

**Our Vision: Together we create the opportunity to grow**



**Our Goals:**

1. Focus upon our local economic drivers to retain and grow existing businesses, 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

# ANNUAL BUDGET 2019-20

**SHIRE OF NAREMBEEN**



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# SHIRE OF NAREMBEEN

## 2019/2020 ANNUAL BUDGET

### INTRODUCTION



Dear Ratepayers

We are pleased to present the Shire of Narembeen's 2019/2020 Annual Budget.

The Shire's Strategic Community Plan provides a guide for Council's operations towards the year 2027 and it, together with other integrated planning documents inform this budget.

The Strategic Community Plan Vision: Together we create the opportunity to grow. Is underpinned by three main goals:

- Goal 1: Focus upon our local economic drivers to retain and grow existing businesses, employment and to attract new industry.
- Goal 2: Internal and external relationships actively grow our Shire population and positive financial position.
- Goal 3: We contribute to a healthy community.

This budget document continues the Shire on its positive trajectory towards achieving it's goals and working towards the community's vision whilst maintaining ensuring financial functionality into the future.

The budget document includes capital expenditure of \$3.5m and operational expenditure of \$6.8m.

Key highlights for the 2019/2020 financial year will include:

- The completion of major structural repairs to the Roads Board Building
- Major upgrades at the Narembeen Cemetery
- Lesser Hall Precinct Development
- A full refurbishment of the Apex Park Public Toilets
- Reseal works at the Caravan Park
- Upgrades to the Airstrip to support the Royal Flying Doctor Service

A safe and efficient transport network throughout the Shire as highlighted in Goal 1 is always a priority, with this year's capital works projects including works on the following roads:

- Emu Hill East Road
- Cowan Road
- Cramphorne Road
- Mt Walker Road
- Narembeen South Road

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# SHIRE OF NAREMBEEN

## 2019/2020 ANNUAL BUDGET

### INTRODUCTION



- Wakeman Street
- Churchill Street
- Townsite Intersection Safety Initiative

A rate increase of 3.5% on the previous financial year's rates income will raise \$1.73m in rates and is in line with Council's adopted Long Term Financial Plan.

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 along with other grant providers such as Lottery West, the Royal Flying Doctor Service and many others without which the Shire couldn't 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,

Rhonda Cole  
**Shire President**

Christopher Jackson  
**Chief Executive Officer**

# SHIRE OF NAREMBEEN

## BUDGET

FOR THE YEAR ENDED 30 JUNE 2020

### SHIRE'S VISION

Together we create the opportunity to grow

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**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30TH JUNE 2020**

**BY NATURE OR TYPE**

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	1(a)	1,730,783	1,672,179	1,669,192
Operating grants, subsidies and contributions	9	1,726,840	6,044,691	5,917,036
Fees and charges	8	597,286	1,557,877	1,151,926
Interest earnings	10	79,100	83,079	79,800
Other revenue	10	0	2	0
		4,134,009	9,357,828	8,817,954
<b>Expenses</b>				
Employee costs		(2,039,181)	(2,030,100)	(1,974,642)
Materials and contracts		(1,402,821)	(4,765,798)	(5,265,714)
Utility charges		(288,200)	(226,032)	(253,550)
Depreciation on non-current assets	5	(2,834,942)	(2,869,734)	(3,825,297)
Interest expenses	6	(51,750)	(53,301)	(54,949)
Insurance expenses		(211,633)	(183,734)	(195,262)
Other expenditure		(16,500)	(4,920)	(29,500)
		(6,845,027)	(10,133,619)	(11,598,914)
<b>Subtotal</b>				
		(2,711,018)	(775,791)	(2,780,960)
Non-operating grants, subsidies and contributions	9	1,300,067	2,581,252	2,747,016
Profit on asset disposals	4(b)	70,000	154,084	46,743
Loss on asset disposals	4(b)	(5,100)	(31,082)	(10,045)
		1,364,967	2,704,254	2,783,714
<b>Net result</b>				
		<b>(1,346,051)</b>	<b>1,928,463</b>	<b>2,754</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>				
		<b>(1,346,051)</b>	<b>1,928,463</b>	<b>2,754</b>

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



## FOR THE YEAR ENDED 30TH JUNE 2020

**BASIS OF PREPARATION**

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations. The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

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

**THE LOCAL GOVERNMENT REPORTING ENTITY**

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

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

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

**2018/19 ACTUAL BALANCES**

Balances shown in this budget as 2018/19 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

**CHANGE IN ACCOUNTING POLICIES**

On the 1 July 2019 the following new accounting policies are to be adopted and have impacted on the preparation of the budget:

- AASB 15 - Revenue from Contracts with Customers;
- AASB 16 - Leases; and
- AASB 1058 - Income of Not-for-Profit Entities.

Explanation of the changes arising from these standards is provided at Note 15.

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

**SERVICE CHARGES**

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

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

**PROFIT ON ASSET DISPOSAL**

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

**REVENUES (CONTINUED)****OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**FEES AND CHARGES**

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

**INTEREST EARNINGS**

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

**OTHER REVENUE / INCOME**

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

**EXPENSES****EMPLOYEE COSTS**

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

**MATERIALS AND CONTRACTS**

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

**UTILITIES (GAS, ELECTRICITY, WATER, ETC.)**

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

**INSURANCE**

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

**LOSS ON ASSET DISPOSAL**

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

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation 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.

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30TH JUNE 2020**
**BY REPORTING PROGRAM**

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
<b>Revenue</b>	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		47,000	68,602	44,000
General purpose funding		2,926,715	3,860,042	2,825,659
Law, order, public safety		80,566	80,268	71,166
Housing		77,742	112,629	120,793
Community amenities		303,098	311,738	462,747
Recreation and culture		32,954	37,352	57,005
Transport		186,580	3,555,417	4,359,520
Economic services		358,450	238,202	256,800
Other property and services		120,904	1,093,578	620,264
		4,134,009	9,357,828	8,817,954
<b>Expenses excluding finance costs</b>	5, 10 (c),(e),(f)			
Governance		(211,618)	(758,903)	(364,779)
General purpose funding		(149,660)	(49,452)	(117,860)
Law, order, public safety		(197,098)	(191,354)	(210,201)
Health		(141,445)	(119,860)	(171,933)
Housing		(177,728)	(181,508)	(198,966)
Community amenities		(806,434)	(505,186)	(814,547)
Recreation and culture		(1,130,942)	(1,032,651)	(1,195,284)
Transport		(3,272,331)	(6,308,234)	(7,582,040)
Economic services		(513,367)	(358,799)	(507,202)
Other property and services		(192,654)	(574,371)	(381,153)
		(6,793,277)	(10,080,318)	(11,543,965)
<b>Finance costs</b>	6, 10(d)			
Governance		(1,112)	(1,497)	(1,497)
Housing		(2,742)	(1,126)	(2,773)
Recreation and culture		(47,896)	(50,678)	(50,679)
		(51,750)	(53,301)	(54,949)
<b>Subtotal</b>		(2,711,018)	(775,791)	(2,780,960)
Non-operating grants, subsidies and contributions	9	1,300,067	2,581,252	2,747,016
Profit on disposal of assets	4(b)	70,000	154,084	46,743
(Loss) on disposal of assets	4(b)	(5,100)	(31,082)	(10,045)
		1,364,967	2,704,254	2,783,714
<b>Net result</b>		<b>(1,346,051)</b>	<b>1,928,463</b>	<b>2,754</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>(1,346,051)</b>	<b>1,928,463</b>	<b>2,754</b>

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

## FOR THE YEAR ENDED 30TH JUNE 2020

**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.

<b>OBJECTIVE</b>	<b>ACTIVITIES</b>
<b>GOVERNANCE</b>	Administration and operation of facilities and dedicated to
<b>GENERAL PURPOSE FUNDING</b>	Rates, general purpose government grants and interest revenue.
<b>LAW, ORDER, PUBLIC SAFETY</b>	Supervision of various by-laws, fire prevention, emergency services and animal control
<b>HEALTH</b>	Food quality and pest control, operation of child health clinic, dental surgery and medical centre.
<b>HOUSING</b>	Maintenance of staff and rental housing.
<b>COMMUNITY AMENITIES</b>	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.
<b>RECREATION AND CULTURE</b>	Maintenance of halls, the aquatic centre, recreation centre and various reserves, operation of the library and maintenance of museums
<b>TRANSPORT</b>	Construction and maintenance of streets, roads, bridges, cleaning and lighting of streets, depot maintenance and airfield maintenance
<b>ECONOMIC SERVICES</b>	The regulation and provision of tourism, area promotion, building control, saleyards, noxious weeds, vermin control, plant nursery and standpipes
<b>OTHER PROPERTY AND SERVICES</b>	Private Works operations, plant repairs and operation costs. Maintenance of commercial buildings



**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30TH JUNE 2020**

**BY NATURE OR TYPE**

NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts</b>			
Rates	1,730,783	1,685,895	1,669,192
Operating grants, subsidies and contributions	2,651,840	6,637,925	5,838,536
Fees and charges	597,286	1,557,877	1,151,926
Interest earnings	79,100	83,079	79,800
Goods and services tax	0	58,555	375,288
Other revenue	(20,000)	2	0
	5,039,009	10,023,333	9,114,742
<b>Payments</b>			
Employee costs	(2,039,181)	(2,085,952)	(1,929,582)
Materials and contracts	(1,402,821)	(5,685,382)	(5,201,364)
Utility charges	(288,200)	(226,032)	(253,550)
Interest expenses	(51,750)	(53,301)	(54,949)
Insurance expenses	(211,633)	(183,734)	(195,262)
Goods and services tax	0	(30,000)	(187,644)
Other expenditure	(16,500)	(4,920)	(29,500)
	(4,010,085)	(8,269,321)	(7,851,851)
<b>Net cash provided by (used in) operating activities</b>	3	1,028,924	1,262,891
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Payments for purchase of property, plant & equipment	4(a)	(1,803,174)	(2,978,622)
Payments for construction of infrastructure	4(a)	(1,754,877)	(2,795,393)
Non-operating grants, subsidies and contributions used for the development of assets	9	1,300,067	2,747,016
Proceeds from sale of plant & equipment	4(b)	206,000	200,280
<b>Net cash provided by (used in) investing activities</b>		(2,051,984)	(2,826,719)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of borrowings	6	(69,000)	(67,639)
Proceeds from self supporting loans	6	20,000	6,275
<b>Net cash provided by (used in) financing activities</b>		(49,000)	(61,364)
<b>Net increase (decrease) in cash held</b>		(1,072,060)	(1,625,192)
Cash at beginning of year		3,653,966	4,463,159
<b>Cash and cash equivalents at the end of the year</b>	3	<b>2,581,906</b>	<b>2,837,967</b>

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

**RATES SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2020**
**BY REPORTING PROGRAM**

	NOTE	2019/20 Budget	2018/19 Actual	2018/19 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	2 (b)(i)	1,830,991	1,511,461	1,493,384
		1,830,991	1,511,461	1,493,384
<b>Revenue from operating activities (excluding rates)</b>				
Governance		47,000	68,602	44,000
General purpose funding		1,195,932	2,187,863	1,156,467
Law, order, public safety		80,566	80,268	71,166
Housing		77,742	112,629	120,793
Community amenities		303,098	311,738	462,747
Recreation and culture		32,954	37,352	57,005
Transport		186,580	3,555,417	4,359,520
Economic services		358,450	238,202	256,800
Other property and services		190,904	1,247,662	667,007
		2,473,226	7,839,733	7,195,505
<b>Expenditure from operating activities</b>				
Governance		(212,830)	(760,400)	(366,276)
General purpose funding		(149,660)	(49,452)	(117,860)
Law, order, public safety		(197,098)	(191,354)	(210,201)
Health		(141,445)	(119,860)	(171,933)
Housing		(180,470)	(182,634)	(201,739)
Community amenities		(806,434)	(514,742)	(814,547)
Recreation and culture		(1,178,838)	(1,085,862)	(1,245,963)
Transport		(3,272,331)	(6,308,234)	(7,582,040)
Economic services		(513,367)	(358,799)	(507,202)
Other property and services		(197,654)	(593,364)	(391,198)
		(6,850,127)	(10,164,701)	(11,608,959)
Non-cash amounts excluded from operating activities	2 (b)(ii)	2,770,042	2,746,732	3,788,599
<b>Amount attributable to operating activities</b>		224,132	1,933,225	868,529
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	9	1,300,067	2,581,252	2,747,016
Purchase property, plant and equipment	4(a)	(1,803,174)	(2,679,192)	(2,978,622)
Purchase and construction of infrastructure	4(a)	(1,754,877)	(2,690,392)	(2,795,393)
Proceeds from disposal of assets	4(b)	206,000	340,211	200,280
<b>Amount attributable to investing activities</b>		(2,051,984)	(2,448,121)	(2,826,719)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6	(69,000)	(93,476)	(67,639)
Proceeds from self supporting loans	6	20,000	0	6,275
Transfers to cash backed reserves (restricted assets)	7	(53,931)	(157,816)	(222,011)
Transfers from cash backed reserves (restricted assets)	7	200,000	0	572,373
<b>Amount attributable to financing activities</b>		97,069	(251,292)	288,998
<b>Budgeted deficiency before general rates</b>		(1,730,783)	(766,188)	(1,669,192)
<b>Estimated amount to be raised from general rates</b>	1	1,730,783	1,672,179	1,669,192
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2 (b)(i)	<b>0</b>	<b>905,991</b>	<b>0</b>

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

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2019/20 Budgeted rate revenue	2019/20 Budgeted interim rates	2019/20 Budgeted back rates	2019/20 Budgeted total revenue	2018/19 Actual total revenue	2018/19 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
<b>Differential general rate or general rate</b>									
<b>Gross rental valuations</b>									
GRV - Town	0.11574	222	1,891,320	218,901	0	0	218,901	210,900	212,356
<b>Unimproved valuations</b>									
UV - Rural	0.01441	325	105,860,000	1,525,442	0	0	1,525,442	1,473,560	1,472,331
UV - Mining	0.01441	2	89,777	1,294	0	0	1,294	1,955	639
<b>Sub-Totals</b>		549	107,841,097	1,745,637	0	0	1,745,637	1,686,415	1,685,326
<b>Minimum</b>									
<b>Minimum payment</b>									
<b>Gross rental valuations</b>									
GRV - Town	455	15	5,580	6,825	0	0	6,825	7,735	7,735
<b>Unimproved valuations</b>									
UV - Rural	455	46	623,700	20,930	0	0	20,930	19,565	19,565
UV - Mining	455	24	236,568	10,920	0	0	10,920	9,556	8,190
<b>Sub-Totals</b>		85	865,848	38,675	0	0	38,675	36,856	35,490
		634	108,706,945	1,784,312	0	0	1,784,312	1,723,271	1,720,816
Discounts/concessions (Refer note 1(d))							(53,529)	(51,092)	(51,624)
<b>Total amount raised from general rates</b>							<b>1,730,783</b>	<b>1,672,179</b>	<b>1,669,192</b>

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 2019/20 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.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

1. 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
		\$	%	%
<b>Option one</b>				
Payment in full	30/08/2019	0	0.0%	11.0%
<b>Option two</b>				
<u>Four instalments</u>				
Instalment one	30/08/2019	0	0.0%	11.0%
Instalment two	25/10/2019	10	5.5%	11.0%
Instalment three	3/01/2020	10	5.5%	11.0%
Instalment four	13/03/2020	10	5.5%	11.0%
			<b>2019/20 Budget revenue</b>	<b>2018/19 Actual revenue</b>
			\$	\$
Instalment plan admin charge revenue			3,000	3,160
Instalment plan interest earned			5,000	4,714
Unpaid rates and service charge interest earned			19,600	19,706
			27,600	27,580
				<b>2018/19 Budget revenue</b>
				\$
				2,500
				4,000
				15,800
				22,300

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**1. RATES AND SERVICE CHARGES (CONTINUED)**

**(c) Service Charges/Specified Area Rates**

The Shire did not raise specified area rates or service charges for the year ended 30th June 2020.

**(d) Rates discounts**

Rate or fee to which discount is granted	Discount %	2019/20 Budget	2018/19 Actual	2018/19 Budget	Circumstances in which discount is granted
Early Payment Discount	4.0%	\$ 53,529	\$ 51,092	\$ 51,624	Payment in full on or before 30 August 2019
		53,529	51,092	51,624	

**(e) Waivers or concessions**

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2020.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

2 (a). NET CURRENT ASSETS

		2019/20 Budget 30 June 2020	2019/20 Budget 01 July 2019	2018/19 Estimated Actual 30 June 2019	2018/19 Budget 30 June 2019
	Note	\$	\$	\$	\$
<b>Composition of estimated net current assets</b>					
<b>Current assets</b>					
Cash - unrestricted	3	128,268	1,054,259	1,054,259	746,437
Cash - restricted reserves	3	2,453,638	2,599,707	2,599,707	2,105,255
Receivables		248,868	248,868	248,868	179,530
Contract assets		0	925,000	0	
Inventories		384,932	384,932	384,932	385,513
		3,215,706	5,212,766	4,287,766	3,416,735
<b>Less: current liabilities</b>					
Trade and other payables		(71,363)	(71,363)	(71,363)	(594,500)
Long term borrowings		(44,476)	(93,476)	(93,476)	0
Provisions		(340,705)	(340,705)	(340,705)	(340,705)
		(456,544)	(505,544)	(505,544)	(935,205)
<b>Net current assets</b>		<b>2,759,162</b>	<b>4,707,222</b>	<b>3,782,222</b>	<b>2,481,530</b>



NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

2 (b). NET CURRENT ASSETS (CONTINUED)

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

Operating activities excluded from 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.

	Note	2019/20 Budget 30 June 2020	2019/20 Budget 01 July 2019	2018/19 Estimated Actual 30 June 2019	2018/19 Budget 30 June 2019
		\$	\$	\$	\$
<b>(i) Current assets and liabilities excluded from budgeted deficiency</b>					
<b>Net current assets</b>	2(a)	2,759,162	4,707,222	3,782,222	2,481,530
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.					
<b>Adjustments to net current assets</b>					
Less: Cash - restricted reserves	3	(2,453,638)	(2,599,707)	(2,599,707)	(2,105,255)
Less: Current assets not expected to be received at end of year					
- current portion of self supporting loans receivable			0		(6,275)
- Land held for resale		(370,000)	(370,000)	(370,000)	(370,000)
Add: Current liabilities associated with restricted assets					
Add: Current liabilities not expected to be cleared at end of year					
- Current portion of borrowings		44,476	93,476	93,476	0
Add: Movement in provisions between current and non-current receivables		20,000	0	0	0
<b>Adjusted net current assets - surplus/(deficit)</b>		<b>0</b>	<b>1,830,991</b>	<b>905,991</b>	<b>0</b>

(ii) Operating activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.

Adjustments to operating activities

Less: Profit on asset disposals	4(b)	(70,000)	(154,084)	(154,084)	(46,743)
Add: Loss on disposal of assets	4(b)	5,100	31,082	31,082	10,045
Add: Change in accounting policies	15		(925,000)	0	0
Add: Depreciation on assets	5	2,834,942	2,869,734	2,869,734	3,825,297
<b>Non cash amounts excluded from operating activities</b>		<b>2,770,042</b>	<b>1,821,732</b>	<b>2,746,732</b>	<b>3,788,599</b>

(iii) Reason for adjustment to Adjusted net current assets - surplus/(deficit) on 1 July 2019

The Shire has elected to retrospectively apply the cumulative effect of applying AASB 1058 Income of Not-for-Profit Entities at the date of initial application of the standard, being 1 July 2019. The impact of applying the standard was to recognise unspent grants and contributions for construction of recognisable non-financial assets controlled by the Shire as a liability. The opening budgeted surplus/deficit on 1 July 2019 has been amended accordingly from the estimated actual closing surplus/deficit. Refer to note 15 for further explanation of the impact of the changes in accounting policies

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**2 (c). NET CURRENT ASSETS (CONTINUED)**

**SIGNIFICANT ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for sale where it is held as 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 Narembreen 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.

**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.

**PROVISIONS**

Provisions are recognised when the Shire has a 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.

**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 Narembreen contributes to a number of superannuation funds on behalf of employees.

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

**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.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

**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.

**LAND HELD FOR RESALE**

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

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

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

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020****2 (c). NET CURRENT ASSETS (CONTINUED)****EMPLOYEE BENEFITS****Short-term employee benefits**

Provision is made for the Shire of Narembeen'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 of Narembeen'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 of Narembeen's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

### 3. RECONCILIATION OF CASH

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

	<b>2019/20 Budget</b>	<b>2018/19 Actual</b>	<b>2018/19 Budget</b>
	\$	\$	\$
Cash - unrestricted	128,268	1,054,259	746,437
Cash - restricted	2,453,638	2,599,707	2,105,255
	<b>2,581,906</b>	<b>3,653,966</b>	<b>2,851,692</b>
The following restrictions have been imposed by regulation or other externally imposed requirements:			
Plant	552,769	545,304	224,234
Infrastructure	1,144,974	1,326,811	1,134,778
Land development	21,408	21,119	20,807
Avoca farm/Wadderin	45,719	45,102	44,433
Recreation	143,286	141,598	141,459
Leave	257,409	255,254	255,077
Housing	172,662	170,330	167,806
Heritage	10,152	10,081	10,063
Medical	85,259	84,108	82,861
Bendering landfill renewal reserve	20,000	0	10,000
	<b>2,453,638</b>	<b>2,599,707</b>	<b>2,105,255</b>
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>	(1,346,051)	1,928,463	2,754
Depreciation	2,834,942	2,869,734	3,825,297
(Profit)/loss on sale of asset	(64,900)	(123,002)	(36,698)
Loss on revaluation of non current assets	0	0	0
(Increase)/decrease in receivables	(20,000)	665,505	109,144
(Increase)/decrease in contract assets	925,000	0	
Increase/(decrease) in payables	925,000	(1,005,436)	109,410
Increase/(decrease) in contract liabilities	0	0	0
Change in accounting policies transferred to retained surplus (refer to Note 15)	(925,000)	0	0
Grants/contributions for the development of assets	(1,300,067)	(2,581,252)	(2,747,016)
<b>Net cash from operating activities</b>	<b>1,028,924</b>	<b>1,754,012</b>	<b>1,262,891</b>

#### SIGNIFICANT ACCOUNTING POLICES

##### CASH AND CASH EQUIVALENTS

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

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

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

#### 4. FIXED ASSETS

##### (a) Acquisition of Assets

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

Asset class	Reporting program						2019/20 Budget total	2018/19 Actual total	2018/19 Budget total
	Governance	Housing	Community amenities	Recreation and culture	Transport	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	
<i>Property, Plant and Equipment</i>									
Buildings - non-specialised		34,000	1,130,174				1,164,174	1,519,186	
Furniture and equipment	50,000			7,500			57,500	80,770	
Plant and equipment	40,000					541,500	581,500	1,079,236	2,978,622
	90,000	34,000	1,130,174	7,500	0	541,500	1,803,174	2,679,192	2,978,622
<i>Infrastructure</i>									
Infrastructure - Roads			82,000			1,599,877	1,681,877	2,690,392	2,795,393
Infrastructure - Footpaths						73,000	73,000	0	
	0	0	82,000	0	1,672,877	0	1,754,877	2,690,392	2,795,393
<b>Total acquisitions</b>	90,000	34,000	1,212,174	7,500	1,672,877	541,500	3,558,051	5,369,584	5,774,015

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

- Works Schedule - Asset Acquisitions

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**4. FIXED ASSETS (CONTINUED)**

**(b) Disposals of Assets**

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

	<b>2019/20 Budget Net Book Value</b>	<b>2019/20 Budget Sale Proceeds</b>	<b>2019/20 Budget Profit</b>	<b>2019/20 Budget Loss</b>	<b>2018/19 Actual Profit</b>	<b>2018/19 Actual Loss</b>	<b>2018/19 Budget Profit</b>	<b>2018/19 Budget Loss</b>
	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program</b>								
Governance	36,040	35,940	0	(100)	0	0	0	0
Community amenities		0	0	0	0	(9,556)	0	0
Recreation and culture		0	0	0	0	(2,533)	0	0
Other property and services	105,060	170,060	70,000	(5,000)	154,084	(18,993)	46,743	(10,045)
	141,100	206,000	70,000	(5,100)	154,084	(31,082)	46,743	(10,045)
<b>By Class</b>								
<i>Property, Plant and Equipment</i>								
Plant and equipment	141,100	206,000	70,000	(5,100)	154,084	(31,082)	46,743	(10,045)
	141,100	206,000	70,000	(5,100)	154,084	(31,082)	46,743	(10,045)

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

- Capital Works Schedule - Asset Disposals



**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**5. 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
Furniture and equipment
Plant and equipment
Infrastructure - Roads
Infrastructure - Footpaths
Infrastructure - Drainage
Infrastructure - Parks

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
	49,633	52,733	49,633
	36,000	81,658	73,771
	0	4,026	24,548
	73,080	73,289	73,080
	26,437	34,353	24,868
	522,113	520,093	472,945
	1,644,530	1,631,882	2,601,272
	67,149	62,158	75,618
	416,000	409,542	429,562
	<b>2,834,942</b>	<b>2,869,734</b>	<b>3,825,297</b>
	461,846	467,514	623,187
	32,518	32,917	43,878
	278,352	281,768	375,591
	1,719,617	1,740,721	2,320,346
	8,924	9,034	12,042
	8,462	8,566	11,418
	325,223	329,214	438,835
	<b>2,834,942</b>	<b>2,869,734</b>	<b>3,825,297</b>

**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.

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

Buildings - non-specialised	30 - 50 Years
Buildings - specialised	30 - 50 Years
Furniture and equipment	4 - 10 Years
Plant and equipment	5 - 15 Years
Infrastructure - Roads	10 - 50 Years
Infrastructure - Footpaths	50 Years
Infrastructure - Drainage	75 Years
Infrastructure - Parks	0 Years
Infrastructure - Roe Rock	10 - 50 Years
Infrastructure - Other	10 - 50 Years

**DEPRECIATION (CONTINUED)**

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.

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.

**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.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Budget Principal 1 July 2019	2019/20 Budget New loans	2019/20 Budget Principal repayments	2019/20 Budget Interest repayments	Budget Principal outstanding 30 June 2020	Actual Principal 1 July 2018	2018/19 Actual Principal repayments	2018/19 Actual Interest repayments	Actual Principal outstanding 30 June 2019	Budget Principal 1 July 2018	2018/19 Budget Principal repayments	2018/19 Budget Interest repayments	Budget Principal outstanding 30 June 2019
		\$	\$	\$	\$		\$	\$	\$		\$	\$	\$
<b>Governance</b>													
129 Solar Panels	44,965	0	14,590	1,112	30,375	59,170	14,205	1,497	44,965	59,170	14,205	1,497	44,965
<b>Recreation and culture</b>													
125 - Swimming Pool	200,119	0	19,652	13,045	180,467	218,521	18,402	14,294	200,119	218,521	18,401	14,295	200,120
128 - Recreation Centre	670,044	0	30,290	34,851	639,754	698,802	28,758	36,384	670,044	698,802	28,758	36,384	670,044
	915,128	0	64,532	49,008	850,596	976,493	61,365	52,175	915,128	976,493	61,364	52,176	915,129
<b>Self Supporting Loans</b>													
<b>Housing</b>													
127 Aged homes	35,044	0	3,580	1,372	31,464	67,155	32,111	1,126	35,044	67,155	6,275	2,773	60,880
<b>Recreation and culture</b>													
Mt Walker Tennis Courts	0	20,000	888	1,370	19,112	0	0	0	0	0	0	0	0
	35,044	20,000	4,468	2,742	50,576	67,155	32,111	1,126	35,044	67,155	6,275	2,773	60,880
	950,172	20,000	69,000	51,750	901,172	1,043,648	93,476	53,301	950,172	1,043,648	67,639	54,949	976,009

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.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

6. INFORMATION ON BORROWINGS (CONTINUED)

(b) New borrowings - 2019/20

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
				%	\$	\$	\$	\$
Mt Walker Tennis Courts	WATC	Debenture	10	2.5%	20,000	2,694	20,000	0
					20,000	2,694	20,000	0

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2019 nor is it expected to have unspent borrowing funds as at 30th June 2020.

(d) Credit Facilities

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
<b>Undrawn borrowing facilities</b>			
<b>credit standby arrangements</b>			
Bank overdraft limit	200,000	200,000	200,000
Bank overdraft at balance date	0	0	0
Credit card limit	20,000	20,000	20,000
Credit card balance at balance date	0	2,500	0
<b>Total amount of credit unused</b>	<b>220,000</b>	<b>222,500</b>	<b>220,000</b>
<b>Loan facilities</b>			
Loan facilities in use at balance date	901,172	950,172	976,009

**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.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance	2018/19 Actual Opening Balance	2018/19 Actual Transfer to	2018/19 Actual Transfer (from)	2018/19 Actual Closing Balance	2018/19 Budget Opening Balance	2018/19 Budget Transfer to	2018/19 Budget Transfer (from)	2018/19 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Staff entitlements	0			0	0			0				0
Plant	545,304	7,465		552,769	537,223	8,080		545,304	537,223	62,011	(375,000)	224,234
Carried over projects	0			0	0			0			0	0
Infrastructure	1,326,811	18,163	(200,000)	1,144,974	1,307,151	19,661		1,326,811	1,307,151	25,000	(197,373)	1,134,778
Land development	21,119	289		21,408	20,807	313		21,119	20,807	0		20,807
Avoca farm/Wadderin	45,102	617		45,719	44,433	668		45,102	44,433	0		44,433
Recreation	141,598	1,688		143,286	121,459	20,139		141,598	121,459	20,000		141,459
Leave	255,254	2,155		257,409	155,077	100,178		255,254	155,077	100,000		255,077
Housing	170,330	2,332		172,662	167,806	2,524		170,330	167,806	0		167,806
Heritage	10,081	71		10,152	5,075	5,006		10,081	5,063	5,000		10,063
Medical	84,108	1,151		85,259	82,861	1,246		84,108	82,861	0		82,861
Bendering landfill renewal reserve	0	20,000		20,000	0			0	0	10,000		10,000
	2,599,707	53,931	(200,000)	2,453,638	2,441,893	157,816	0	2,599,707	2,441,880	222,011	(572,373)	2,091,518

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

7. CASH BACKED RESERVES (CONTINUED)

(b) Cash Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Plant	Ongoing	To be used to assist in the replacement and upgrade of Shire plant and equipment**
Infrastructure	Ongoing	To be used to for the construction of new or significantly improved infrastructure**
Land development	Ongoing	To be used to finance future development within the Shire
Avoca farm/Wadderin	Ongoing	To be used to develop Avoca Farm
Recreation	Ongoing	To be used to provide new or upgrade existing recreation facilities within the Shire**
Leave	Ongoing	To be used to fund annual and long service leave requirements
Housing	Ongoing	To be used for the construction of new Shire housing and refurbishment of existing houses
Heritage	Ongoing	To be used to finance the maintenance of historical buildings within the Shire
Medical	Ongoing	To be used to assist in the future attraction and retention of medical services
Bendering landfill renewal reserve	Ongoing	To be used to assist in the future upgrade of plant, machinery and other requirements at the Bendering Landfill Site

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

## 8. FEES & CHARGES REVENUE

	<b>2019/20 Budget</b>	<b>2018/19 Actual</b>	<b>2018/19 Budget</b>
	\$	\$	\$
Governance	18,000	19,308	16,000
General purpose funding	8,500	8,420	12,000
Law, order, public safety	53,566	54,604	53,166
Housing	72,500	108,212	114,520
Community amenities	183,432	141,776	164,171
Recreation and culture	32,454	36,718	57,005
Transport	3,980	0	0
Economic services	106,450	98,202	116,800
Other property and services	118,404	1,090,637	618,264
	<b>597,286</b>	<b>1,557,877</b>	<b>1,151,926</b>

## 9. GRANT REVENUE

Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:

### By Program:

#### Operating grants, subsidies and contributions

Governance	29,000	49,294	28,000
General purpose funding	1,108,332	2,096,362	1,064,668
Law, order, public safety	27,000	25,664	18,000
Housing	5,242	4,418	6,273
Community amenities	119,666	169,962	298,575
Recreation and culture	500	814	0
Transport	182,600	3,555,416	4,359,520
Economic services	252,000	140,000	140,000
Other property and services	2,500	2,761	2,000
	<b>1,726,840</b>	<b>6,044,691</b>	<b>5,917,036</b>

#### Non-operating grants, subsidies and contributions

Law, order, public safety	0	49,980	50,000
Health	0	477,235	477,200
Community amenities	0	331,571	324,298
Recreation and culture	160,000	0	100,000
Transport	1,140,067	1,722,466	1,795,518
	<b>1,300,067</b>	<b>2,581,252</b>	<b>2,747,016</b>

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

## 10. OTHER INFORMATION

	2019/20 Budget	2018/19 Actual	2018/19 Budget
	\$	\$	\$
<b>The net result includes as revenues</b>			
<b>(a) Interest earnings</b>			
Investments			
- Reserve funds	34,000	36,729	25,000
- Other funds	20,500	21,930	35,000
Other interest revenue (refer note 1b)	24,600	24,420	19,800
	79,100	83,079	79,800
<b>(b) Other revenue</b>			
Other	0	2	0
	0	2	0
<b>The net result includes as expenses</b>			
<b>(c) Auditors remuneration</b>			
Audit services	55,000	25,805	25,000
Other services	5,000	6,815	5,000
	60,000	32,620	30,000
<b>(d) Interest expenses (finance costs)</b>			
Borrowings (refer Note 6(a))	51,750	53,301	54,949
	51,750	53,301	54,949
<b>(e) Elected members remuneration</b>			
Meeting fees	18,820	15,840	18,820
Mayor/President's allowance	7,000	7,000	7,000
Deputy Mayor/President's allowance	1,750	1,750	1,750
Travelling expenses	6,600	5,868	4,000
	34,170	30,458	31,570
<b>(f) Write offs</b>			
General rate	10,000	860	20,000
Fees and charges	2,000	1,710	1,000
	12,000	2,570	21,000



**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

## 11. MAJOR LAND TRANSACTIONS AND TRADING UNDERTAKINGS

It is not anticipated the Shire will be party to any Major Land Transactions or Trading Undertakings during 2019/20.

## 12. INTERESTS IN JOINT ARRANGEMENTS

- (i) The Shire together with the the Department of Housing have a joint venture arrangement with regard to the provision of 9 housing units in the Narembreen townsite.

- (ii) The Shire together with the Shires of Corrigin, Kondinin and Kulin (RoeROC) have a joint venture arrangement with regard to the provision of a Waste Facility on the Kondinin Narembreen Road. Council's share of this facility is included as RoeROC Assets.

The Shire's share of the housing units and RoeROC assets are included in Property, Plant & Equipment is as follows:

	<b>2019/20 Budget</b>	<b>2018/19 Actual</b>	<b>2018/19 Budget</b>
	\$	\$	\$
<b>Non-current assets</b>			
ROeRoc Assets	160,637	177,688	177,688
Land and Buildings (DoH JVA)	822,972	1,008,700	1,008,700
Less: accumulated depreciation	(16,500)	(21,600)	(21,188)
	<b>967,109</b>	<b>1,164,788</b>	<b>1,165,200</b>

### 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 Narembreen's interests in the assets liabilities revenue and expenses of joint operations are included in the respective line items of the financial statements.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**13. TRUST FUNDS**

Funds held at balance date over which the local government has no control and which are not included in the financial statements are as follows:

<b>Detail</b>	<b>Balance 1 July 2019</b>	<b>Estimated amounts received</b>	<b>Estimated amounts paid</b>	<b>Estimated balance 30 June 2020</b>
	\$	\$	\$	\$
Joint Venture Housing	1,650	500	(500)	1,650
Building Services Levy	0	200	(200)	0
Other	1,700	800	(900)	1,600
Gym Card Bonds	7,500	2,000	(1,000)	8,500
Wheatbelt Retention Alliance	8,981		(8,981)	0
BCITF Levy	514		(514)	0
	<b>20,345</b>	<b>3,500</b>	<b>(12,095)</b>	<b>11,750</b>

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**14. SIGNIFICANT ACCOUNTING POLICIES - OTHER  
INFORMATION**

**GOODS AND SERVICES TAX (GST)**

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

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

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

**CRITICAL ACCOUNTING ESTIMATES**

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

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

**ROUNDING OFF FIGURES**

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

**COMPARATIVE FIGURES**

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

**BUDGET COMPARATIVE FIGURES**

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

**REVENUE RECOGNITION**

Accounting Policies for the recognition of income and revenue from contracts with customers is described in Note 15.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**15. SIGNIFICANT ACCOUNTING POLICIES - CHANGE  
IN ACCOUNTING POLICIES**

This note explains the impact of the adoption of AASB 15 Revenue from Contracts with Customers, AASB 16 Leases and AASB 1058 Income for Not-for-Profit Entities.

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

The Shire of Narembreen adopted AASB 15 on 1 July 2019 resulting in changes in accounting policies. In accordance with the transition provisions AASB 15, the Shire of Narembreen has adopted the new rules retrospectively with the cumulative effect of initially applying these rules recognised on 1 July 2019. In summary the following adjustments were made to the amounts recognised in the balance sheet at the date of initial application (1 July 2019):

	AASB 118 carrying amount 30 June 19	Reclassification	AASB 15 carrying amount 01 July 19
	\$	\$	\$
Contract assets	0	925,000	925,000
WAANDRA money owed			
Contract liabilities - current			
Unspent grants, contributions and reimbursements	0	0	0
Developer contributions	0	0	0
Contract liabilities non-current			
Developer contributions	0	0	0
Cash in lieu of parking	0	0	0
Adjustment to retained surplus from adoption of AASB 15		925,000	

**LEASES**

On adoption of AASB 16, for leases which had previously been classified as an 'operating lease' when applying AASB 117, the Shire of Narembreen is not required to make any adjustments on transition for leases for which the underlying asset is of low value. 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).

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**15. SIGNIFICANT ACCOUNTING POLICIES - CHANGE  
IN ACCOUNTING POLICIES (Continued)**

**INCOME FOR NOT-FOR-PROFIT ENTITIES**

The Shire of Narembreen has adopted AASB 1058 from 1 July 2019 which resulted in changes in accounting policies. In accordance with the transition provisions AASB 1058, the Shire of Narembreen has adopted the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised at 1 July 2019. Comparative information for prior reporting periods shall not be restated in accordance with AASB 1058 transition requirements.

In applying AASB 1058 retrospectively with the cumulative effect of initially applying the Standard on 1 July 2019 changes occurred to the following financial statement line items by application of AASB as compared to AASB 1004 Contributions before the change:

	AASB 1004 carrying amount 30 June 19	Reclassification	AASB 1058 carrying amount 01 July 19
	\$	\$	\$
Trade and other payables			
Adjustment to retained surplus from adoption of AASB 1058		0	

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Therefore the rates received in advance give rise to a financial liability that is within the scope of AASB 9. On 1 July 2019 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised by the Shire of Narembreen. When the taxable event occurs the financial liability is extinguished and the Shire of Narembreen recognises income for the prepaid rates that have not been refunded.

Assets that were acquired for consideration that was significantly less than fair value principally to enable the Shire of Narembreen to further its objectives may have been measured on initial recognition under other Australian Accounting Standards at a cost that was significantly less than fair value. Such assets are not required to be remeasured at fair value.

The impact on the Shire of Narembreen of the changes as at 1 July 2019 is as follows:

	2019
	\$
Retained surplus - 30/06/2019	905,991
Adjustment to retained surplus from adoption of AASB 15	925,000
Adjustment to retained surplus from adoption of AASB 1058	0
Retained surplus - 01/07/2019	1,830,991

# OPERATING SCHEDULES 2019-20

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SHIRE OF NAREMBEEN



Shire of Narembeen  
Annual Financial Budget  
For the Year Ending 30 June 2020

Schedule 3 - General Purpose Funding

Account Name	2019/2020 Budget	2018/2019 Budget	2018/2019 Actuals
<b>Rate Revenue - Expenditure</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
3112000 Rates Write Off - Expense	10,000	20,000	860
3115000 Administration	125,660	75,460	74,887
3116000 Rate Recovery Costs (Legal + Debt Collection) - Expense	3,000	7,000	1,026
3118000 Rates Valuation Costs - Expense	10,000	15,000	13,773
3119000 Rates Title Searches - Expense	1,000	400	555
<b>Total General Purpose Funding Expenditure</b>	<b>149,660</b>	<b>117,860</b>	<b>91,101</b>
<b>Rate Revenue - Income</b>			
3111000 Discount on Rates Received Early (4%) -	(53,529)	(51,624)	(51,092)
3121300 Interest on Rates Instalments - Income	4,500	4,000	4,714
3121400 Rate Recovery Costs Reimbursed (Legal + Debt Collection) - Income	3,000	7,000	1,000
3121600 Rate Enquiry Fee - Income	2,500	2,500	4,260
3122000 Rates (GRV, UV) - Income	1,784,313	1,720,816	1,723,272
4221600 Rates Instalment Admin Fee - Income	3,000	2,500	3,160
3128000 Ex Gratia Rates (CBH) - Income	21,278	14,187	14,187
3129000 Rates Non-Payment Penalty - Income	15,000	15,000	17,260
5129000 FESA Levy Interest - Income	600	800	696
<b>Total</b>	<b>1,780,661</b>	<b>1,715,179</b>	<b>1,717,458</b>
<b>General Purpose Grants - Income</b>			
3221100 Financial Assistance Grant Operating (LG Grants Commission) - Income	640,820	435,685	1,266,104
1212500 Financial Assistance Grant Funding - Roads (LG Grants Com) - Income	446,234	614,795	816,071
<b>Total</b>	<b>1,087,054</b>	<b>1,050,480</b>	<b>2,082,175</b>
<b>Other General Purpose Grant - Income</b>			
3323000 Interest Received	59,000	60,000	60,410
<b>Total</b>	<b>59,000</b>	<b>60,000</b>	<b>60,410</b>
<b>Total General Purpose Funding Income</b>	<b>2,926,715</b>	<b>2,825,659</b>	<b>3,860,042</b>

Shire of Narembeen  
Annual Financial Budget  
For the Year Ending 30 June 2020

Schedule 4 - Governance

Account Name		2019/2020 Budget	2018/2019 Budget	2018/2019 Actuals
<b>Member of Council - Expenditure</b>		\$	\$	\$
4111000	Councillor Travel (500km/meeting @ \$1.20/km) - Expense	6,600	4,000	5,868
4111100	Councillor Sitting Fees - Expense	18,820	18,820	15,840
4111500	Councillor Deputy Presidents Allowance - Expense	1,750	1,750	1,750
4112000	Councillor Conference Costs - Expense	25,000	15,000	14,558
4112010	Administration	125,660	94,325	93,608
4113000	Councillor Election Costs - Expense	2,000	0	0
4114000	Councillor Presidents Allowance - Expense	7,000	7,000	7,000
4115000	Councillor Refreshments & Receptions - Expense	15,000	25,000	25,856
4118000	Councillor Donations / Gifts / Awards - Expense	10,000	10,000	22,031
4211010	Councillor Other Costs - Expense	1,000	2,000	0
<b>Total</b>		<b>212,830</b>	<b>364,778</b>	<b>326,259</b>
<b>Administration General - Expenditure</b>				
4211000	Depreciation	49,633	49,633	52,733
4211020	Admin Office/Surrounds Maintenance	38,717	52,298	44,266
4211150	General Operating Costs	138,000	0	0
4211200	Admin Office Equipment (Maintenance) - Expense	5,000	10,000	1,080
4211300	Admin Office Computer Equipment (Maintenance) - Expense	40,000	36,500	48,503
4211400	Admin Office Telephone / Internet Charges - Expense	18,000	16,000	15,776
4211500	Admin Office Advertising - Expense	0	6,000	5,401
4211501	Communications and Branding	12,500	0	0
4212010	Admin Office Vehicle Costs - Expense	10,000	10,000	10,871
4212000	Loss on Sale of Assets - Expense	100	0	0
4212100	Admin Office Uniforms - Expense	3,000	3,000	2,844
4212200	Admin Office Asset Management & Valuations - Expense	10,000	20,000	0
4212600	Admin Office Staff Travel & Accommodation - Expense	10,000	12,000	8,368
4212700	Administrative Contractors/Consultants	140,000	35,000	12,938
4212800	Admin Office Fringe Benefits Tax - Expense	25,000	25,000	24,408
4213200	Admin Office Staff Training - Expense	10,000	12,000	5,635



Shire of Narembeen  
Annual Financial Budget  
For the Year Ending 30 June 2020

Schedule 4 - Governance

Account Name		2019/2020 Budget	2018/2019 Budget	2018/2019 Actuals
<b>Administration General - Expenditure (Continued)</b>				
4215000	Admin Office Insurance - Expense	162,964	8,864	14,988
4218000	Admin Office Salaries - Expense	432,453	440,006	464,162
4211021	Building Maintenance Salaries - Admin	39,375	36,125	49,278
4218100	Admin Office Long Service Leave - Expense	15,000	15,000	0
4128200	Debtor Write Offs	2,000	1,000	1,710
4219000	Admin Office Superannuation - Expense	59,826	61,169	59,474
4212401	Loan 129 - Solar Panels Loan Interest	1,112	1,497	1,030
4220000	Reallocation of Employee Housing Costs	33,924	39,303	62,776
	<b>Sub-Total</b>	<b>1,256,604</b>	<b>943,254</b>	<b>936,199</b>
4212001	Less Allocated to Works	(1,256,604)	(943,254)	(936,082)
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>117</b>
<b>Total Governance Expenditure</b>		<b>212,830</b>	<b>364,779</b>	<b>326,377</b>
<b>Members of Council - Income</b>				
4122000	Reimbursements - Members of Council - Income	2,000	2,000	2,364
	<b>Total</b>	<b>2,000</b>	<b>2,000</b>	<b>2,364</b>
<b>Administration General - Income</b>				
4221400	Admin Office Insurance Reimbursements - Income	10,000	10,000	17,398
4222000	Admin Office Public Photocopying / Admin Fee - Income	500	1,000	513
4224000	Admin Office Dept. of Transport Licencing - Income Commissions	17,500	15,000	18,795
4226000	Admin Reimbursements - Income	17,000	16,000	29,532
		<b>45,000</b>	<b>42,000</b>	<b>66,239</b>
<b>Total Governance Income</b>		<b>47,000</b>	<b>44,000</b>	<b>68,602</b>

Shire of Narembeen  
Annual Financial Budget  
For the Year Ending 30 June 2020

Schedule 5 - Law, Order & Public Safety

Account Name		2019/2020 Budget	2018/2019 Budget	2018/2019 Actuals
<b>Fire Prevention - Expenditure</b>		<b>\$</b>	<b>\$</b>	<b>\$</b>
5111000	Depreciation	36,000	73,771	81,658
5111100	Fire Brigade Vehicle Costs - Expense	1,000	0	1,324
5111220	Fire Brigade Costs - Expense	20,000	20,000	8,959
5112000	Insurance - Expense	3,341	1,500	1,500
5111222	Emergency Services Facility - Maintenance Expenses	18,344	18,344	19,479
5111101	Emergency Services Levy Payments	50,266	50,266	51,845
5117000	Administration	25,132	18,865	18,722
	<b>Sub Total</b>	<b>154,083</b>	<b>182,746</b>	<b>183,486</b>
<b>Animal Control - Expenditure</b>				
5212000	Animal Control - Expense	17,582	17,523	14,170
5212010	Administration	25,132	9,433	9,361
5213000	Animal Registration Discs - Expense	300	500	0
	<b>Sub Total</b>	<b>43,014</b>	<b>27,455</b>	<b>23,530</b>
<b>Total Law, Order &amp; Public Safety - Expenditure</b>		<b>197,098</b>	<b>210,201</b>	<b>207,016</b>
<b>Fire Prevention - Income</b>				
5123000	Emergency Services Levy (ESL) Contribution (DFES) - Income	4,000	4,000	4,000
5123100	Emergency Services Levy Received	50,266	50,266	50,102
5124000	Bush Fire Brigade Operating Grant (DFES) - Income	23,000	14,000	21,664
	<b>Sub Total</b>	<b>77,266</b>	<b>68,266</b>	<b>75,766</b>
<b>Animal Control - Income</b>				
5221000	Animal Control Fines & Penalties - Income	800	400	1,516
5223000	Animal Registration Fees - Income	2,500	2,500	2,987
	<b>Sub Total</b>	<b>3,300</b>	<b>2,900</b>	<b>4,502</b>
<b>Other Law, Order and Public Safety</b>				
5331001	Other Law and Order - Income	0	50,000	49,980
	<b>Sub Total</b>	<b>0</b>	<b>50,000</b>	<b>49,980</b>
<b>Total Law, Order &amp; Public Safety - Income</b>		<b>80,566</b>	<b>121,166</b>	<b>130,248</b>

Shire of Narembeen  
Annual Financial Budget  
For the Year Ending 30 June 2020

Schedule 7 - Health

Account Name		2019/2020 Budget	2018/2019 Budget	2018/2019 Actuals
<b>Health Inspections &amp; Administration - Expenditure</b>		\$	\$	\$
7311000	Administration	12,566	9,433	9,361
7315000	Eastern Wheatbelt Health Scheme - Expenses	35,000	35,000	39,552
<b>Total</b>		<b>47,566</b>	<b>44,433</b>	<b>48,913</b>
<b>Mosquito Control - Expenditure</b>				
7411001	Mosquito Control - Expense	3,500	3,623	2,000
<b>Total</b>		<b>3,500</b>	<b>3,623</b>	<b>2,000</b>
<b>Other Health - Expenditure</b>				
7511020	Doctors Surgery Maintenance - Expense	10,099	10,027	9,080
7511120	Dentist Surgery Maintenance - Expense	20,215	19,937	18,467
7511400	Doctors Car - Expense	1,000	1,000	658
7511500	Doctors House - Expense	10,000	11,000	3,845
7512010	Administration	12,566	18,865	18,722
7513000	Medical Centre Management Fees - Expense	36,000	38,000	29,391
7611000	Analytical Expenses (Local Health Authorities Analytical Committee) - Expense	500	500	422
<b>Total</b>		<b>90,379</b>	<b>123,878</b>	<b>84,610</b>
<b>Total Health - Expenditure</b>		<b>141,445</b>	<b>171,933</b>	<b>135,522</b>
<b>Operating Income</b>				
7524010	Other Health Income	0	477,200	477,235
<b>Total Health - Income</b>		<b>0</b>	<b>477,200</b>	<b>477,235</b>

Shire of Narembeen  
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For the Year Ending 30 June 2020

Schedule 9 - Housing

Account Name		2019/2020	2018/2019	2018/2019
		Budget	Budget	Actuals
<b>Employee Housing - Expenditure</b>		\$	\$	\$
9111000	Depreciation	51,156	51,156	52,101
9111022	26 Hilton Way (CEO) - Expense	11,980	12,761	11,604
9111026	21 Northmore Street - Expense	5,000	8,560	3,969
9111027	15 Northmore Street - Expense	5,000	4,560	4,571
9111029	10b Ada Street- Expense	6,000	3,687	1,921
9111031	8 Cheetham Way (EMCS) - Expense	11,316	10,357	19,426
9111032	26 Thomas Street - Expense	5,000	12,560	11,008
9111033	20 Cheetham Way (Works Manager) - Expense	10,000	13,392	11,383
9111034	Building Maintenance Salaries - Employee Housing	16,875	21,675	13,666
	<b>Sub Total</b>	<b>122,327</b>	<b>138,709</b>	<b>129,649</b>
9110000	Reallocation of Housing	(122,327)	(164,570)	(145,148)
	<b>Sub Total</b>	<b>0</b>	<b>-25,861</b>	<b>-15,498</b>
<b>Other Housing - Expenditure</b>				
9211000	Depreciation	21,924	21,924	21,188
9111023	16 Hilton Way - Expense	6,832	8,455	5,695
9111024	10 Hilton Way	12,108	17,407	9,803
9111130	Unit 4/33 Currall Street - Expense	3,150	3,531	2,554
9211320	Unit 1/24 Doreen Street - Expense	4,000	7,994	6,621
9211440	Aged Persons Residences - Expense	2,066	14,018	202
9211530	SSL 127 Aged Homes Interest - Expense	2,742	2,773	3,426
9211600	Unit 3/31 Currall Street (Edna) - Expense	8,600	10,156	4,174
9211601	Unit 2/31 Currall Street - Expense	7,600	8,156	4,360
9211620	Unit 2/24 Doreen Street - Expense	6,000	8,494	4,306
9211621	Unit 1/31 Currall Street - Expense	6,650	7,081	4,197
9212000	Administration	62,830	37,730	65,526
9226000	Building Maintenance Salaries - Other Housing	16,875	14,450	9,110
9211321	18 Hilton Way - Expense	10,542	8,121	9,690
9221300	Unit 3/33 Currall Street - Expense	3,150	4,331	2,161
9224000	Unit 2/33 Currall Street - Expense	2,600	3,531	2,408
9225000	Unit 1/33 Currall Street (Health) - Expense	2,800	3,656	2,154
	<b>Sub Total</b>	<b>180,470</b>	<b>181,808</b>	<b>157,574</b>
<b>Total Housing - Expenditure</b>		<b>180,470</b>	<b>155,946</b>	<b>142,076</b>

Shire of Narembeen  
Annual Financial Budget  
For the Year Ending 30 June 2020

Schedule 9 - Housing

Account Name		2019/2020 Budget	2018/2019 Budget	2018/2019 Actuals
<b>Employee Housing - Income</b>				
9121000	Reimbursement Account for Employees Housing Rental - Income	40,000	41,520	41,276
9124000	Reimbursement Account for Housing Utilities - Income	1,500	1,500	1,757
	<b>Sub Total</b>	<b>41,500</b>	<b>43,020</b>	<b>43,033</b>
9120000	Reallocation of Staff Housing Income	(41,500)	(43,020)	(43,033)
		0	0	0
<b>Other Housing - Income</b>				
9221010	Rental Income for 33 Currall Street (Singles) Units - Income	25,000	25,000	29,131
9221020	Rental Income for 24 Doreen Street (Family) Units - Income	25,000	25,000	15,122
9223000	Rental Income for 31 Currall Street (Family) Units - Income	25,000	25,000	21,969
9228000	Aged Homes Reimbursments (Interest) - Income	2,742	2,773	3,375
	<b>Sub Total</b>	<b>77,742</b>	<b>77,773</b>	<b>69,596</b>
<b>Total Housing Income</b>		<b>77,742</b>	<b>77,773</b>	<b>69,596</b>

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Schedule 10 - Community Amenities

Account Name		2019/2020 Budget	2018/2019 Budget	2018/2019 Actuals
<b>Household Rubbish - Expenditure</b>		\$	\$	\$
1011122	Domestic Rubbish Collection (Avon Waste) - Expense	51,500	50,000	50,975
1011123	Domestic Recycling Collection (Avon Waste) - Expense	36,000	30,000	35,721
1011200	Administration	12,566	4,716	4,680
<b>Sub Total</b>		<b>100,066</b>	<b>84,716</b>	<b>91,376</b>
<b>General Sanitation - Expenditure</b>				
1011102	Waste Transfer Station (Site Maintenance) - Expense	15,094	19,308	6,669
1011130	Waste Transfer Station (Site Management) - Expense	65,000	65,000	62,400
1011131	Bendering Landfill Site (Avon Waste) - Expense	35,000	51,250	26,438
1021102	Bulk Recycling Bin Hire & Collection (Avon Waste) - Expense	20,000	28,928	12,621
1021104	Depreciation	8,952	8,952	6,702
1021110	Rubbish Collection (Streets & Reserves) - Expense	22,778	21,388	19,117
1021120	Transfer Station Rubbish Collection (Avon Waste) - Expense	30,000	30,000	26,226
1021200	Administration	12,566	4,716	4,680
<b>Sub Total</b>		<b>209,390</b>	<b>236,542</b>	<b>164,854</b>
<b>Town Planning &amp; Regional Development - Expenditure</b>				
1041100	Town Planning Control - Expense	5,000	5,000	6,694
1041102	Land Development Other	55,000	0	0
1041201	Administration	25,132	9,433	9,361
5312000	Review of Local Laws - Expense	2,500	5,000	371
<b>Sub Total</b>		<b>87,632</b>	<b>19,433</b>	<b>16,426</b>
<b>Other Community Amenities - Expenditure</b>				
1051101	Public Convenience (Toilet Maintenance) - Expense	13,108	14,448	12,193
1051112	Cemetery Operation & Maintenance - Expense	8,910	8,309	8,989
1051122	Street Furniture / Public Art - Expense	1,000	1,000	171
1051132	Urban Storm Water Drains Maintenance - Expense	10,380	10,880	6,027
1051211	Administration	6,283	4,716	4,680
1051500	Depreciation	17,484	15,916	27,651
<b>Sub Total</b>		<b>57,166</b>	<b>55,268</b>	<b>69,267</b>
<b>Drummuster - Expense</b>				
1061112	Drummuster - Expense	1,000	1,000	904
<b>Sub Total</b>		<b>1,000</b>	<b>1,000</b>	<b>904</b>

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Schedule 10 - Community Amenities

Account Name		2019/2020 Budget	2018/2019 Budget	2018/2019 Actuals
<b>Community Resource Centre - Expenditure</b>				
1051111	CRC Employee Costs	144,619	148,506	139,653
1051201	Administration Allocations - CRC	125,660	47,163	46,804
1051650	CRC Building/Surrounds Maintenance	28,000	28,744	24,432
1511800	CRC Project/Event/Workshop Costs	27,000	18,248	0
1511210	CRC Operational Costs - Expense	25,900	175,228	0
	<b>Sub Total</b>	<b>351,179</b>	<b>417,888</b>	<b>210,889</b>
<b>Total Community Amenities - Expenditure</b>		<b>806,434</b>	<b>814,847</b>	<b>553,716</b>
<b>Household Rubbish - Income</b>				
1012100	Reimbursement of Domestic Rubbish Collection Fees - Income	82,620	82,620	82,034
1012101	Additional Rubbish Collection - Income	23,562	23,562	20,962
	<b>Sub Total</b>	<b>106,182</b>	<b>106,182</b>	<b>102,996</b>
<b>Town Planning &amp; Regional Development - Income</b>				
1042600	Town Planning Application Fees - Income	350	350	26,820
	<b>Sub Total</b>	<b>350</b>	<b>350</b>	<b>26,820</b>
<b>Other Community Amenities - Income</b>				
1052100	Cemetery Charges - Income	2,000	2,500	1,839
1052400	Community Bus Hire Charges - Income	10,000	51,998	59,392
1072100	Community Service Centre - Income	0	282,300	282,300
	<b>Sub Total</b>	<b>12,000</b>	<b>336,798</b>	<b>343,531</b>
<b>Drummuster - Expense</b>				
1062100	Drummuster - Income	1,000	1,000	904
	<b>Sub Total</b>	<b>1,000</b>	<b>1,000</b>	<b>904</b>
<b>Community Resource Centre - Income</b>				
1052120	CRC Grants and Contributions CRC Reimbursements to Shire (Pay) -	118,666	149,070	0
1052500	Income	0	148,506	169,058
1052510	CRC Operating Income	64,900	45,439	0
	<b>Sub Total</b>	<b>183,566</b>	<b>343,015</b>	<b>169,058</b>
<b>Total Community Amenities - Income</b>		<b>303,098</b>	<b>786,345</b>	<b>642,405</b>

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Schedule 11 - Recreation and Culture

Account Name		2019/2020 Budget	2018/2019 Budget	2018/2019 Actuals
<b>Public Halls &amp; Civic Centre - Expenditure</b>		<b>\$</b>	<b>\$</b>	<b>\$</b>
1111100	Depreciation	42,565	42,565	44,681
1111102	Town Hall (Maintenance) - Expense	30,983	60,523	20,538
1111105	Road Board Building	2,000	3,564	1,564
1111200	Administration	12,566	18,865	18,722
	<b>Sub Total</b>	<b>88,114</b>	<b>125,518</b>	<b>85,504</b>
<b>Recreation &amp; Sport - Expenditure</b>				
1131100	Depreciation	342,996	340,520	339,915
1131102	Recreation Centre (Maintenance) - Expense	50,000	42,616	39,399
1131110	Town Oval (Maintenance) - Expense	73,948	74,774	63,300
1131122	Parks & Gardens (Maintenance) - Expense	116,037	116,664	125,745
1131132	Bowling Club (Greens Maintenance) - Expense	1,200	1,105	1,458
1131181	Gym Operating Expenses	18,054	18,879	16,297
1131182	Youth Centre (Maintenance) - Expense	1,000	1,200	1,136
1131202	Town Dam & Reticulation (Maintenance) - Expense	25,148	31,151	21,023
1131215	Loan 128 Rec Centre Interest - Expense	34,851	36,384	27,245
1131152	Mt Arrowsmith Tennis Club Maintenance/Contribution - Expense	1,000	2,775	4,611
1131300	Administration	25,132	51,879	51,484
	<b>Sub Total</b>	<b>689,367</b>	<b>781,869</b>	<b>715,118</b>
<b>Libraries - Expenditure</b>				
1141100	Salaries	5,750	5,000	3,747
1141201	Administration	25,132	18,865	18,722
1141300	Other Library Costs - Expense	1,700	1,758	1,469
	<b>Sub Total</b>	<b>32,582</b>	<b>25,623</b>	<b>23,937</b>
<b>Culture - Expenditure</b>				
1151100	Depreciation	35,016	37,836	34,815
1151102	Museum Maintenance - Expense	6,500	17,830	4,498
1151104	Community Events	6,000	0	0
1151112	Community Shed - Expense	3,200	4,490	2,568
1151200	Administration	12,566	4,716	4,680
	<b>Sub Total</b>	<b>63,282</b>	<b>64,872</b>	<b>46,562</b>



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Schedule 11 - Recreation and Culture

Account Name		2019/2020 Budget	2018/2019 Budget	2018/2019 Actuals
<b>Swimming Pool - Expenditure</b>				
1121100	Swimming Pool Employee Costs	79,331	65,551	67,460
1121102	Swimming Pool Maintenance - Expense	86,448	77,457	64,020
1121104	Loan 125 Pool Interest - Expense	13,045	14,295	11,836
1121180	Depreciation	101,536	52,024	100,683
1121200	Administration	25,132	18,865	18,722
	<b>Sub Total</b>	<b>305,493</b>	<b>238,192</b>	<b>263,260</b>
<b>Total Recreation and Culture Expenditure</b>		<b>1,178,838</b>	<b>1,236,074</b>	<b>1,134,381</b>
<b>Public Halls &amp; Civic Centres - Income</b>				
1112100	Public / Lesser Hall Hire Fees - Income	80,500	100,500	309
	<b>Sub Total</b>	<b>80,500</b>	<b>100,500</b>	<b>309</b>
<b>Recreation &amp; Sport - Income</b>				
1132150	Rec & Sport - Gym Income	8,000	8,000	5,655
1132300	Sporting Club Ground Fees - Income	15,454	15,455	15,455
1132400	Recreation Equipment Lease/Hire - Income	500	25,000	8,096
1132100	Rec & Sport - Other Income	500	0	814
	<b>Sub Total</b>	<b>24,454</b>	<b>48,455</b>	<b>30,019</b>
<b>Swimming Pool - Income</b>				
1122200	Pool Admission Charges - Income	8,000	8,000	7,195
	<b>Sub Total</b>	<b>8,000</b>	<b>8,000</b>	<b>7,195</b>
<b>Total Recreation and Culture Income</b>		<b>112,954</b>	<b>157,005</b>	<b>37,532</b>

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Schedule 12 - Transport

Account Name		2019/2020 Budget	2018/2019 Budget	2018/2019 Actuals
<b>Streets, Roads Bridges &amp; Depot - Expenditure</b>		<b>\$</b>	<b>\$</b>	<b>\$</b>
1211100	Depreciation	125,000	124,604	119,335
1211400	Infrastructure Depreciation	1,519,530	2,476,668	1,512,547
1221152	Footpath Maintenance - Expense	1,505	3,505	2,534
1221160	Street Tree Maintenance - Expense	27,389	24,793	29,481
1221170	Street Sweeping (Maintenance) - Expense	16,267	17,100	10,664
1221180	Weed Spraying (Maintenance) - Expense	36,762	14,596	35,262
1221190	Traffic Signage - Expense	26,812	26,812	20,413
1221200	Administration	314,151	330,139	271,464
1221100	Street Lighting - Expense	18,000	17,106	15,620
1221102	Depot Maintenance - Expense	62,949	37,718	32,438
1221105	Road Maintenance - Expense	1,103,104	990,602	957,887
1221140	Storm/Flood Damage - Repairs	0	3,500,000	3,584,346
<b>Sub Total</b>		<b>3,251,468</b>	<b>7,563,642</b>	<b>6,599,966</b>
<b>Aerodome - Expenditure</b>				
1251100	Airfield (Maintenance) - Expense	14,580	13,681	11,961
1251200	Administration Allocated	6,283	4,716	4,680
<b>Sub Total</b>		<b>20,863</b>	<b>18,398</b>	<b>16,642</b>
<b>Total Transport Expenditure</b>		<b>3,272,331</b>	<b>7,582,040</b>	<b>6,616,608</b>
<b>Streets, Roads Bridges &amp; Depot - Income</b>				
1212100	Direct Grant Funding (Main Roads) - Income	180,000	105,000	181,588
1212200	Regional Road Group Funding (Main Roads) - Income	404,971	412,000	678,949
1212600	Roads to Recovery Funding (FDoT) - Income	408,000	363,518	363,518
1212800	Black Spot Funding - Income	272,096	0	0
1222200	Road Project Grants	0	5,274,020	4,053,063
<b>Sub Total</b>		<b>1,265,067</b>	<b>6,154,538</b>	<b>5,277,118</b>
<b>Aerodome - Income</b>				
1252300	Airfield Contributions	61,580	500	765
<b>Sub Total</b>		<b>61,580</b>	<b>500</b>	<b>765</b>
<b>Total Transport Income</b>		<b>1,326,647</b>	<b>6,155,038</b>	<b>5,277,883</b>

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Schedule 13 - Economic Services

Account Name		2019/2020 Budget	2018/2019 Budget	2018/2019 Actuals
<b>Rural Services - Expenditure</b>		<b>\$</b>	<b>\$</b>	<b>\$</b>
1311100	Administration	25,132	28,298	28,082
1311101	Skeleton Weed Employee Costs	129,018	93,330	76,365
1311102	Skeleton Weed (Operating Costs) - Expense	77,000	55,750	37,256
1311110	Vermin Control (Dogs, Foxes, Rabbits) - Expense	2,000	5,000	0
1311400	Depreciation	10,000	24,067	10,022
	<b>Sub Total</b>	<b>243,150</b>	<b>214,635</b>	<b>161,673</b>
<b>Tourism &amp; Area Promotiom</b>				
1111110	Information Bay (Maintenance) - Expense	308	297	44
1321100	Depreciation	36,673	27,484	37,619
1321101	Caravan Park (Maintenance) - Expense	130,351	160,443	119,720
1321104	Contributions to Tourism - Expense	7,000	7,000	1,756
1321105	Administration - Tourism	25,132	18,865	18,722
1321200	Area Promotion (Advertisting - TV & Print) - Expense	7,500	10,000	559
	<b>Sub Total</b>	<b>206,964</b>	<b>224,088</b>	<b>178,421</b>
<b>Building Control - Expenditure</b>				
1331201	Administration	12,566	18,865	18,722
1338000	Building Control Services	1,000	0	965
	<b>Sub Total</b>	<b>13,566</b>	<b>18,865</b>	<b>19,687</b>
<b>Saleyards - Expenditure</b>				
1341100	Depreciation	14,644	15,644	8,791
1341101	Saleyards (Maintenance) - Expense	3,459	3,935	3,949
1341200	Administration	6,283	4,716	4,680
	<b>Sub Total</b>	<b>24,386</b>	<b>24,295</b>	<b>17,421</b>
<b>Other Economic Services - Expenditure</b>				
1361100	Standpipe (Maintenance) - Expense	13,187	12,179	12,442
1361120	Depreciation - Standpipes	5,832	8,423	5,725
1361200	Administration	6,283	4,716	4,680
	<b>Sub Total</b>	<b>25,302</b>	<b>25,319</b>	<b>22,848</b>
<b>Total Economic Services Expenditure</b>		<b>513,367</b>	<b>507,202</b>	<b>400,049</b>

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Schedule 13 - Economic Services

Account Name		2019/2020 Budget	2018/2019 Budget	2018/2019 Actuals
<b>Rural Services - Income</b>				
1312300	Grant Funding - Skeleton Weed Program (DAFWA) - Income	252,000	140,000	140,000
	<b>Sub Total</b>	<b>252,000</b>	<b>140,000</b>	<b>140,000</b>
<b>Tourism &amp; Area Promotiom - Income</b>				
1322100	Caravan Park (Fees) - Income	100,000	110,000	90,498
	<b>Sub Total</b>	<b>100,000</b>	<b>110,000</b>	<b>90,498</b>
<b>Building Control - Income</b>				
1332100	Septic Tank (Application Fee) - Income	250	200	236
1332200	Building License (Application Fee) - Income	1,000	1,000	1,270
1332300	Building Construction Industry Training Fund (Levy Commission) - Income	100	100	55
	<b>Sub Total</b>	<b>1,350</b>	<b>1,300</b>	<b>1,561</b>
<b>Saleyards - Income</b>				
1342100	Saleyards Rental Fees	100	500	1,850
	<b>Sub Total</b>	<b>100</b>	<b>500</b>	<b>1,850</b>
<b>Other Economic Services - Income</b>				
1362100	Standpipe Water (Charges) - Income	5,000	5,000	4,293
	<b>Sub Total</b>	<b>5,000</b>	<b>5,000</b>	<b>4,293</b>
<b>Total Economic Services Income</b>		<b>358,450</b>	<b>256,800</b>	<b>238,202</b>

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Schedule 14 - Other Property and Services

Account Name		2019/2020	2018/2019	2018/2019
		Budget	Budget	Actuals
<b>Private Works - Expenditure</b>				
1411130	General Works (Private) - Expense	37,377	375,000	326,467
	<b>Sub Total</b>	<b>37,377</b>	<b>375,000</b>	<b>326,467</b>
<b>Public Works Overheads - Expenditure</b>				
1431101	Staff Training - Expense	46,400	20,927	46,856
1431107	Staff Medical Costs - Expense	1,000	2,000	662
1431110	Works Vehicle Operating Costs - Expense	12,000	10,000	12,313
1431140	Long Service leave	10,000	10,000	426
1431150	General Admin Allocated	125,660	66,028	93,608
1431152	Tool Allowance - Expense	25,400	25,400	28,897
1431170	Employees Housing Allowance	43,680	68,640	58,433
1431180	Industrial Allowance	14,750	15,885	14,760
	Salary and Superannuation - Works			
1431200	Supervision	129,861	125,129	125,295
1431301	Occupational Health and Safety	30,000	35,305	13,835
1431400	Office Costs - Expense	6,000	7,000	4,990
1431500	Superannuation - Public Works	119,524	117,577	124,074
1431600	Sick Pay	39,507	39,106	31,699
1431700	Holiday Pay	140,250	138,826	137,331
1431800	Protective Clothing - Expense	10,000	10,000	7,659
1432000	Reallocation of Employee Housing Costs	88,403	125,267	82,372
	<b>Sub total</b>	<b>842,436</b>	<b>869,408</b>	<b>835,528</b>
1431690	Less Allocated to Works	(842,436)	(869,408)	(835,528)
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Plant Operat</b>				
1491100	Depreciation Plant	396,000	411,697	387,380
1441120	Minor Plant Purchases (< \$5,000)	5,000	10,000	32
1441100	Plant Insurance Costs - Expense	28,305	25,500	26,262
1441200	Fuel & Oil - Expense	175,000	170,000	192,604
1441300	Vehicle Tyres - Expense	10,000	3,000	18,047
1441400	Parts & Repairs - Expense	151,000	165,000	117,264
1441500	Repair Wages	102,480	100,468	89,807
1441600	Vehicle Licences - Expense	10,000	10,000	6,376
1441800	Tools (Expendable) - Expense	20,000	500	1,626
1441900	Loss on Sale of Assets - Expense	5,000	10,045	18,993
	<b>Sub Total</b>	<b>902,785</b>	<b>906,209</b>	<b>858,390</b>
1441210	Less Allocated to Depreciation	(368,658)	(352,465)	(346,889)
1441220	Less Plant Allocated to Works	(534,127)	(553,744)	(511,500)
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

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Schedule 14 - Other Property and Services

Account Name		2019/2020 Budget	2018/2019 Budget	2018/2019 Actuals
<b>Stock Matierals - Expenditure</b>				
1462100	Stock Fuel Purchases	200,000	200,000	184,314
1462200	Stock Fuel Allocated	(200,000)	(200,000)	(183,537)
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>777</b>
<b>Gross Salaries &amp; Wages - Expenditure</b>				
1471610	Gross Salaries & Wages	2,237,005	1,861,953	2,043,145
1471695	Less Allocated to Works	(2,237,005)	(1,861,953)	(2,043,145)
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Gross Salaries &amp; Wages -Workers Compensation</b>				
1471200	Workers Compensation	0	0	3,621
1472100	Reimbursement of Workers Compensation Expense	0	0	0
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>3,621</b>
<b>Commercial Buildings - Expenditure</b>				
1481100	Depreciation	20,000	17,866	22,164
1481107	Industrial Lot Building Maintenance - Expense	1,200	2,900	91
1481110	Commercial Buildings	70,000	0	50
1481140	Avoca Farm - Land Holding Costs	6,248	7,390	8,525
1481300	Administration	62,830	18,865	18,722
	<b>Sub Total</b>	<b>160,278</b>	<b>118,437</b>	<b>87,352</b>
<b>Total Other Property and Services Expenditure</b>		<b>197,654</b>	<b>493,437</b>	<b>418,217</b>

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Schedule 14 - Other Property and Services

Account Name		2019/2020 Budget	2018/2019 Budget	2018/2019 Actuals
<b>Private Works - Income</b>				
1412400	Public Private Works - Income	10,000	550,000	1,018,357
	<b>Sub Total</b>	<b>10,000</b>	<b>550,000</b>	<b>1,018,357</b>
<b>Public Works Overheads - Income</b>				
1512300	Risk Management / Safety Reimbursement (LGIS) - Income	0	0	268
1431000	Reallocation of Employee Housing Income	41,500	43,020	43,033
	<b>Sub Total</b>	<b>41,500</b>	<b>43,020</b>	<b>43,301</b>
<b>Plant Operations - Income</b>				
1442100	Sale of Depot Minor Plant (Blades, Metal, Etc) - Income	500	1,000	0
1442500	Government Fuel Rebate - Income	40,000	40,000	44,472
1442200	Profit on Sale of Assets - Income	70,000	46,743	144,001
	<b>Sub Total</b>	<b>110,500</b>	<b>87,893</b>	<b>188,473</b>
<b>Commercial Buildings - Income</b>				
1482101	Unit 1/19 Churchill Street (Pharmacy) - Rental Income	3,050	3,050	3,050
1482108	Shop 1/8 Churchill Street (Wheatbelt Aged) - Rental Income	3,700	2,837	3,945
1482109	Shop 2/8 Churchill Street - Rental Income	1,500	2,837	2,920
1482110	Shop 3/8 Churchill Street (IRE) - Rental Income	2,800	2,837	1,639
1482113	Unit 2/30 Churchill Street (Community Shed) - Rental Income	900	900	1,364
1482114	Unit 1/10-12 Doreen Street (Factory Unit 1 - Batty) - Rental Income	4,727	4,727	4,705
1482115	Unit 2/10-12 Doreen Street (Factory Unit 2 - WA Regional Plumbing) Rental Income	4,727	4,727	4,982
1482116	Industrial Lot - Rental Income	5,000	5,200	5,204
1482500	Reimbursement Account for Commercial Building Utilities - Income	2,500	2,000	2,493
	<b>Sub Total</b>	<b>28,904</b>	<b>29,114</b>	<b>30,301</b>
<b>Total Other Property and Services Income</b>		<b>190,904</b>	<b>710,027</b>	<b>1,280,431</b>

# CAPITAL WORKS SCHEDULES 2019-20

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SHIRE OF NAREMBEEN





## Asset Acquisitions by Schedule

Asset Class	Job Number	Job Description	Cost
<b>Community Amenities</b>			
Building - Non Specialised	2010	Apex Park Toilet Block replacement	\$ 245,000
Building - Non Specialised	2011	Airstrip RFDS repairs / upgrades	\$ 120,000
Building - Non Specialised	1817	Cemetary Upgrade - Stage 1 - C/F	\$ 65,174
Building - Non Specialised	2012	Cemetery upgrade - stage 2	\$ 125,000
Building - Non Specialised	1802	Lesser Hall Interpretation Centre - C/F	\$ 230,000
Building - Non Specialised	2013	Road Board Building renovation - C/F	\$ 90,000
Building - Non Specialised	2009	Caravan Park upgrade roadways and surrounds	\$ 100,000
Building - Non Specialised	2024	Mt Walker tennis court renewal	\$ 130,000
Building - Non Specialised	2025	Solar power at transfer station	\$ 25,000
Road Infrastructure	2008	Cemetery carpark reseal	\$ 7,000
Road Infrastructure	2017	Churchill Street precinct carpark	\$ 75,000
		<b>Total Community Amenities Capital Works</b>	<b>\$ 1,212,174</b>
<b>Governance</b>			
Furniture and Equipment	2034	Printer at CRC	\$ 15,000
Furniture and Equipment	2031	Altus Procurement system implementation	\$ 15,000
Furniture and Equipment	2032	ICT Hardware renewal	\$ 10,000
Furniture and Equipment	2033	ICT security upgrades	\$ 10,000
Plant and Equipment	2029	CEO car	\$ 40,000
		<b>Total Governance Capital Works</b>	<b>\$ 90,000</b>
<b>Housing</b>			
Building - Non Specialised	2014	18 Hilton way asbestos fence replacement	\$ 8,000
Building - Non Specialised	2022	21 Northmore Street asbestos fence replacement	\$ 5,000
Building - Non Specialised	1901	Ada Street carpets - C/F	\$ 5,000
Building - Non Specialised	2023	26 Thomas Street - repaint	\$ 6,000
Building - Non Specialised	2035	1/31 Curral Street - flooring	\$ 5,000
Building - Non Specialised	2035	1/24 Doreen Street - flooring	\$ 5,000
		<b>Total Housing Capital Works</b>	<b>\$ 34,000</b>
<b>Other Property and Services</b>			
Plant and Equipment	2027	Leading hand ute	\$ 35,000
Plant and Equipment	2028	Courier ute	\$ 35,000
Plant and Equipment	1914	Dolly C/F	\$ 26,500
Plant and Equipment	2037	Replace written off Ford Ranger	\$ 25,000
Plant and Equipment	2030	Grader	\$ 420,000
		<b>Total Other Property and Services Capital Works</b>	<b>\$ 541,500</b>
<b>Recreation and Culture</b>			
Furniture and Equipment	2026	Entry barriers system for Aquatic Centre	\$ 7,500
		<b>Total Recreation and Culture Capital Works</b>	<b>\$ 7,500</b>
<b>Transport</b>			
Road Infrastructure	2001	Emu Hill east rd R2R 40.04/39.13 C/P 30x70 - 2001	\$ 200,000
Road Infrastructure	2002	Cowan rd 0-14 R2R - 2002	\$ 260,000
Road Infrastructure	2003	Cramphorne rd slk25.06Slk 28.50 RRG	\$ 89,877
Road Infrastructure	2004	Mt walker rd RRG	\$ 510,000
Road Infrastructure	2005	NB South rd slk o.o -3.25	\$ 65,000
Road Infrastructure	2006	Wakeman st reseal	\$ 7,000
Road Infrastructure	2007	Churchill st reseal	\$ 7,000
Road Infrastructure	2015	Townsite intersection Latham, Churchill, Curral and Longhurst Streets - Blackspot	\$ 410,000
Road Infrastructure	2016	Hunter Road widening	\$ 20,000
Road Infrastructure	2019	Bows Road floodway 12.06.12.15	\$ 7,000
Road Infrastructure	2020	Dayman Road floodway 1.39-1.48 pipe	\$ 17,000
Road Infrastructure	2021	Emu Hill east rd floodway 27.53-27.47	\$ 7,000
Footpath Infrastructure	2018	Naremben Townsite Footpath Network	\$ 73,000
		<b>Total Transport Capital Works</b>	<b>\$ 1,672,877</b>
		<b>Total Asset Acquisitions - as per Note 4(a) forming part of the budget</b>	<b>\$ 3,558,051</b>

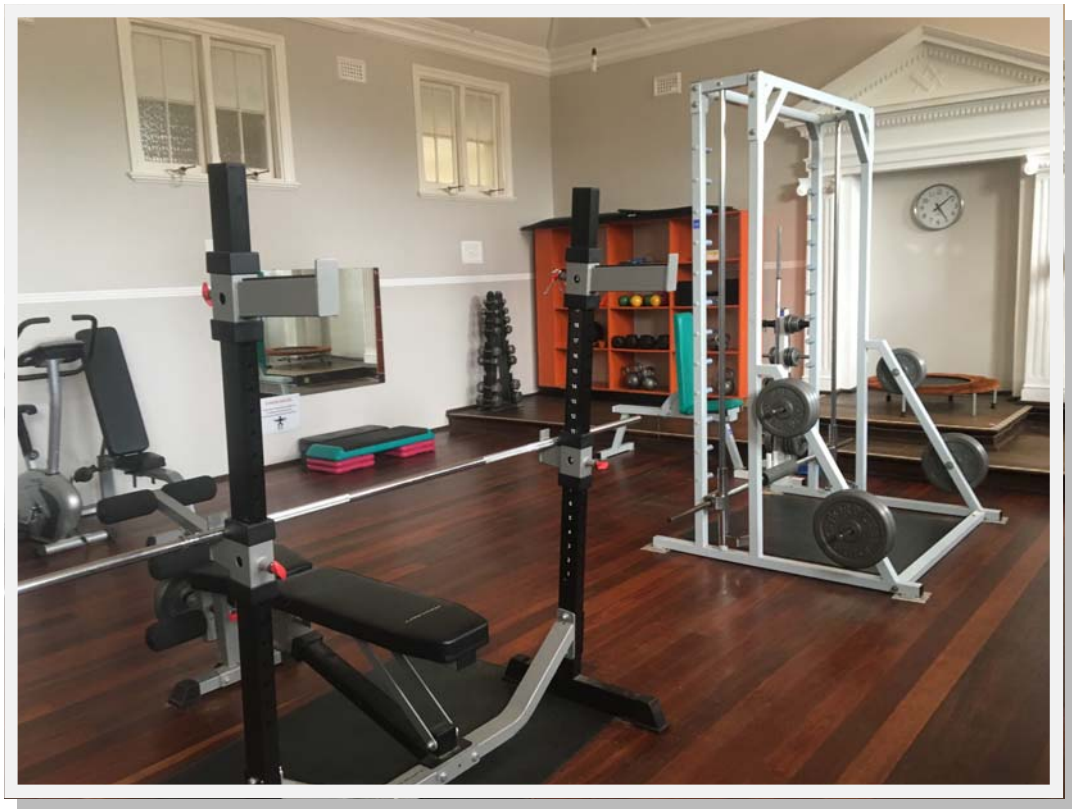
## Asset Disposals by Schedule

Asset Type	Asset/Licence Number	Net Book Value	Expected Sale Proceeds	Profit/(Loss) on Disposal
<b>Governance</b>				
CEO Car	1NB	\$ 36,040	\$ 35,940	\$ (100)
<b>Other Property and Services</b>				
Nissan Navara Ute	NB7298	\$ 20,477	\$ 18,030	\$ (2,447)
Nissan Navara Ute	NB175	\$ 26,226	\$ 23,673	\$ (2,553)
Grader	NB688	\$ 58,356	\$ 128,356	\$ 70,000
<b>Total Asset Disposals - as per Note 4(b) forming part of the budget</b>		\$ 141,100	\$ 206,000	\$ 64,900

# SCHEDULE OF FEES & CHARGES 2019-20

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SHIRE OF NAREMBEEN



# SHIRE OF NAREMBEEN

## Schedule of Fees & Charges for 2019/20



### GOVERNANCE

COA No.	General - LGA S6.16	FEE	GST	TOTAL
4221600	Administration Fee on Rates Instalments (GST not applicable) LGA S6.45 (3)	\$ 30.00		\$ 30.00
3121600	Rate Enquiry Fee	\$ 60.00	\$ 6.00	\$ 66.00
4222000	Document / Building Plan Search Fee	\$ 60.00	\$ 6.00	\$ 66.00
3121600	Rate Book - Full print out LGA S6.16	\$ 40.00	\$ 4.00	\$ 44.00
4222000	Administration Fee for sale of Shire plates	\$ 18.18	\$ 1.82	\$ 20.00
4222000	Electoral Roll	\$ 60.00	\$ 6.00	\$ 66.00
	Freedom of Information Act 1992			
4222000	Freedom of Information - Application fee			
4222000	Freedom of Information - Administration / Staff time \$/hr			
4222000	Freedom of Information - Postage			
4222000	Freedom of Information - Photocopying			
				As per FOI regulation 1993 schedule (1)

### COMMUNITY AMENITIES

#### SANITATION

COA No.	General	FEE	GST	TOTAL
1012100	Domestic Refuse/Recycle Charge 120/240 litre per annum (1 Bin)	\$ 340.00		\$ 340.00
1012100	Domestic Refuse/Recycle Charge 240 litre per annum (Additional Bin/s)	\$ 340.00	\$ 34.00	\$ 374.00
	Asbestos Disposal Charge per cubic metre - Health (Disposal of Asbestos) Reg 1992			
1022200	Building Rubble Per cubic Metre	\$ 40.91	\$ 4.09	\$ 45.00

#### CEMETERY CHARGES

COA No.	For Each Interment:	FEE	GST	TOTAL
	<i>a) In Open Ground (no perpetual maintenance) plus Grant of Right of Burial 25 year tenure</i>			
1052100	Grant of Right of Burial (25 year tenure) / plot reservation	\$ 150.00	\$ 15.00	\$ 165.00
1052100	For interment of any person Monday to Friday	\$ 600.00	\$ 60.00	\$ 660.00
1052100	For interment of any person Weekend & Public Hol.	\$ 1,200.00	\$ 120.00	\$ 1,320.00
	<b>Niche Wall:</b>			
1052100	Niche reservation	\$ 150.00	\$ 15.00	\$ 165.00
1052100	Interment including plaque installation	\$ 220.00	\$ 22.00	\$ 242.00
1052100	Plaque	Charged at Cost + \$30 Admin fee		
	<b>Exhumations</b>			
1052100	Fee for exhumation	\$ 100.00	\$ 10.00	\$ 110.00
1052100	Re-opening of grave for exhumation	\$ 300.00	\$ 30.00	\$ 330.00
1052100	Re-interment in new grave after exhumation	\$ 300.00	\$ 30.00	\$ 330.00
	<b>Re-opening of Grave</b>			
1052100	For each interment	\$ 222.73	\$ 22.27	\$ 245.00
1052100	For each interment of cremated ashes	\$ 36.36	\$ 3.64	\$ 40.00
	<b>Miscellaneous Charges</b>			
1052100	Copy of a Grant of Right of Burial	\$ 40.00	\$ 4.00	\$ 44.00
1052100	Funeral Booking Fee - late notice charge (less than 24 hours)	\$ 40.00	\$ 4.00	\$ 44.00
1052100	Permit to erect monument, headstone or memorial	\$ 50.00	\$ 5.00	\$ 55.00
1052100	Removal of Monumental work prior to reopening	\$ 135.00	\$ 13.50	\$ 148.50

# SHIRE OF NAREMBEEN

## Schedule of Fees & Charges for 2019/20



COA No.	COMMUNITY RESOURCE CENTRE	FEE	GST	TOTAL
1052510	<b>Binding</b>			
1052510	Plastic Combs Up to 20 pp	\$ 3.18	\$ 0.32	\$ 3.50
1052510	Plastic Combs 20 - 50 pp	\$ 5.00	\$ 0.50	\$ 5.50
1052510	Plastic Combs 50 - 100 pp	\$ 6.82	\$ 0.68	\$ 7.50
1052510	Plastic Combs 100 pp+	\$ 8.64	\$ 0.86	\$ 9.50
1052510	Wire Combs (8mm only)	\$ 5.91	\$ 0.59	\$ 6.50
	<b>Computer Use/internet</b>			
1052510	per hour	\$ 6.36	\$ 0.64	\$ 7.00
1052510	per 1/2 hour	\$ 3.64	\$ 0.36	\$ 4.00
1052510	up to 1/4 hour	\$ 1.82	\$ 0.18	\$ 2.00
	<b>Desktop Publishing/Graphic Design</b>			
1052510	per hour	\$ 50.00	\$ 5.00	\$ 55.00
	<b>Equipment Hire (Per Day)</b>			
1052510	Chair Covers	\$ 5.00	\$ 0.50	\$ 5.50
1052510	Data Projector	\$ 50.00	\$ 5.00	\$ 55.00
1052510	Data Projector with Screen	\$ 70.00	\$ 7.00	\$ 77.00
1052510	Data Projector/Laptop/Screen	\$ 120.00	\$ 12.00	\$ 132.00
1052510	Digital Camera	\$ 40.00	\$ 4.00	\$ 44.00
1052510	Digital Video Camera	\$ 40.00	\$ 4.00	\$ 44.00
1052510	Display Board	\$ 20.00	\$ 2.00	\$ 22.00
1052510	Engraver	\$ 20.00	\$ 2.00	\$ 22.00
1052510	Laptop	\$ 50.00	\$ 5.00	\$ 55.00
1052510	Lectern	\$ 50.00	\$ 5.00	\$ 55.00
1052510	PA System	\$ 80.00	\$ 8.00	\$ 88.00
1052510	Projector Screen	\$ 35.00	\$ 3.50	\$ 38.50
	<b>Faxing</b>			
1052510	Fax Local - send 1st page	\$ 1.36	\$ 0.14	\$ 1.50
1052510	Fax Local - subsequent pages	\$ 0.45	\$ 0.05	\$ 0.50
1052510	Fax STD - send 1st page	\$ 2.73	\$ 0.27	\$ 3.00
1052510	Fax STD - subsequent pages	\$ 0.45	\$ 0.05	\$ 0.50
1052510	Fax International - send 1st page	\$ 4.55	\$ 0.45	\$ 5.00
1052510	Fax International - subsequent pages	\$ 2.73	\$ 0.27	\$ 3.00
1052510	Receive per page	\$ 0.45	\$ 0.05	\$ 0.50
	<b>Folding/Cutting/Collating</b>			
1052510	per 1/4 hour	\$ 13.64	\$ 1.36	\$ 15.00
	<b>Laminating</b>			
1052510	A4	\$ 2.73	\$ 0.27	\$ 3.00
1052510	A3	\$ 5.91	\$ 0.59	\$ 6.50
1052510	Large (per metre)	\$ 12.73	\$ 1.27	\$ 14.00
	<b>Typing/Grant Writing</b>			
1052510	per Page	\$ 13.64	\$ 1.36	\$ 15.00
1052510	per 15 mins	\$ 18.18	\$ 1.82	\$ 20.00
1052510	Grant Writing per Hour	\$ 50.00	\$ 5.00	\$ 55.00
1052510	Resume Set-Up	\$ 60.00	\$ 6.00	\$ 66.00
	<b>Videoconferencing</b>			
1052510	Hourly Rate	\$ 50.00	\$ 5.00	\$ 55.00
	<b>Meeting Room/Hot Office</b>			
1052510	Meeting Room - Day	\$ 136.36	\$ 13.64	\$ 150.00
1052510	Meeting Room - Half Day	\$ 68.18	\$ 6.82	\$ 75.00
1052510	Meeting Room - Per Hour	\$ 31.82	\$ 3.18	\$ 35.00
1052510	Hot Office - Day	\$ 18.18	\$ 1.82	\$ 20.00
1052510	Hot Office - Half a Day	\$ 9.09	\$ 0.91	\$ 10.00
1052510	Tea & Coffee with Room Hire Complimentary			FOC
1052510	Catering			Charged at Cost + 20% Admin fee for members and 30% for non members

# SHIRE OF NAREMBEEN

## Schedule of Fees & Charges for 2019/20



<b>Merchandise</b>				
1052510	Coloured Paper A4	\$ 0.27	\$ 0.03	\$ 0.30
1052510	Coloured Paper A3	\$ 0.45	\$ 0.05	\$ 0.50
1052510	Coloured Card A4	\$ 0.64	\$ 0.06	\$ 0.70
1052510	Coloured Card A3	\$ 1.00	\$ 0.10	\$ 1.10
1052510	Envelopes - Plain DL	\$ 0.36	\$ 0.04	\$ 0.40
1052510	Envelopes - C4 (A4)	\$ 1.00	\$ 0.10	\$ 1.10
1052510	Labels (per sheet)	\$ 5.45	\$ 0.55	\$ 6.00
1052510	Photo Paper - Smooth Ilford Pearl	\$ 4.09	\$ 0.41	\$ 4.50
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)	\$ 6.82	\$ 0.68	\$ 7.50
<b>Photo Slideshows (with music)</b>				
1052510	Setup Charge - Per Hour	\$ 50.00	\$ 5.00	\$ 55.00
1052510	Initial Copy of Slideshow	\$ 20.00	\$ 2.00	\$ 22.00
1052510	Additional Copies of Slideshow	\$ 14.55	\$ 1.45	\$ 16.00
<b>Scanning</b>				
1052510	per 1/4 hour (Photo's or Documents)	\$ 11.82	\$ 1.18	\$ 13.00
<b>Staff Assistance</b>				
1052510	Computer Assistance (per 15 mins)	\$ 15.00	\$ 1.50	\$ 16.50
1052510	Send Email	\$ 5.00	\$ 0.50	\$ 5.50
1052510	Scan Document & Send Email	\$ 4.09	\$ 0.41	\$ 4.50
1052510	Download Photos & Save to CD or USB	\$ 15.00	\$ 1.50	\$ 16.50
1052510	Photo Restoration (per hour)	\$ 50.00	\$ 5.00	\$ 55.00
1052510	Telephone Assistance (per 15 Mins)	\$ 15.00	\$ 1.50	\$ 16.50
<b>Printing - Large Format</b>				
<b>Canvas (fully framed &amp; protected)</b>				
1052510	A1	\$ 122.73	\$ 12.27	\$ 135.00
1052510	A2	\$ 90.91	\$ 9.09	\$ 100.00
1052510	A3	\$ 59.09	\$ 5.91	\$ 65.00
<b>Canvas (Print Only, Not Framed)</b>				
1052510	A1	\$ 40.91	\$ 4.09	\$ 45.00
1052510	A2	\$ 27.27	\$ 2.73	\$ 30.00
1052510	A3	\$ 22.73	\$ 2.27	\$ 25.00
<b>Photo Lustre</b>				
1052510	A1	\$ 36.36	\$ 3.64	\$ 40.00
1052510	A2	\$ 27.27	\$ 2.73	\$ 30.00
1052510	A3	\$ 22.73	\$ 2.27	\$ 25.00
1052510	A4			
1052510	Custom Sizes for ALL Paper Types	Charged at Cost + 20% Admin fee for members and 30% for non members		
<b>Photocopying/Printing</b>				
<b>Black &amp; White</b>				
1052510	A4 s/s	\$ 0.27	\$ 0.03	\$ 0.30
1052510	A4 d/s	\$ 0.55	\$ 0.05	\$ 0.60
1052510	A3 s/s	\$ 0.45	\$ 0.05	\$ 0.50
1052510	A3 d/s	\$ 0.73	\$ 0.07	\$ 0.80
<b>Colour</b>				
1052510	A4 s/s full colour	\$ 1.00	\$ 0.10	\$ 1.10
1052510	A3 s/s full colour	\$ 1.82	\$ 0.18	\$ 2.00
1052510	A4 s/s spot colour	\$ 0.73	\$ 0.07	\$ 0.80
1052510	A3 s/s spot colour	\$ 1.45	\$ 0.15	\$ 1.60
1052510	A4 d/s full colour	\$ 1.73	\$ 0.17	\$ 1.90
1052510	A3 d/s full colour	\$ 3.00	\$ 0.30	\$ 3.30
1052510	A4 d/s spot colour	\$ 1.36	\$ 0.14	\$ 1.50
1052510	A3 d/s spot colour	\$ 2.09	\$ 0.21	\$ 2.30
	If providing own paper less 10c per copy			
	10% Discount on photocopying/printing 100 sheets plus			
<b>CRC member - 20% discount to be applied to above stated fees</b>				
<b>Memberships</b>				
1052510	Business - (WBN & CRC)	\$ 270.00	\$ 27.00	\$ 297.00
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

# SHIRE OF NAREMBEEN

## Schedule of Fees & Charges for 2019/20



<b>Pop-up Shop Hire</b>				
1052510	Pop - up Shop -Day (Gst Registered)	\$ 18.18	\$ 1.82	\$ 20.00
1052510	Pop - up Shop -Week (Gst Registered)	\$ 72.73	\$ 7.27	\$ 80.00
1052510	Pop - up Shop -Day (NOT Gst Registered)	\$ 9.09	\$ 0.91	\$ 10.00
1052510	Pop - up Shop -Week (NOT Gst Registered)	\$ 36.36	\$ 3.64	\$ 40.00
1052510	Cleaning Fee per hour	\$ 27.27	\$ 2.73	\$ 30.00
<b>Souvenirs, Publications, Other</b>				
1052510	Postcards	\$ 2.00	\$ 0.20	\$ 2.20
1052510	Fridge Magnets	\$ 3.00	\$ 0.30	\$ 3.30
1052510	Wrapping Paper	\$ 4.00	\$ 0.40	\$ 4.40
1052510	On The Greens	\$ 3.18	\$ 0.32	\$ 3.50
1052510	Pioneers of Narembreen	\$ 31.82	\$ 3.18	\$ 35.00
1052510	The Holleton Story	\$ 18.18	\$ 1.82	\$ 20.00
1052510	Blain Brothers - Pioneers	\$ 13.64	\$ 1.36	\$ 15.00
1052510	Narembreen - The First 100 Years	\$ 45.45	\$ 4.55	\$ 50.00
1052510	Seedtime & Harvest	\$ 13.64	\$ 1.36	\$ 15.00
1052510	Moppett's Bus Lines	\$ 13.64	\$ 1.36	\$ 15.00
1052510	Roaming the Roe	\$ 9.09	\$ 0.91	\$ 10.00
1052510	Special Order	Charged at Cost + 20% Admin fee for members and 30% for non members		
1052510	Community Telephone Directory	\$ 15.00	\$ 1.50	\$ 16.50
<b>Events/Workshops</b>				
1052510	Triathlon Entry Adult	\$ 9.09	\$ 0.91	\$ 10.00
1052510	Triathlon Entry Child	\$ 4.55	\$ 0.45	\$ 5.00
1052510	Bolt Entry Adult	\$ 4.55	\$ 0.45	\$ 5.00
1052510	Bolt Entry Child	\$ 2.27	\$ 0.23	\$ 2.50
1052510	Ladies Long Lunch	Charged at Cost + 20% Admin fee		
1052510	Workshop/Training	Charged at Cost + 20% Admin fee		
1052510	Other Events	Charged at Cost + 20% Admin fee		

# SHIRE OF NAREMBEEN

## Schedule of Fees & Charges for 2019/20



### RECREATION & CULTURE

COA No.	SWIMMING POOL	FEE	GST	TOTAL
	<b>Casual Admission Charges</b>			
1122200	Under 5	No Charge		
1122200	Child 5 - 16	\$ 1.82	\$ 0.18	\$ 2.00
1122200	Adult 16+	\$ 3.64	\$ 0.36	\$ 4.00
1122200	Senior/Concession	\$ 1.82	\$ 0.18	\$ 2.00
1122200	Spectator	\$ 1.82	\$ 0.18	\$ 2.00
	<b>Centre Membership</b>			
1122200	Family Season Ticket	\$ 190.91	\$ 19.09	\$ 210.00
1122200	Adult Season Ticket	\$ 100.00	\$ 10.00	\$ 110.00
1122200	Child Season Ticket	\$ 68.18	\$ 6.82	\$ 75.00
1122200	Senior/Concession Season Ticket	\$ 68.18	\$ 6.82	\$ 75.00
1122200	Monthly Ticket - Family	\$ 54.55	\$ 5.45	\$ 60.00
1122200	Monthly Ticket - Adult	\$ 31.82	\$ 3.18	\$ 35.00
1122200	Monthly Ticket - Child	\$ 22.73	\$ 2.27	\$ 25.00
1122200	Monthly Ticket - Senior	\$ 22.73	\$ 2.27	\$ 25.00
	<b>RECREATION/HALLS</b>			
COA No.	Venue Hire	FEE	GST	TOTAL
1112100	Venue Bond (with alcohol)	\$ 136.36	\$ 13.64	\$ 150.00
1112100	Venue Bond (without alcohol)	\$ 90.91	\$ 9.09	\$ 100.00
	<b>Town Hall - Community Groups, Clubs &amp; School</b>			
	End of year School performance / presentation and High School drama	FOC		
1112100	24 hours	\$ 135.00	\$ 13.50	\$ 148.50
1112100	Hourly charge	\$ 9.09	\$ 0.91	\$ 10.00
	<b>Town Hall - Commercial / Private</b>			
1112100	up to 4 hours	\$ 90.91	\$ 9.09	\$ 100.00
1112100	24 hours	\$ 181.82	\$ 18.18	\$ 200.00
1112100	Hourly charge	\$ 27.27	\$ 2.73	\$ 30.00
1112100	Mt Arrowsmith Tennis Club - 24 hours	\$ 90.91	\$ 9.09	\$ 100.00
	<b>Equipment Hire</b>			
1132400	Large round tables (each)	\$ 13.64	\$ 1.36	\$ 15.00
1132400	Chairs (each)	\$ 5.00	\$ 0.50	\$ 5.50
1132400	Replacement of cost of broken chair	\$ 50.00	\$ 5.00	\$ 55.00
1132400	Tablecloth	\$ 5.00	\$ 0.50	\$ 5.50
1132400	Bond	\$ 50.00		\$ 50.00
1132400	Stage Hire - unassembled	\$ 45.45	\$ 4.55	\$ 50.00
	<b>Minimum Charge on all of the Above</b>	\$ 13.64	\$ 1.36	\$ 15.00
	<b>Gymnasium</b>			
COA No.		FEE	GST	TOTAL
1132150	Annual Gym Membership	\$ 120.00	\$ 12.00	\$ 132.00
1132150	3 Monthly Gym Membership	\$ 60.00	\$ 6.00	\$ 66.00
1132150	Monthly Gym Membership	\$ 20.00	\$ 2.00	\$ 22.00
1132150	Casual Gym Usage per visit	\$ 10.00	\$ 1.00	\$ 11.00
1132150	Hire of Gym for Group Classes (Payable by Instructor) per hour	\$ 10.00	\$ 1.00	\$ 11.00
3202910	Swipe Card Bond (Refundable)	\$ 50.00	-	\$ 50.00
	<b>Sporting Clubs</b>			
COA No.		FEE	GST	TOTAL
1132200	Bowling Club	\$ 5,454.55	\$ 545.45	\$ 6,000.00
1132300	Football Ground Fees	\$ 3,636.36	\$ 363.64	\$ 4,000.00
1132300	Cricket Ground Fees	\$ 909.09	\$ 90.91	\$ 1,000.00
1132300	Hockey Ground Fees	\$ 1,363.64	\$ 136.36	\$ 1,500.00
1132300	Tennis Ground Fees	\$ 2,727.27	\$ 272.73	\$ 3,000.00
1132300	Netball Ground Fees	\$ 1,363.64	\$ 136.36	\$ 1,500.00
	<b>COMMUNITY BUS</b>			
COA No.		FEE	GST	TOTAL
3202700	Bus Hire Bond (Refundable)	\$ 100.00	\$ -	\$ 100.00
1052400	Bus Hire Charge (Rate per Kilometre) - Conditions Apply	\$ 0.70	\$ 0.07	\$ 0.77



# SHIRE OF NAREMBEEN

## Schedule of Fees & Charges for 2019/20



### ECONOMIC SERVICES

COA No.	STANDPIPE CHARGES	FEE	GST	TOTAL
1362100	Landholders who have scheme water (Per Kilolitre)	\$ 4.00	\$ -	\$ 4.00
1362100	Landholders with no scheme water connection (Per Kilolitre)	\$ 3.00	\$ -	\$ 3.00

COA No.	CARAVAN PARK	FEE	GST	TOTAL
1322100	Powered Site (Per Week)	\$ 120.00	\$ 12.00	\$ 132.00
1322100	Powered Site (Per Day)	\$ 25.00	\$ 2.50	\$ 27.50
1322100	Unpowered Site (Per Week)	\$ 40.00	\$ 4.00	\$ 44.00
1322100	Unpowered Site (Per Day)	\$ 10.00	\$ 1.00	\$ 11.00
1322100	Onsite Cabins - 1 Bedroom (2 persons) (Per Day)	\$ 70.00	\$ 7.00	\$ 77.00
1322100	Onsite Cabins - Each Additional Person (Per Day)	\$ 15.00	\$ 1.50	\$ 16.50
1322100	Onsite Cabins - 2 Bedroom self contained cabins	\$ 120.00	\$ 12.00	\$ 132.00
1322100	Cancellation/No Show (Less than 24hours Notice)	One night Accommodation		

#### 10% seniors card holder discount on caravan park fees

1342100	Saleyard rental fee (per head)	\$ 0.50	\$ 0.05	\$ 0.55
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### OTHER PROPERTY & SERVICES

#### PRIVATE WORKS

COA No.	Plant Inclusive of Labour (Per Hour Charge)	FEE	GST	TOTAL
1412400	Loader Per hour	\$ 250.00	\$ 25.00	\$ 275.00
1412400	Grader Per hour	\$ 200.00	\$ 20.00	\$ 220.00
1412400	Large Truck (> 5 Tonne) Per hour	\$ 150.00	\$ 15.00	\$ 165.00
1412400	Small Truck (< 5 Tonne) Per hour	\$ 120.00	\$ 12.00	\$ 132.00
1412400	Backhoe Per hour	\$ 150.00	\$ 15.00	\$ 165.00
1412400	Semi & Low Loader Per hour	\$ 160.00	\$ 16.00	\$ 176.00
1412400	John Deere Tractor and implement Per hour	\$ 130.00	\$ 13.00	\$ 143.00
1412400	Rollers Per hour	\$ 200.00	\$ 20.00	\$ 220.00
1412400	Water Truck Per hour	\$ 150.00	\$ 15.00	\$ 165.00
1412400	Utes Per hour	\$ 50.00	\$ 5.00	\$ 55.00

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

COA No.	MATERIAL CARTAGE & DELIVERY CHARGES (PER M3)	FEE	GST	TOTAL
1412400	Delivery outside townsite	Delivery as per plant charges		
1412400	Sand & Gravel (Depot) (Pick Up)	\$ 30.00	\$ 3.00	\$ 33.00
1412400	Sand & Gravel	\$ 36.36	\$ 3.64	\$ 40.00
1412400	Blue Metal (Pick Up)	\$ 22.73	\$ 2.27	\$ 25.00
1412400	Blue metal ( delivered in town)	\$ 36.36	\$ 3.64	\$ 40.00
1412400	Crushed Aggregate	\$ 90.91	\$ 9.09	\$ 100.00
1412400	Metal Dust	\$ 60.00	\$ 6.00	\$ 66.00
1412400	6 Wheeler load of Sand (11 Tonne)	\$ 220.00	\$ 22.00	\$ 242.00
1412400	Semi Load of Sand (20 Tonne)	\$ 320.00	\$ 32.00	\$ 352.00
1412400	Semi Load of Gravel (20 Tonne)	\$ 170.00	\$ 17.00	\$ 187.00
1412400	Miscellaneous Parts	Cost plus 10%		
1412400	Large Private Works Jobs	By Negotiation		

COA No.	LABOUR	FEE	GST	TOTAL
1412400	Supervisor Normal Hours Monday - Friday	\$ 110.00	\$ 11.00	\$ 121.00
1412400	Leading Hand Normal Hours Monday - Friday	\$ 55.00	\$ 5.50	\$ 60.50
1412400	Crew Normal Hours Monday - Friday	\$ 50.00	\$ 5.00	\$ 55.00
1412400	Supervisor Outside Normal Hours	\$ 220.00	\$ 22.00	\$ 242.00
1412400	Leading Hand Outside Normal Hours	\$ 110.00	\$ 11.00	\$ 121.00
1412400	Crew Outside Normal Hours	\$ 100.00	\$ 10.00	\$ 110.00
4226000	CEO Normal hours Monday - Friday	\$ 150.00	\$ 15.00	\$ 165.00
4226000	EMCS Normal hours Monday - Friday	\$ 130.00	\$ 13.00	\$ 143.00
4226000	Administration Normal hours Monday - Friday	\$ 88.00	\$ 8.80	\$ 96.80

**SHIRE OF NAREMBEEN**  
Schedule of Fees & Charges for 2019/20



Statutory Fees & Charges for 2019/20

**LAW, ORDER AND PUBLIC SAFETY**

COA No.	Dog Control - (Governing Legislation - Dog Act WA 1976)	FEE	GST	TOTAL
52210000	Dog Registration (Unsterilised) - 1 Year Standard	\$ 50.00	\$ -	\$ 50.00
52210000	Dog Registration (Unsterilised) - 1 Year Pensioner	\$ 25.00	\$ -	\$ 25.00
52210000	Dog Registration (Unsterilised) - 3 Years Standard	\$ 120.00	\$ -	\$ 120.00
52210000	Dog Registration (Unsterilised) - 3 Years Pensioner	\$ 60.00	\$ -	\$ 60.00
52210000	Dog Registration (Sterilised) - 1 Year Standard	\$ 20.00	\$ -	\$ 20.00
52210000	Dog Registration (Sterilised) - 1 Year Pensioner	\$ 10.00	\$ -	\$ 10.00
52210000	Dog Registration (Sterilised) - 3 Years Standard	\$ 42.50	\$ -	\$ 42.50
52210000	Dog Registration (Sterilised) - 3 Years Pensioner	\$ 21.25	\$ -	\$ 21.25
52210000	Dog Registration (Sterilised) - Lifetime Standard	\$ 100.00	\$ -	\$ 100.00
52210000	Dog Registration (Sterilised) - Lifetime Pensioner	\$ 50.00	\$ -	\$ 50.00
52210000	Dog Registration (Unsterilised) - Lifetime Standard	\$ 250.00	\$ -	\$ 250.00
52210000	Dog Registration (Unsterilised) - Lifetime Pensioner	\$ 125.00	\$ -	\$ 125.00
	Concessions:			
52210000	Guide Dogs			NIL
52210000	Dogs used for Droving or Tending Stock			25% of Fee
52210000	Pensioners			25% of Fee
	<b><i>*All Dogs three months of age and over must be registered. Discounts applied as per the Dog Act WA 1976</i></b>			
52210000	Replacement Dog Tag	\$ 6.64	\$ 0.66	\$ 7.30
52210000	Transporting Dog Back to Owner (Per Instance)	\$ 50.00	\$ 5.00	\$ 55.00
52210000	Sustenance & Maintenance of Dog (Per Day)	\$ 25.00	\$ 2.50	\$ 27.50
52210000	Seizing and Impounding of Dog	\$ 100.00	\$ 10.00	\$ 110.00
52210000	Application for 3rd Dog - Standard	\$ 100.00	\$ 10.00	\$ 110.00
52210000	Application for 3rd Dog - Pensioners	\$ 30.00	\$ 3.00	\$ 33.00
	<b>Fines/Penalties</b>			
52210000	Unregistered Dog	\$ 200.00	\$ 20.00	\$ 220.00
52210000	Keeping of more than 2 Dogs	\$ 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 & 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
COA No.	Cat Control - (Governing Legislation - Cat Act WA 2011)	FEE	GST	TOTAL
52210000	Cat Registration - 31 May to 31 October Standard	\$ 10.00	\$ -	\$ 10.00
52210000	Cat Registration - 31 May to 31 October Pensioner	\$ 5.00	\$ -	\$ 5.00
52210000	Cat Registration - 1 Year Standard	\$ 20.00	\$ -	\$ 20.00
52210000	Cat Registration - 1 Year Pensioner	\$ 10.00	\$ -	\$ 10.00
52210000	Cat Registration - 3 Years Standard	\$ 42.50	\$ -	\$ 42.50
52210000	Cat Registration - 3 Years Pensioner	\$ 21.25	\$ -	\$ 21.25
52210000	Cat Registration - Lifetime Standard	\$ 100.00	\$ -	\$ 100.00
52210000	Cat Registration - Lifetime Pensioner	\$ 50.00	\$ -	\$ 50.00
52210000	Transportation of Cat Back to Owner	\$ 50.00	\$ 5.00	\$ 55.00
52210000	Seizing and Impounding of a Cat	\$ 100.00	\$ 10.00	\$ 110.00
52210000	Sustenance & Maintenance of Cat (Per Day)	\$ 25.00	\$ 2.50	\$ 27.50
52210000	Administration Fee for Application to Breed Cats	\$ 50.00	\$ 5.00	\$ 55.00
COA No.	Other Animals	FEE	GST	TOTAL
52210000	Seizing and impounding animal (Per Animal)	\$ 100.00	\$ 10.00	\$ 110.00
52210000	Sustenance and Maintenance of Animal	\$ 25.00	\$ 2.50	\$ 27.50
3202700	Trap Hire Bond	\$ 100.00	\$ -	\$ 100.00

**SHIRE OF NAREMBEEN**  
Schedule of Fees & Charges for 2019/20



**PLANNING SERVICES**

COA No.	Development Application Fees	FEE	GST	TOTAL
10426000	a) Development application fee for extractive industry where the development has not been commenced or carried out	\$ 739.00	\$ -	\$ 739.00
10426000	a) Development application fee for extractive industry where the development has been commenced or carried out.	\$739.00 plus (\$739 X 2 penalty)		
10426000	b) Development Applications less than \$50,000	\$ 147.00	\$ -	\$ 147.00
10426000	c) Development Applications from \$50,000 - \$500,000	0.32% of estimated cost of development		
10426000	c) Development Applications from \$500,000 - \$2.5million	\$1,700 plus 0.257% for every \$1 > \$500k		
10426000	For development applications >\$2.5million, refer to WAPC Planning Bulletin 93/2013			
10426000	Determining a development application where the development has commenced or been carried out	Fee as above plus by way of penalty, twice that fee		
10426000	Determining an application to amend or cancel development application	\$ 295.00	\$ -	\$ 295.00
10426000	Subdivision clearance - not more than 5 lots (per lot)	\$ 73.00	\$ -	\$ 73.00
10426000	Subdivision clearance - more than 5 lots but not more than 195 (per lot)	\$73 per for the first 5 lots and then \$35 per lot		
10426000	Subdivision clearance - More than 195 lots	\$ 7,393.00	\$ -	\$ 7,393.00
10426000	Zoning Certificate	\$ 73.00	\$ -	\$ 73.00
10426000	Written Planning Advice	\$ 73.00	\$ -	\$ 73.00
10426000	Home Occupancy Permit - renewal prior to expiry date	\$ 73.00	\$ -	\$ 222.00
10426000	Home Occupancy Permit - renewal after expiry	\$73 plus (\$73 X 2 penalty)		
10426000	Home Occupancy Permit - Initial Fee (where occupation has not commenced)	\$ 222.00	\$ -	\$ 222.00
10426000	Home Occupancy Permit - Initial Fee (where occupation has commenced)	\$222.00 plus (2 X \$222 penalty)		

**BUILDING SERVICES**

COA No.	Administration Fees & Charges - Subject to change as per the Building Regulations 2012	FEE	GST	TOTAL
1332200	(A) For the grant of a building permit to do building work in respect of a building or incidental structure of Class 1 and			
1332200	(i) Uncertified Application (Per Application)	0.32% of the estimated value of the proposed building work (inc. GST). As determined by the permit authority but not less than \$105.00		
1332200	(ii) Uncertified Application (Per Application) - Non Residential Class 10 farm storage shed	0.32% of the estimated value of the proposed building work (inc. GST). As determined by the permit authority but not less than \$96.00.		
1332200	(iii) Uncertified Application (Per Application) - application to extend duration of building permit	\$ 105.00	\$ -	\$ 105.00
1332200	(iv) Uncertified Application (Per Application) - amended plans (minor)	\$ 90.00	\$ 9.00	\$ 99.00
1332200	Building Services Levy (BSL) - value <\$45,000	\$ 61.65	\$ -	\$ 61.65
1332200	Building Services Levy (BSL) - value >\$45,000	0.137% x value of work		
1332200	Building Construction Industry Training Levy - if value of work exceeds \$20,000	0.2% x value of work OVER the value of \$20,000		
1332200	(B) For the grant of a building permit to do building work in respect of a building or incidental structure of Class 2 to 9.			
1332200	(i) Certified Application (Per Application) - Residential Class 1 and 10	0.19% of the estimated value of the proposed building work (inc. GST). As determined by the permit authority but not less than \$105.00		
1332200	(ii) Certified Application (Per application) - Commercial Class 2-9	0.09% of the estimated value of the proposed building work (inc. GST). As determined by the permit authority but not less than \$105.00		
1332200	(iii) Certified Application (Per Application) - application to extend duration of building permit	\$ 105.00	\$ -	\$ 105.00
1332200	(v) Uncertified Application (Per Application) - amended plans (minor)	\$ 105.00	\$ -	\$ 105.00
1332200	Building Services Levy (BSL) - value <\$45,000	\$ 61.65	\$ -	\$ 61.65
1332200	Building Services Levy (BSL) - value >\$45,000	0.137% x value of work		
1332200	Building Construction Industry Training Levy	0.2% x value of work OVER the value of \$20,000		

**SHIRE OF NAREMBEEN**  
Schedule of Fees & Charges for 2019/20



<b>Permits - Demolition Permits</b>				
1332200	(a) For the grant of a demolition permit to do demolition work in respect of a building or incidental structure of Class 1 & 10 (per building).	\$ 105.00	\$ -	\$ 105.00
1332200	(b) For the grant of a demolition permit to do demolition work in respect of a building or incidental structure of Class 2 to 9 (per storey)	\$ 105.00	\$ -	\$ 105.00
	(c) application to extend duration of demolition permit	\$ 105.00	\$ -	\$ 105.00
1332200	Building Services Levy (BSL) - value <\$45,000	\$ 61.65	\$ -	\$ 61.65
1332200	Building Services Levy (BSL) - value >\$45,000	0.137% x value of work		
1332200	Building Construction Industry Training Levy	0.2% x value of work OVER the value of \$20,000		
<b>Building Services Levy for occupancy permit or building approval certificate</b>				
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	0.274% of the value of the work		
1332200	Unauthorised building work under Section 51 of the Building Act , \$45,000	\$ 123.30	\$ -	\$ 123.30
1332200	Unauthorised building work under Section 51 of the Building Act >\$45,000	0.274% of the value of the work		
1332200	Occupancy permit under Section 46 of the Building Act or modification for additional use under Section 48 (temporary)	NO LEVY IS PAYABLE		
<b>COA No.</b>	<b>Administration Fees &amp; Charges</b>	<b>FEE</b>	<b>GST</b>	<b>TOTAL</b>
<b>Permits - Occupancy Permits</b>				
1332200	Application for occupancy permit for completed building (Class 2 to 9) - Per Application	\$ 105.00	\$ -	\$ 105.00
1332200	Application for temporary occupancy permit for incomplete building - Per Application	\$ 105.00	\$ -	\$ 105.00
1332200	Application for modification of occupancy permit for additional use of building on temporary basis - Per Application	\$ 105.00	\$ -	\$ 105.00
1332200	Application for replacement occupancy permit for permanent change of building use and classification - Per	\$ 105.00	\$ -	\$ 105.00
1332200	Application for occupancy permit or building approval certificate for registration of strata scheme, plan or re-subdivision	\$11.60 per strata unit - minimum \$115		
1332200	Application for occupancy permit for a building in respect of which unauthorised work	0.18% of estimated value including GST but not less than \$105.00		
1332200	Application for occupancy permit for a building in respect of which unauthorised work	0.38% of estimated value including GST but not less than \$105.00		
1332200	Application to replace an occupancy permit for an existing building	\$ 105.00	\$ -	\$ 105.00
1332200	Application for occupancy permit for unauthorised Class 2 to 9 Buildings- Certified - Per Application	0.18% of the estimated value of the proposed building work (inc. GST). As determined by the permit authority but not less than \$105.00		
1332200	Building approval certificate for unauthorised Class 1 & 10 - Certified - Per Application	0.38% of the estimated value of the proposed building work (inc. GST). As determined by the permit authority but not less than \$105.00		
1332200	Application for occupancy permit for building with existing authorisation	\$ 105.00	\$ -	\$ 105.00
1332200	Application for building approval certificate for building with existing authorisation (Class 1 & 10)	\$ 105.00	\$ -	\$ 105.00
1332200	Strata Scheme Registration. Plan of subdivision Class 1 & 10	\$11.60 per strata unit - min \$115.00		
1332200	Extension of time permit is valid	\$ 105.00	\$ -	\$ 105.00

**SHIRE OF NAREMBEEN**  
Schedule of Fees & Charges for 2019/20



	<b>Other Applications</b>			
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
	<b>Shire Other Fees and Charges</b>			
1332200	Building Inspection Service Fee	\$45 plus \$1.00 per kilometre (incl GST) for staff travel time		
1332200	Bond for material on street (per m2 per month)	\$ 1.00	\$ -	\$ 1.00
1332200	Preliminary Building plans (% of licence)	25% + GST		
	<b>BCITF (Building &amp; Construction Industry Training Fund) - Levy</b>			
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.		
<b>Health Services</b>				
10426000	Onsite Sewage and Effluent Treatment (Septic tanks, leach drains, ATUs) As prescribed in the Health (Treatment of Sewage and Disposal of Effluent & Liquid Waste) Regulations 1974			
	<b>Food Businesses - Food Act 2008 (charitable and community groups exempt)</b>			
4222000	Registration - new or transfer of ownership	\$ 150.00		\$ 150.00
4222000	Annual Inspection - low risk	\$ 50.00		\$ 50.00
4222000	Annual Inspection - medium and high risk	\$ 100.00		\$ 100.00
	<b>Offensive Trades</b>			
10426000	As prescribed in the Health (Offensive Trades Fees) Regulations 1976			
10426000	<b>Lodging Houses - Health Act (Misc Prov) Act 1911</b>			
4222000	Registration - New and annual renewal pursuant to Health Local Laws 2016	\$ 180.00	\$ -	\$ 180.00
	<b>Public Buildings - Health (Public Buildings) Regulations 1992 (charitable and community groups exempt)</b>			
4222000	Application to construct, alter or amend	\$ 500.00	\$ -	\$ 500.00
4222000	Annual Inspection (Local Government Act 1995)	\$ 100.00	\$ -	\$ 100.00
4222000	Private Swimming Pool Inspection Fee - 4 yearly	\$ 57.45	\$ -	\$ 57.45
4222000	Private Swimming Pool Inspection Fee & Written Report	\$ 150.00	\$ 15.00	\$ 165.00
4222000	Private Swimming Pool - Failure to Enclose Swimming Pool (Fine)	\$ 750.00	\$ -	\$ 750.00