\$ 15,170
Plant and Equipment	2095	Electronic fuel management system - carryover	\$ 30,000
Plant and Equipment	2064	Replacement Vehicle - Mechanic	\$ 50,000
Building - Specialised	2117	Depot Amenities Upgrade	\$ 30,000
Total Other Property and Services Capital Works			\$ 1,064,180
Total Asset Acquisitions - as per Note 4(a) forming part of the budget			\$ 8,808,698

Non-Operating Grants, Subsidies and Contributions by Schedule

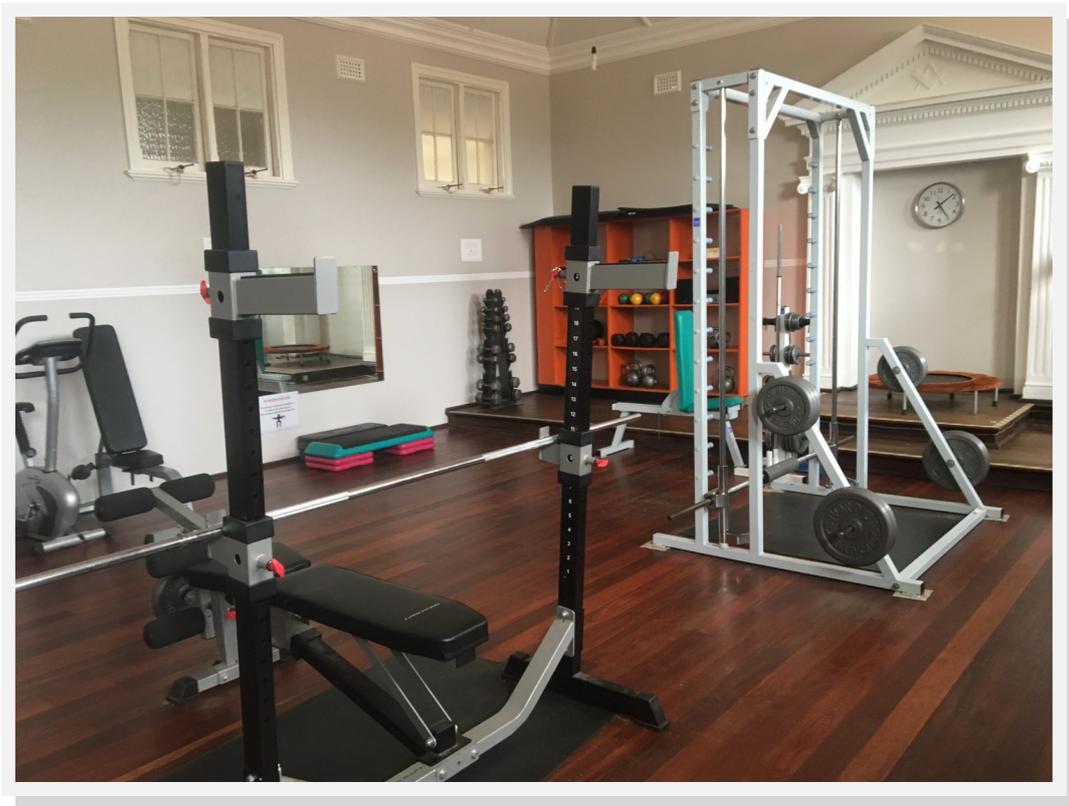
GL	Grant Provider	Related Asset Acquisition	22/23 budget
Recreation and Culture			
1052501	LRCI 3		\$ 1,093,684
1052501	LRCI phase 3 extention		\$ 546,842
1052501	LRCI phase 1		\$ 54,684
1052501	LRCI phase 2		\$ 38,647
1113211	Bowling club resurface contribution		\$ 146,727
Total Recreation and Culture			\$ 1,880,584
Transport			
	Federal Blackspot		\$ 332,801
1212200	Regional Road Group	Narembeen South Road SLK 10.9-14.62 final seal	\$ 68,666
1212200	Regional Road Group	Cramphorne Road widen to 8m SLK 37.29-42.79	\$ 346,667
1212600	Roads to Recovery	Soldiers Road gravel resheet	\$ 867,841
1212801	Wheatbelt Secondary Freight Network	Narembeen-Kondinin Road slk10-13.2 widen to 10m and overlay	\$ 852,133
1212801	Wheatbelt Secondary Freight Network	Narembeen-Kondinin Road slk14-16 final seal	\$ 108,871
1212801	Wheatbelt Secondary Freight Network	Narembeen-Kondinin Road SLK 1.4-26.6 clearing of vegetation for works incl traffic management	\$ 102,667
1212801	Wheatbelt Secondary Freight Network	Narembeen-Kondinin Road SLK 1.4-26.6 project management, geotechnical, etc	\$ 12,130
1212801	Wheatbelt Secondary Freight Network	Narembeen-Kondinin Road SLK 4.8-5.4 widen and overlay	\$ 173,809
1212801	Wheatbelt Secondary Freight Network	Narembeen-Kondinin Road SLK 6-6.3 widen and overlay	\$ 97,768
1212801	Wheatbelt Secondary Freight Network	Narembeen-Kondinin Road reconstruct Corrigin-Narembeen/South Kuminin East rd intersectoin	\$ 249,851
1212801	Wheatbelt Secondary Freight Network	Narembeen-Kondinin Road slk19.5-23 widen to 10m and overlay	\$ 966,813
Total Transport			\$ 4,180,017
Total Non-Operating Grants, Subsidies and Contributions - as per Note 9. forming part of the budget			\$ 6,060,601

Asset Disposals by Schedule

Asset Type	Asset/Licence Number	Net Book Value	Expected Sale Proceeds	Profit/(Loss) on Disposal
Economic				
Toyota LC70Landcruiser 2020 (Skeleton Weed)	NB7511/ PE7511	\$ 41,857	\$ 50,000	\$ 8,143
		\$ 41,857	\$ 50,000	\$ 8,143
Other Property and Services				
Nissan Navara Ute	1HAQ077 / PE206	\$ 20,328	\$ 12,500	\$ (7,828)
Ford Courier	NB7399 / PE103	\$ 4,000	\$ 4,000	\$ -
Toyota Prado	NB1 / PE250	\$ 45,200	\$ 35,000	\$ (10,200)
Prime Mover - Mack	NB6079 / PE1204	\$ 33,399	\$ 105,000	\$ 71,601
Prime Mover - Mack	NB7704 / PE184	\$ 31,748	\$ 100,000	\$ 68,252
Howard Porter Semi Trailer	NB3937 / PE3937	\$ 8,708	\$ 60,000	\$ 51,292
Toro Reelmaster mower	NB7536 / PE156	\$ 9,792	\$ 3,500	\$ (6,292)
		\$ 153,175	\$ 320,000	\$ 166,825
Total Asset Disposals - as per Note 4(b) forming part of the budget		\$ 195,032	\$ 370,000	\$ 174,968

SCHEDULE OF FEES & CHARGES 2022-23

SHIRE OF NAREMBEEN



SHIRE OF NAREMBEEN
Schedule of Fees and Charges for 2022/2023



		FEE FY23	GST	TOTAL
GOVERNANCE				
4221600	Administration Fee on Rates Instalments (GST not applicable) LGA S6.45 (3)	\$ 30.00	\$ 1.50	\$ 31.50
3121600	Rate Enquiry Fee	\$ 63.00	\$ 6.30	\$ 69.30
4222000	Document / Building Plan Search Fee	\$ 63.00	\$ 6.30	\$ 69.30
4222000	Fax - send first page	\$ 1.45	\$ 0.15	\$ 1.60
4222000	Fax - send subsequent pages	\$ 0.55	\$ 0.05	\$ 0.60
4222000	Fax - receive per page	\$ 0.55	\$ 0.05	\$ 0.60
3121600	Rate Book - Full print out LGA S6.16	\$ 42.00	\$ 4.20	\$ 46.20
4222000	Administration Fee for sale of Shire plates	\$ 19.09	\$ 1.91	\$ 21.00
4222000	Electoral Roll	\$ 63.00	\$ 6.30	\$ 69.30
Freedom of Information Act 1992				
4222000	Freedom of Information - Application fee	*		As per FOI regulation 1993 schedule (1)
4222000	Freedom of Information - Administration / Staff time \$/hr	*		
4222000	Freedom of Information - Postage	*		
4222000	Freedom of Information - Photocopying	*		
COMMUNITY AMENITIES				
SANITATION				
1012100	Domestic Refuse/Recycle Charge 120/240 litre per annum (1 Bin)	\$ 376.68		\$ 376.68
1012100	Domestic Refuse/Recycle Charge 240 litre per annum (Additional Bin/s)	\$ 434.16		\$ 434.16
	Asbestos Disposal Charge per cubic metre	Health (Disposal of Asbestos) Reg 1992		
CEMETERY CHARGES				
For Each Interment:				
1052100	Grant of Right of Burial (25 year tenure) Renewal or Transfer	\$ 38.18	\$ 3.82	\$ 42.00
1052100	Land for grave in open ground (reservation and initial grant)	\$ 324.55	\$ 32.45	\$ 357.00
1052100	For interment of any person Monday to Friday	\$ 630.00	\$ 63.00	\$ 693.00
1052100	For interment of any person Weekend and Public Holiday	\$ 1,260.00	\$ 126.00	\$ 1,386.00
Niche Wall:				
1052100	Grant of Right of Burial (25 year tenure) Renewal or Transfer	\$ 38.18	\$ 3.82	\$ 42.00
1052100	Niche reservation (reservation and initial grant)	\$ 195.68	\$ 19.57	\$ 215.25
1052100	Interment including plaque installation - Monday to Friday	\$ 231.00	\$ 23.10	\$ 254.10
1052100	Interment including plaque installation - Weekend and Public Holiday	\$ 462.00	\$ 46.20	\$ 508.20
1052100	Plaque	Charged at Cost plus \$32 Admin fee		
Exhumations				
1052100	Fee for exhumation	\$ 105.00	\$ 10.50	\$ 115.50
1052100	Re-opening of grave for exhumation	\$ 315.00	\$ 31.50	\$ 346.50
1052100	Re-interment in new grave after exhumation	\$ 315.00	\$ 31.50	\$ 346.50
Re-opening of Grave				
1052100	For each interment	\$ 233.86	\$ 23.39	\$ 257.25
1052100	For each interment of cremated ashes	\$ 38.18	\$ 3.82	\$ 42.00
Miscellaneous Charges				
1052100	Copy of a Grant of Right of Burial	\$ 38.18	\$ 3.82	\$ 42.00
1052100	Funeral Booking Fee - late notice charge (less than 24 hours)	\$ 42.00	\$ 4.20	\$ 46.20
1052100	Permit to erect monument, headstone or memorial	\$ 52.50	\$ 5.25	\$ 57.75
1052100	Removal of monumental work prior to re-opening	\$ 141.75	\$ 14.18	\$ 155.93

SHIRE OF NAREMBEEN

Schedule of Fees and Charges for 2022/2023



		FEE FY23	GST	TOTAL
COMMUNITY RESOURCE CENTRE				
Binding				
1052510	Plastic Combs Up to 20 pp	\$ 3.34	\$ 0.33	\$ 3.68
1052510	Plastic Combs 20 - 50 pp	\$ 5.25	\$ 0.53	\$ 5.78
1052510	Plastic Combs 50 - 100 pp	\$ 7.16	\$ 0.72	\$ 7.88
1052510	Plastic Combs 100 pp+	\$ 9.07	\$ 0.91	\$ 9.98
1052510	Wire Combs (8mm only)	\$ 6.20	\$ 0.62	\$ 6.83
Internet Use				
1052510	per hour	\$ 6.68	\$ 0.67	\$ 7.35
1052510	per 1/2 hour	\$ 3.82	\$ 0.38	\$ 4.20
1052510	up to 1/4 hour	\$ 1.91	\$ 0.19	\$ 2.10
Equipment Hire (Per Day)				
1052510	Chair Covers / Tablecloths (each)	\$ 5.00	\$ 0.50	\$ 5.50
1052510	Data Projector	\$ 28.64	\$ 2.86	\$ 31.50
1052510	Projector Screen	\$ 28.64	\$ 2.86	\$ 31.50
1052510	Data Projector/Laptop/Screen	\$ 90.91	\$ 9.09	\$ 100.00
1052510	Digital Camera	\$ 42.00	\$ 4.20	\$ 46.20
1052510	Display Board	\$ 21.00	\$ 2.10	\$ 23.10
1052510	Laptop	\$ 38.18	\$ 3.82	\$ 42.00
1052510	Lectern	\$ 52.50	\$ 5.25	\$ 57.75
1052510	PA System	\$ 66.82	\$ 6.68	\$ 73.50
1052510	iPad	\$ 38.18	\$ 3.82	\$ 42.00
105210	Miscellaneous items available for hire - refer catalogue for full list	Cost as per catalogue		
Laminating				
1052510	A4	\$ 2.86	\$ 0.29	\$ 3.15
1052510	A3	\$ 4.77	\$ 0.48	\$ 5.25
1052510	Large (per metre)	\$ 13.36	\$ 1.34	\$ 14.70
Meeting Room/Hot Office				
1052510	Meeting Room - Day	\$ 143.18	\$ 14.32	\$ 157.50
1052510	Meeting Room - Half Day (Up to 4 hours)	\$ 71.59	\$ 7.16	\$ 78.75
1052510	Meeting Room - Per Hour	\$ 33.41	\$ 3.34	\$ 36.75
1052510	Hot Office - Day	\$ 19.09	\$ 1.91	\$ 21.00
1052510	Hot Office - Half Day (Up to 4 hours)	\$ 9.55	\$ 0.95	\$ 10.50
1052510	Hot Office - Per Hour	\$ 3.82	\$ 0.38	\$ 4.20
1052510	Catering	Charged at Cost + 10% Admin fee		
	Complimentary Tea and Coffee with Room Hire			
Merchandise (Stationery)				
1052510	Coloured Paper A4	\$ 0.32	\$ 0.03	\$ 0.35
1052510	Coloured Paper A3	\$ 0.77	\$ 0.08	\$ 0.85
1052510	Coloured Card A4	\$ 0.59	\$ 0.06	\$ 0.65
1052510	Coloured Card A3	\$ 1.05	\$ 0.10	\$ 1.15
1052510	Envelopes - Plain DL	\$ 0.36	\$ 0.04	\$ 0.40
1052510	Envelopes - C4 (A4)	\$ 0.68	\$ 0.07	\$ 0.75
1052510	Labels (per sheet)	\$ 2.86	\$ 0.29	\$ 3.15
1052510	Photo Paper - Smooth Ilford Pearl	\$ 2.86	\$ 0.29	\$ 3.15
1052510	White Paper A4	\$ 0.18	\$ 0.02	\$ 0.20
1052510	White Paper A3	\$ 0.27	\$ 0.03	\$ 0.30
1052510	White Paper A4 (Ream)	\$ 7.18	\$ 0.72	\$ 7.90
1052510	Special Peterkin paper/ card	\$ 0.68	\$ 0.07	\$ 0.75
1052510	Mondi Card	\$ 0.36	\$ 0.04	\$ 0.40
1052510	Mondi Card A3	\$ 0.68	\$ 0.07	\$ 0.75

SHIRE OF NAREMBEEN

Schedule of Fees and Charges for 2022/2023



		FEE FY23	GST	TOTAL
COMMUNITY RESOURCE CENTRE				
	Printing - Large Format			
	Canvas (fully framed & protected)			
1052510	A1	\$ 138.41	\$ 13.84	\$ 152.25
1052510	A2	\$ 95.45	\$ 9.55	\$ 105.00
1052510	A3	\$ 62.05	\$ 6.20	\$ 68.25
	Canvas (Print Only, Not Framed)			
1052510	A1	\$ 42.95	\$ 4.30	\$ 47.25
1052510	A2	\$ 28.64	\$ 2.86	\$ 31.50
1052510	A3	\$ 23.86	\$ 2.39	\$ 26.25
	Photo Lustre			
1052510	A1	\$ 33.41	\$ 3.34	\$ 36.75
1052510	A2	\$ 23.86	\$ 2.39	\$ 26.25
1052510	A3	\$ 14.32	\$ 1.43	\$ 15.75
1052510	A4	\$ 5.73	\$ 0.57	\$ 6.30
	Glossy Photo Paper			
1052510	6x4	\$ 1.86	\$ 0.19	\$ 2.05
1052510	Custom Sizes for all Paper Types	Charged at Cost + 20% Admin fee for members and 30% for non members		
	Photocopying/Printing			
1052510	A4 single sided - Black and White	\$ 0.32	\$ 0.03	\$ 0.35
1052510	A4 double sided - Black and White	\$ 0.50	\$ 0.05	\$ 0.55
1052510	A3 single sided - Black and White	\$ 0.36	\$ 0.04	\$ 0.40
1052510	A3 double sided - Black and White	\$ 0.68	\$ 0.07	\$ 0.75
1052510	A4 single sided - Colour	\$ 0.59	\$ 0.06	\$ 0.65
1052510	A3 single sided - Colour	\$ 0.77	\$ 0.08	\$ 0.85
1052510	A4 double sided - Colour	\$ 1.05	\$ 0.10	\$ 1.15
1052510	A3 double sided - Colour	\$ 1.45	\$ 0.15	\$ 1.60
	10% Discount on photocopying/printing 100 sheets plus			
CRC member - 20% discount to be applied to above stated printing fees				
	Memberships			
1052510	Business - (CRC only)	\$ 80.00	\$ 8.00	\$ 88.00
1052510	Community Group/Club	\$ 60.00	\$ 6.00	\$ 66.00
1052510	Family	\$ 80.00	\$ 8.00	\$ 88.00
1052510	Individual	\$ 40.00	\$ 4.00	\$ 44.00
1052510	Seniors/Concession	\$ 27.27	\$ 2.73	\$ 30.00
	Staff Assistance			
1052510	Graphic Design - Desktop Publishing/Photo Restoration etc. (per hour)	\$ 52.50	\$ 5.25	\$ 57.75
1052510	Send Email	\$ 2.27	\$ 0.23	\$ 2.50
1052510	Scan Document & Send Email	\$ 3.18	\$ 0.32	\$ 3.50
1052510	Download Photos and Save to CD or USB	\$ 12.27	\$ 1.23	\$ 13.50
1052510	Administrative/Secretarial Tasks - Computer assistance, phone calls, typing, scanning, folding, cutting, collating etc. (5 minutes - min charge)	\$ 4.09	\$ 0.41	\$ 4.50
1052510	Administrative/Secretarial Tasks - Computer assistance, phone calls, typing, scanning, folding, cutting, collating etc. (15 minutes)	\$ 12.27	\$ 1.23	\$ 13.50
1052510	Administrative/Secretarial Tasks - Computer assistance, phone calls, typing, scanning, folding, cutting, collating etc. (1 Hour)	\$ 47.73	\$ 4.77	\$ 52.50
	Pop-up Shop Hire			
1052510	Pop - up Shop -Day (GST Registered)	\$ 19.09	\$ 1.91	\$ 21.00
1052510	Pop - up Shop -Week (GST Registered)	\$ 76.36	\$ 7.64	\$ 84.00
1052510	Pop - up Shop -Day (NOT GST Registered)	\$ 9.55	\$ 0.95	\$ 10.50
1052510	Pop - up Shop -Week (NOT GST Registered)	\$ 38.18	\$ 3.82	\$ 42.00
1052510	Cleaning Fee per hour	\$ 28.64	\$ 2.86	\$ 31.50
1052510	Slideshow - Per Hour	\$ 52.50	\$ 5.25	\$ 57.75

SHIRE OF NAREMBEEN

Schedule of Fees and Charges for 2022/2023



		FEE FY23	GST	TOTAL
COMMUNITY RESOURCE CENTRE				
Merchandise (Souvenirs, Publications, Other)				
1052510	Postcards	\$ 2.27	\$ 0.23	\$ 2.50
1052510	On The Greens	\$ 31.82	\$ 3.18	\$ 35.00
1052510	Pioneers of Narembreen	\$ 22.73	\$ 2.27	\$ 25.00
1052510	The Holleton Story	\$ 13.64	\$ 1.36	\$ 15.00
1052510	Blain Brothers - Pioneers	\$ 13.64	\$ 1.36	\$ 15.00
1052510	Seedtime & Harvest	\$ 13.64	\$ 1.36	\$ 15.00
1052510	Moppett's Bus Lines	\$ 13.64	\$ 1.36	\$ 15.00
1052510	Narembreen Tennis Club 90 years	\$ 18.18	\$ 1.82	\$ 20.00
1052510	Narembreen Magnets	\$ 4.55	\$ 0.45	\$ 5.00
1052510	Narembreen Key Chains	\$ 7.27	\$ 0.73	\$ 8.00
1052510	Special Order	Charged at Cost + 20% Admin fee for		
Community Telephone Directory				
1052510	Community Telephone Directory	\$ 15.91	\$ 1.59	\$ 17.50
1052510	Small advertisement (125mm x 60mm)	\$ 59.09	\$ 5.91	\$ 65.00
1052510	Medium advertisement (125mm x 85mm)	\$ 77.27	\$ 7.73	\$ 85.00
1052510	Large advertisement (125mm x 180mm)	\$ 136.36	\$ 13.64	\$ 150.00
1052510	Stand alone business listing (no colour or graphics)	\$ 22.73	\$ 2.27	\$ 25.00
Events/Workshops				
1052510	Ladies Long Lunch	\$ 72.73	\$ 7.27	\$ 80.00
1052510	School Holiday Activities	\$ 5.00	\$ 0.50	\$ 5.50
1052510	Business Women Networking Event	\$ 5.00	\$ 0.50	\$ 5.50
1052510	Triathlon Entry Adult	\$ 9.55	\$ 0.95	\$ 10.50
1052510	Triathlon Entry Child	\$ 5.00	\$ 0.50	\$ 5.50
1052510	Community Markets Stall holder	\$ 9.55	\$ 0.95	\$ 10.50
1052510	Workshop/Training/Other event	Charged at Cost + 20% Admin fee (Admin fee capped at \$100 per person)		

SHIRE OF NAREMBEEN
Schedule of Fees and Charges for 2022/2023



		FEE FY23	GST	TOTAL
RECREATION & CULTURE				
SWIMMING POOL				
Casual Admission Charges				
1122200	Under 5 (Must have a parent in the water)	No Charge		
1122200	Child 5 - 16	\$ 2.27	\$ 0.23	\$ 2.50
1122200	Adult 16+	\$ 4.09	\$ 0.41	\$ 4.50
1122200	Senior/Concession (Seniors and Health Care)	\$ 2.27	\$ 0.23	\$ 2.50
1122200	Spectator	\$ 2.27	\$ 0.23	\$ 2.50
Centre Membership				
1122200	Family Season Ticket	\$ 200.45	\$ 20.05	\$ 220.50
1122200	Adult Season Ticket	\$ 105.00	\$ 10.50	\$ 115.50
1122200	Child Season Ticket	\$ 71.36	\$ 7.14	\$ 78.50
1122200	Senior/Concession Season Ticket	\$ 71.36	\$ 7.14	\$ 78.50
1122200	Monthly Ticket - Family	\$ 57.27	\$ 5.73	\$ 63.00
1122200	Monthly Ticket - Adult	\$ 33.18	\$ 3.32	\$ 36.50
1122200	Monthly Ticket - Child	\$ 24.09	\$ 2.41	\$ 26.50
1122200	Monthly Ticket - Senior/Concession	\$ 24.09	\$ 2.41	\$ 26.50
RECREATION/HALLS				
Venue Hire				
3202700	Venue Bond (with alcohol)	\$ 143.18	\$ 14.32	\$ 157.50
3202700	Venue Bond (without alcohol)	\$ 95.45	\$ 9.55	\$ 105.00
Town Hall - Community Groups, Clubs & School				
End of year School performance / presentation and High School drama		Free of Charge		
1112100	24 hours	\$ 140.91	\$ 14.09	\$ 155.00
1112100	Hourly charge	\$ 9.55	\$ 0.95	\$ 10.50
Town Hall - Commercial / Private				
1112100	up to 4 hours	\$ 95.45	\$ 9.55	\$ 105.00
1112100	24 hours	\$ 190.91	\$ 19.09	\$ 210.00
1112100	Hourly charge	\$ 28.64	\$ 2.86	\$ 31.50
Equipment Hire				
1132400	Large round tables (each)	\$ 14.09	\$ 1.41	\$ 15.50
1132400	Chairs (each)	\$ 5.00	\$ 0.50	\$ 5.50
1132400	Replacement of cost of broken chair	\$ 54.55	\$ 5.45	\$ 60.00
1132400	Stage Hire - unassembled	\$ 47.73	\$ 4.77	\$ 52.50
	Minimum Charge on all of the above	\$ 13.64	\$ 1.36	\$ 15.00
Community Gym				
1132150	Annual Gym Membership	\$ 127.27	\$ 12.73	\$ 140.00
1132150	3 Monthly Gym Membership	\$ 63.64	\$ 6.36	\$ 70.00
1132150	Monthly Gym Membership	\$ 20.91	\$ 2.09	\$ 23.00
1132150	Casual Gym Usage per visit	\$ 10.45	\$ 1.05	\$ 11.50
1132150	Hire of Gym for Group Classes (Payable by Instructor) per hour	\$ 10.45	\$ 1.05	\$ 11.50
SD	Swipe Card Bond (Refundable)	\$ 47.73	\$ 4.77	\$ 52.50
Sporting Clubs				
1132200	Bowling Club	\$ -	\$ -	\$ -
1132300	Football Ground Fees	\$ -	\$ -	\$ -
1132300	Cricket Ground Fees	\$ -	\$ -	\$ -
1132300	Hockey Ground Fees	\$ -	\$ -	\$ -
1132300	Tennis Ground Fees	\$ -	\$ -	\$ -
1132300	Netball Ground Fees	\$ -	\$ -	\$ -
1132300	Swimming Lane Fees	\$ -	\$ -	\$ -
Community Bus				
SD	Bus Hire Bond (Refundable)	\$ 90.91	\$ 9.09	\$ 100.00
1052400	Bus Hire Charge (Rate per Kilometre) - Conditions Apply	\$ 0.74	\$ 0.07	\$ 0.81

SHIRE OF NAREMBEEN
Schedule of Fees and Charges for 2022/2023



		FEE FY23	GST	TOTAL
ECONOMIC SERVICES				
STANDPIPE CHARGES				
1362100	Water usage charge (Per Kilolitre)	\$ 4.77	\$ 0.48	\$ 5.25
CARAVAN PARK - prices include GST				
1322100	Powered Site (Per Week - 7 days)	\$ 145.00		\$ 145.00
1322100	Powered Site (Per Day)	\$ 30.00		\$ 30.00
1322100	Unpowered Site (Per Week - 7 days)	\$ 50.00		\$ 50.00
1322100	Unpowered Site (Per Day)	\$ 15.00		\$ 15.00
1322100	Onsite Cabins - 1 Bedroom (2 persons) (Per Day)	\$ 85.00		\$ 85.00
1322100	Onsite Cabins - 2 Bedroom self contained cabins	\$ 140.00		\$ 140.00
1322100	Use of Amenities only	\$ 10.00		\$ 10.00
1322100	Cancellation/No Show (Less than 24hours Notice)	One night Accommodation		
Saleyard				
1342100	Saleyard rental fee (per head)	\$ 0.53	\$ 0.05	\$ 0.58
OTHER PROPERTY & SERVICES				
PRIVATE WORKS				
Plant Inclusive of Labour (Per Hour Charge)				
1412400	Loader	\$ 262.50	\$ 26.25	\$ 288.75
1412400	Grader	\$ 229.09	\$ 22.91	\$ 252.00
1412400	Large Truck (> 5 Tonne)	\$ 171.82	\$ 17.18	\$ 189.00
1412400	Small Truck (< 5 Tonne)	\$ 126.00	\$ 12.60	\$ 138.60
1412400	Backhoe	\$ 162.27	\$ 16.23	\$ 178.50
1412400	Semi and Low Loader	\$ 181.36	\$ 18.14	\$ 199.50
1412400	John Deere Tractor and implement	\$ 143.18	\$ 14.32	\$ 157.50
1412400	Rollers	\$ 210.00	\$ 21.00	\$ 231.00
1412400	Water Truck	\$ 162.27	\$ 16.23	\$ 178.50
1412400	Utes	\$ 52.50	\$ 5.25	\$ 57.75
All equipment is wet hire - plant and operator - if works are to be carried out outside of ordinary hours or on weekends, RDO or public holidays an increase of 20% per hour will apply				
Material Cartage and Delivery Charges (Per M3)				
1412400	Delivery outside townsite	Delivery as per plant charges		
1412400	Sand and Gravel (Depot) (Pick Up)	\$ 31.50	\$ 3.15	\$ 34.65
1412400	Sand and Gravel	\$ 38.18	\$ 3.82	\$ 42.00
1412400	Blue Metal (Pick Up)	\$ 28.64	\$ 2.86	\$ 31.50
1412400	Blue metal (delivered in town)	\$ 47.73	\$ 4.77	\$ 52.50
1412400	Crushed Aggregate	\$ 95.45	\$ 9.55	\$ 105.00
1412400	Metal Dust	\$ 63.00	\$ 6.30	\$ 69.30
1412400	6 Wheeler load of Sand (11 Tonne)	\$ 231.00	\$ 23.10	\$ 254.10
1412400	Semi Load of Sand (20 Tonne)	\$ 336.00	\$ 33.60	\$ 369.60
1412400	Semi Load of Gravel (20 Tonne)	\$ 178.50	\$ 17.85	\$ 196.35
1412400	Miscellaneous Parts	Cost plus 10%		
1412400	Large Private Works Jobs	By Negotiation		
Labour				
1412400	Supervisor - Normal Hours Monday - Friday	\$ 115.50	\$ 11.55	\$ 127.05
1412400	Leading Hand - Normal Hours Monday - Friday	\$ 57.75	\$ 5.78	\$ 63.53
1412400	Crew - Normal Hours Monday - Friday	\$ 52.50	\$ 5.25	\$ 57.75
1412400	Supervisor - Outside Normal Hours	\$ 231.00	\$ 23.10	\$ 254.10
1412400	Leading Hand - Outside Normal Hours	\$ 115.50	\$ 11.55	\$ 127.05
1412400	Crew - Outside Normal Hours	\$ 105.00	\$ 10.50	\$ 115.50
4226000	CEO - Normal hours Monday - Friday	\$ 157.50	\$ 15.75	\$ 173.25
4226000	EMCS - Normal hours Monday - Friday	\$ 136.50	\$ 13.65	\$ 150.15

SHIRE OF NAREMBEEN
Schedule of Fees and Charges for 2022/2023



		FEE FY23	GST	TOTAL	
Statutory Fees and Charges for 2022/23					
LAW, ORDER AND PUBLIC SAFETY					
Dog Control - (Governing Legislation - Dog Act WA 1976)					
5223000	Dog Registration (Unsterilised) - 1 Year Standard	*	\$ 50.00	\$ -	\$ 50.00
5223000	Dog Registration (Unsterilised) - 1 Year Pensioner	*	\$ 25.00	\$ -	\$ 25.00
5223000	Dog Registration (Unsterilised) - 3 Years Standard	*	\$ 120.00	\$ -	\$ 120.00
5223000	Dog Registration (Unsterilised) - 3 Years Pensioner	*	\$ 60.00	\$ -	\$ 60.00
5223000	Dog Registration (Sterilised) - 1 Year Standard	*	\$ 20.00	\$ -	\$ 20.00
5223000	Dog Registration (Sterilised) - 1 Year Pensioner	*	\$ 10.00	\$ -	\$ 10.00
5223000	Dog Registration (Sterilised) - 3 Years Standard	*	\$ 42.50	\$ -	\$ 42.50
5223000	Dog Registration (Sterilised) - 3 Years Pensioner	*	\$ 21.25	\$ -	\$ 21.25
5223000	Dog Registration (Sterilised) - Lifetime Standard	*	\$ 100.00	\$ -	\$ 100.00
5223000	Dog Registration (Sterilised) - Lifetime Pensioner	*	\$ 50.00	\$ -	\$ 50.00
5223000	Dog Registration (Unsterilised) - Lifetime Standard	*	\$ 250.00	\$ -	\$ 250.00
5223000	Dog Registration (Unsterilised) - Lifetime Pensioner	*	\$ 125.00	\$ -	\$ 125.00
5223000	Concessions - Guide Dogs	*	NIL		
5223000	Dogs used for Droving or Tending Stock	*	25% of Fee		
*All Dogs three months of age and over must be registered. Discounts applied as per the Dog Act WA 1976					
Management					
5223000	Replacement dog or cat tag	*	\$ 6.64	\$ 0.66	\$ 7.30
52210000	Transporting dog or cat back to owner (Per Instance)	*	\$ 50.00	\$ 5.00	\$ 55.00
52210000	Sustenance and maintenance of dog or cat (Per Day)	*	\$ 25.00	\$ 2.50	\$ 27.50
52210000	Seizing and Impounding of dog or cat	*	\$ 100.00	\$ 10.00	\$ 110.00
5223000	Application for third dog - Standard	*	\$ 100.00	\$ 10.00	\$ 110.00
5223000	Application for third dog - Pensioners	*	\$ 30.00	\$ 3.00	\$ 33.00
Fines/Penalties as per the Dog Act WA 1976					
52210000	Unregistered dog	*	\$ 200.00	\$ 20.00	\$ 220.00
52210000	Keeping of more than two dogs without Shire approval	*	\$ 200.00	\$ 20.00	\$ 220.00
52210000	Dangerous dog penalty	*	\$ 400.00	\$ 40.00	\$ 440.00
52210000	Dog not held by a leash in certain public places	*	\$ 200.00	\$ 20.00	\$ 220.00
52210000	Failure to control dog in exercise areas and rural areas	*	\$ 200.00	\$ 20.00	\$ 220.00
52210000	Dog in a place without consent	*	\$ 200.00	\$ 20.00	\$ 220.00
52210000	Dog causing a nuisance	*	\$ 200.00	\$ 20.00	\$ 220.00
52210000	Dog in public place without collar or registration tag	*	\$ 200.00	\$ 20.00	\$ 220.00
Cat Control - (Governing Legislation - Cat Act WA 2011)					
5223000	Cat Registration - 1 Year Standard	*	\$ 10.00	\$ -	\$ 10.00
5223000	Cat Registration - 1 Year Pensioner	*	\$ 5.00	\$ -	\$ 5.00
5223000	Cat Registration - 1 Year Standard	*	\$ 20.00	\$ -	\$ 20.00
5223000	Cat Registration - 1 Year Pensioner	*	\$ 10.00	\$ -	\$ 10.00
5223000	Cat Registration - 3 Years Standard	*	\$ 42.50	\$ -	\$ 42.50
5223000	Cat Registration - 3 Years Pensioner	*	\$ 21.25	\$ -	\$ 21.25
5223000	Cat Registration - Lifetime Standard	*	\$ 100.00	\$ -	\$ 100.00
5223000	Cat Registration - Lifetime Pensioner	*	\$ 50.00	\$ -	\$ 50.00
52210000	Administration Fee for application to breed cats	*	\$ 50.00	\$ 5.00	\$ 55.00
Other Animals					
52210000	Trap Hire Bond		\$ 100.00	\$ -	\$ 100.00

SHIRE OF NAREMBEEN
Schedule of Fees and Charges for 2022/2023



		FEE FY23	GST	TOTAL
PLANNING SERVICES				
<i>Development Application Fees (Schedule 2, Planning and Development Regulations 2009)</i>				
10426000	Development Application Fees			
10426000	1. Determining a development application where the development has commenced or been carried out and the estimated cost of the development is -			
10426000	a) Development Applications less than \$50,000	* \$ 147.00	\$ -	\$ 147.00
10426000	b) Development Applications \$50,000 - \$500,000	*	0.32% of estimated cost of development	
10426000	c) Development Applications \$500,000 - \$2.5million	*	\$1,700 plus 0.257% for every \$1 in excess of \$500k	
10426000	d) Development Applications \$2.5 million - \$5million	*	\$7,161 plus 0.206% for every \$1 in excess of \$2.5million	
10426000	e) Development Applications \$5million - \$21.5million	*	\$12,633 plus 0.257% for every \$1 in excess of \$2.5million	
10426000	f) Development Applications more than \$2.5million	*	\$1,700 plus 0.257% for every \$1 in excess of \$500k	
10426000	g) Development Applications \$5million - \$21.5million	*	\$34,196	
10426000	For development applications >\$2.5million, refer to WAPC Planning Bulletin 93/2013	*		
10426000	2. Development application fee (other than for extractive industry) where the development has been commenced or carried out.	*	Fee in item 1 plus by way of penalty, twice that fee	
10426000	3. Development application fee for extractive industry where the development has not been commenced or carried out.	*	\$ 739.00	\$ - \$ 739.00
10426000	4. Development Application where the development has commenced or been carried	*	\$739.00 plus by way of penalty,	
10426000	5A. Determining an application to amend or cancel development application	*	\$ 295.00	\$ - \$ 295.00
10426000	5. (a) Subdivision clearance - not more than 5 lots (per lot)	*	\$ 73.00	\$ - \$ 73.00
10426000	5. (b) Subdivision clearance - more than 5 lots but not more than 195 (per lot)	*	\$73 per for the first 5 lots	
10426000	5. (c) Subdivision clearance - More than 195 lots	*	\$ 7,393.00	\$ - \$ 7,393.00
10426000	6. Home Occupation Permit - Initial Fee (where occupation has not commenced)	*	\$ 222.00	\$ - \$ 222.00
10426000	7. Home Occupation Permit - Initial Fee (where occupation has commenced)	*	\$222.00 plus by way of penalty, twice that fee	
10426000	8. Renewal of an approval of a home occupation where the application is made before the approval expires	*	\$ 73.00	\$ - \$ 73.00
10426000	9. Renewal of an approval of a home occupation where the application is made after the approval has expired	*	\$73.00 plus by way of penalty, twice that fee	
10426000	10. Application for a change of use or for an alteration or extension or change of a non-confirming use to which item 1 does not apply, where the change or alteration, extension or change has not commenced or been carried out	*	\$ 295.00	\$ - \$ 295.00
10426000	11. Application for a change of use or for an alteration or extension or change of a non-	*	\$295.00 plus by way of penalty,	
10426000	12. Zoning Certificate	*	\$ 73.00	\$ - \$ 73.00
10426000	13. Replying to a property settlement questionnaire	*	\$ 73.00	\$ - \$ 73.00
10426000	14. Written Planning Advice	*	\$ 73.00	\$ - \$ 73.00

SHIRE OF NAREMBEEN

Schedule of Fees and Charges for 2022/2023



		FEE FY23	GST	TOTAL	
BUILDING SERVICES					
Administration Fees and Charges - Subject to change as per the Building Regulations 2012					
1332200	Building Services Levy (BSL) - value less than \$45,000 - Building and Demolition Permit	*	\$ 61.65	\$ -	\$ 61.65
1332200	Building Services Levy (BSL) - value \$45,000 or more - Building and Demolition Permit	*	0.137% of the value of the work		
Permits - Building and Demolition Permits					
1332200	Certified application for a building permit (s.16 (1)) For building work for a Class 1 or Class 10 building or incidental structure.	*	0.19% of the estimated value of the building work (inc. GST). As determined by the permit authority but not less than \$110.00		
1332200	Certified application for a building permit (s.16 (1)) For building work for a Class 2 to Class 9 building or incidental structure.	*	0.09% of the estimated value of the building work (inc. GST). As determined by the permit authority but not less than \$110.00		
1332200	Uncertified application for a building permit (s. 16 (1))	*	0.32% of the estimated value of the building work (inc. GST). As determined		
1332200	Application for demolition permit (s.16(1)) For demolition work for a Class 1 or Class 10 building or incidental structure	*	\$ 110.00	\$ -	\$ 110.00
1332200	Application for demolition permit (s.16(1)) For demolition work for a Class 2 to Class 9 building - per storey	*	\$ 110.00	\$ -	\$ 110.00
Building Services Levy for occupancy permit or building approval certificate					
1332200	Approved building work under Section 47, 49, 50 or 52 of the Building Act	*	\$61.65 (capped) regardless of building costs		
1332200	Unauthorised building work under Section 51 of the Building Act (value less than \$45,000)	*	0.274% of the value of the work		
1332200	Unauthorised building work under Section 51 of the Building Act (value \$45,000 or more)	*	\$ 123.30	\$ -	\$ 123.30
1332200	Occupancy permit under Section 46 of the Building Act or modification for additional use under Section 48 (temporary)	*	No levy is payable		
Permits - Occupancy Permits					
1332200	Application for occupancy permit for completed building (s.46)	*	\$ 110.00	\$ -	\$ 110.00
1332200	Application for temporary occupancy permit for incomplete building (s.47)	*	\$ 110.00	\$ -	\$ 110.00
1332200	Application for modification of occupancy permit for additional use of building on temporary basis (s.48)	*	\$ 110.00	\$ -	\$ 110.00
1332200	Application for replacement occupancy permit for permanent change of building use and classification (s.49)	*	\$ 110.00	\$ -	\$ 110.00
1332200	Application for occupancy permit for a building in respect of which unauthorised work has been done (s.51 (2))	*	0.18% of estimated value including GST but not less than \$110.00		
1332200	Application for building approval certificate for a building in respect of which unauthorised work has been done (s.51 (3))	*	0.38% of estimated value including GST but not less than \$110.00		
1332200	Application to replace an occupancy permit for an existing building (s.52 (1))	*	\$ 110.00	\$ -	\$ 110.00
1332200	Application for building approval certificate for an existing building where unauthorised work has not been done (s.52 (2))	*	\$ 110.00	\$ -	\$ 110.00
1332200	Application to extend the time during which an occupancy permit or building approval certificate has effect (s.65 (3) (a))	*	\$ 110.00	\$ -	\$ 110.00

SHIRE OF NAREMBEEN
Schedule of Fees and Charges for 2022/2023



		FEE FY23	GST	TOTAL	
Other Applications					
1332200	Application as defined in Regulation 31 (for each building standard in respect of which a declaration is sought)	\$ 2,160.15	\$ -	\$ 2,160.15	
1332200	Inspection of pool enclosures (regulation 53)	\$ 58.45	\$ -	\$ 58.45	
1332200	Application for approval of battery powered smoke alarms (regulation 61)	\$ 179.40	\$ -	\$ 179.40	
Shire Other Fees and Charges					
1332200	Building Inspection Service Fee	*	\$50 plus \$1.00 per kilometre (incl GST)		
1332200	Bond for material on street (per m2 per month)	*	\$ 1.00	\$ -	\$ 1.00
1332200	Preliminary Building plans (% of licence)	*	25% + GST		
BCITF (Building & Construction Industry Training Fund) - Levy					
1332200	Levy on all Residential, Commercial & Civil Engineering Project where value of construction is more than \$20,000	*	0.2% X value of work over the value of \$20,000.		
Health Services					
<i>Health Act 1911 and associated Regulations</i>					
Septic Applications					
7524010	Application to construct onsite septic system	*	\$ 118.00	\$ -	\$ 118.00
7524010	Application for permit to use septic system	*	\$ 118.00	\$ -	\$ 118.00
Food Businesses - Food Act 2008 (charitable and community groups exempt)					
7524010	Registration - new or transfer of ownership	*	\$ 150.00	\$ -	\$ 150.00
7524010	Annual Inspection - low risk	*	\$ 50.00	\$ -	\$ 50.00
7524010	Annual Inspection - medium and high risk	*	\$ 100.00	\$ -	\$ 100.00
Offensive Trades					
1042600	As prescribed in the Health (Offensive Trades Fees) Regulations 1976				
Lodging Houses - Health Act (Misc Prov) Act 1911					
7524010	Registration - New and annual renewal pursuant to Health Local Laws 2016	*	\$ 180.00	\$ -	\$ 180.00
Public Buildings / Events- (charitable and community groups may be exempt)					
7524010	Application to construct, alter or amend		\$ 500.00	\$ -	\$ 500.00
7524010	Annual Inspection (<i>Local Government Act 1995</i>)		\$ 100.00	\$ -	\$ 100.00
7524010	Private Swimming Pool Inspection Fee - Four yearly		\$ 57.45	\$ -	\$ 57.45
7524010	Private Swimming Pool Inspection Fee and Written Report		\$ 150.00	\$ 15.00	\$ 165.00
Environmental Health Officer					
7524010	EHO hourly rate - applied to any application process where it has been determined that the amount of time taken to obtain required information and conduct inspections has been deemed excessive		\$ 86.36	\$ 8.64	\$ 95.00