

Our Vision: Together we create the opportunity to grow.



# ANNUAL BUDGET 2021-22

SHIRE OF NAREMBEEN

## Our Goals

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

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# SHIRE OF NAREMBEEN

## 2021/2022 ANNUAL BUDGET

### INTRODUCTION



Dear Ratepayers

We are pleased to present the Shire of Narembeen's 2021/2022 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.

Last financial year Council adopted a revised version of our Corporate Business Plan and this document provides a solid overview of the next four years key deliverables and resource allocations.

This budget document continues the Shire towards achieving its goals and working towards the community's vision whilst maintaining a strong financial position.

The budget document includes capital expenditure of \$7.3m and operational expenditure of \$7m.

Key highlights for the 2021/2022 financial year will include:

- Continuing upgrades to Apex Park and the Narembeen Caravan park facility.
- Upgrades and preservation works to Historical buildings including the Town Hall and Old Church buildings.
- Significant investment in Road and Footpath Infrastructure:
  - Narembeen-Kondinin Road widening and overlay
  - Townsite Intersection Safety Initiative
  - Longhurst Street improvements
  - Soldiers Road improvements
  - Construction of a dual use path around Walker Lake including outdoor exercise equipment
  - Construction of dual use path Ada / Brown Streets
  - Main Street upgrades (Churchill Street)

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# SHIRE OF NAREMBEEN

## 2021/2022 ANNUAL BUDGET

### INTRODUCTION



The Shire has implemented a modest 3% increase in rating income to be applied across both GRV and UV properties. A discount of 2% will apply for those who pay their rates early or by the due date. Overall, the Shire expects \$1.86m in income from rates to fund its budget deficiency.

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

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

Yours Faithfully,

Rhonda Cole  
**Shire President**

David Blurton  
**Chief Executive Officer**



# SHIRE OF NAREMBEEN

## BUDGET

### FOR THE YEAR ENDED 30 JUNE 2022

LOCAL GOVERNMENT ACT 1995

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#### **SHIRE'S VISION**

Together we create the opportunity to grow.

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

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	1(a)	1,870,449	1,816,641	1,812,034
Operating grants, subsidies and contributions	9(a)	1,930,586	2,728,518	1,695,704
Fees and charges	8	570,098	647,788	487,665
Interest earnings	12(a)	43,059	38,118	58,219
Other revenue	12(b)	74,885	92,654	26,500
		4,489,077	5,323,719	4,080,122
<b>Expenses</b>				
Employee costs		(2,030,431)	(1,919,911)	(2,042,607)
Materials and contracts		(1,474,803)	(1,280,161)	(1,459,914)
Utility charges		(251,750)	(303,904)	(266,360)
Depreciation on non-current assets	5	(2,989,264)	(3,047,559)	(2,994,990)
Interest expenses	12(d)	(44,108)	(36,362)	(47,078)
Insurance expenses		(199,607)	(185,939)	(183,936)
Other expenditure		(56,500)	(12,314)	(19,500)
		(7,046,463)	(6,786,150)	(7,014,385)
<b>Subtotal</b>		(2,557,386)	(1,462,431)	(2,934,263)
Non-operating grants, subsidies and contributions	9(b)	5,261,461	3,130,477	4,569,184
Profit on asset disposals	4(b)	62,968	10,610	14,500
Loss on asset disposals	4(b)	(98,536)	(436,124)	(26,390)
		5,225,893	2,704,963	4,557,294
<b>Net result</b>		<b>2,668,507</b>	<b>1,242,532</b>	<b>1,623,031</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>2,668,507</b>	<b>1,242,532</b>	<b>1,623,031</b>

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

# SHIRE OF NAREMBEEN

## FOR THE YEAR ENDED 30 JUNE 2022

### BASIS OF PREPARATION

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

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

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

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

### THE LOCAL GOVERNMENT REPORTING ENTITY

All funds through which the Shire of 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 15 to the budget.

### 2020/21 ACTUAL BALANCES

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

### CHANGE IN ACCOUNTING POLICIES

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

### KEY TERMS AND DEFINITIONS - NATURE OR TYPE

#### REVENUES RATES

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

#### SERVICE CHARGES

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

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

#### PROFIT ON ASSET DISPOSAL

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

### REVENUES (CONTINUED)

#### OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

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

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

#### FEES AND CHARGES

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

#### INTEREST EARNINGS

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

#### OTHER REVENUE / INCOME

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

### EXPENSES

#### EMPLOYEE COSTS

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

#### MATERIALS AND CONTRACTS

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

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

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

#### INSURANCE

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

#### LOSS ON ASSET DISPOSAL

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

#### DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

#### INTEREST EXPENSES

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

#### OTHER EXPENDITURE

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

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

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
<b>Revenue</b>	1,8,9(a),12(a),12(b)	\$	\$	\$
Governance		38,000	49,546	38,000
General purpose funding		2,927,038	3,976,211	2,964,588
Law, order, public safety		71,093	66,761	69,500
Housing		77,461	64,867	46,219
Community amenities		341,604	433,028	306,111
Recreation and culture		83,850	55,917	49,300
Transport		550,886	202,838	202,000
Economic services		268,962	344,539	312,450
Other property and services		130,183	129,840	91,954
		4,489,077	5,323,719	4,080,122
<b>Expenses excluding finance costs</b>	4(a),5,12(c)(e)(f)			
Governance		(230,140)	(224,403)	(220,378)
General purpose funding		(168,579)	(150,993)	(159,322)
Law, order, public safety		(193,936)	(174,640)	(218,827)
Health		(184,767)	(172,610)	(154,368)
Housing		(175,830)	(148,908)	(171,514)
Community amenities		(1,145,727)	(872,102)	(889,542)
Recreation and culture		(1,359,369)	(1,174,081)	(1,238,392)
Transport		(2,970,183)	(3,049,842)	(3,253,217)
Economic services		(509,166)	(500,147)	(532,337)
Other property and services		(64,658)	(282,062)	(129,410)
		(7,002,355)	(6,749,788)	(6,967,307)
<b>Finance costs</b>	7,6(a),12(d)			
Governance		(311)	(477)	(717)
Housing		(1,059)	(1,212)	(1,219)
Recreation and culture		(42,738)	(34,673)	(45,142)
		(44,108)	(36,362)	(47,078)
<b>Subtotal</b>		(2,557,386)	(1,462,431)	(2,934,263)
Non-operating grants, subsidies and contributions	9(b)	5,261,461	3,130,477	4,569,184
Profit on disposal of assets	4(b)	62,968	10,610	14,500
(Loss) on disposal of assets	4(b)	(98,536)	(436,124)	(26,390)
		5,225,893	2,704,963	4,557,294
<b>Net result</b>		<b>2,668,507</b>	<b>1,242,532</b>	<b>1,623,031</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>2,668,507</b>	<b>1,242,532</b>	<b>1,623,031</b>

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



## **KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS**

### **OBJECTIVE**

#### **GOVERNANCE**

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

### **ACTIVITIES**

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

#### **GENERAL PURPOSE FUNDING**

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

#### **LAW, ORDER, PUBLIC SAFETY**

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

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

#### **HEALTH**

To provide an operational framework for environmental and community health.

Inspection of food outlets and their control, dental and medical services, as well as other community wellbeing initiatives

#### **HOUSING**

The provision of housing to staff.

Maintenance of staff and rental housing.

#### **COMMUNITY AMENITIES**

The provision of services required by the community.

Rubbish collection services, operation of rubbish disposal sites, litter control, protection of the environment and administration of town planning schemes, cemetery, public conveniences and the Community Resource Centre operations.

#### **RECREATION AND CULTURE**

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

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

#### **TRANSPORT**

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

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

#### **ECONOMIC SERVICES**

To help promote the Shire and its economic wellbeing.

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

#### **OTHER PROPERTY AND SERVICES**

To monitor and control Council's overheads operating account.

Private works operation, plant repair and operation costs, public works operational costs. Maintenance of commercial buildings.

**SHIRE OF NAREMBEEN  
RATES SETTING STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	2(a)	2,363,237	1,709,673	1,477,705
		2,363,237	1,709,673	1,477,705
<b>Revenue from operating activities (excluding rates)</b>				
Governance		38,937	49,546	38,000
General purpose funding		1,077,974	2,180,955	1,152,554
Law, order, public safety		71,093	66,761	69,500
Health		12,691	172	14,000
Housing		120,294	64,867	46,219
Community amenities		341,604	433,028	306,111
Recreation and culture		83,850	55,917	49,300
Transport		550,886	202,838	202,000
Economic services		268,962	344,539	312,450
Other property and services		136,690	140,450	92,454
		2,702,981	3,539,073	2,282,588
<b>Expenditure from operating activities</b>				
Governance		(231,829)	(224,043)	(224,572)
General purpose funding		(168,579)	(150,993)	(159,322)
Law, order, public safety		(193,936)	(533,694)	(218,827)
Health		(184,767)	(172,610)	(154,368)
Housing		(226,673)	(150,120)	(172,733)
Community amenities		(1,145,727)	(872,102)	(889,542)
Recreation and culture		(1,402,107)	(1,285,824)	(1,283,534)
Transport		(2,970,183)	(3,050,679)	(3,253,217)
Economic services		(509,424)	(500,147)	(532,337)
Other property and services		(111,774)	(282,062)	(152,323)
		(7,144,999)	(7,222,274)	(7,040,775)
Non-cash amounts excluded from operating activities	2(b)	3,024,832	3,473,073	3,006,880
<b>Amount attributable to operating activities</b>		946,051	1,499,545	(273,602)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions		5,261,461	3,130,477	4,569,184
Payments for property, plant and equipment	4(a)	(2,186,365)	(518,440)	(1,157,000)
Payments for construction of infrastructure	4(a)	(5,401,489)	(3,524,233)	(5,380,406)
Payments for financial assets at amortised cost - self supporting loans	6(a)	0	(80,000)	(80,000)
Proceeds from disposal of assets	4(b)	721,664	61,631	148,999
Proceeds from self supporting loans		0		80,000
		(1,604,729)	(930,565)	(1,819,223)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(86,671)	(75,285)	(76,618)
Self Supporting Loan principal reimbursed	6(a)	15,264	7,410	7,410
Proceeds from new borrowings	6(a)	0	80,000	80,000
Transfers to cash backed reserves (restricted assets)	7(a)	(1,118,979)	(13,119)	(20,000)
Transfers from cash backed reserves (restricted assets)	7(a)	0	0	290,000
<b>Amount attributable to financing activities</b>		(1,190,386)	(995)	280,792
<b>Budgeted deficiency before imposition of general rates</b>		(1,849,065)	567,984	(1,812,033)
<b>Estimated amount to be raised from general rates</b>	1	1,849,065	1,795,256	1,812,034
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2(a)	<b>0</b>	<b>2,363,237</b>	<b>0</b>

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

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

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		1,870,449	1,829,567	1,812,034
Operating grants, subsidies and contributions		225,058	3,454,926	1,888,228
Fees and charges		1,313,626	647,788	487,665
Interest received		43,059	38,118	58,219
Goods and services tax received		0	(6,863)	500,000
Other revenue		74,885	92,654	33,910
		3,527,077	6,056,190	4,780,056
<b>Payments</b>				
Employee costs		(2,030,431)	(1,882,962)	(2,042,607)
Materials and contracts		(1,474,803)	(1,397,908)	(1,659,848)
Utility charges		(251,750)	(303,904)	(266,360)
Interest expenses		(44,108)	(47,078)	(47,078)
Insurance paid		(199,607)	(185,939)	(183,936)
Goods and services tax paid		0	0	(500,000)
Other expenditure		(56,500)	(12,314)	(19,500)
		(4,057,199)	(3,830,105)	(4,719,329)
<b>Net cash provided by (used in) operating activities</b>	3	(530,122)	2,226,085	60,727
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for loans - clubs/institutions current		(15,264)	80,000	80,000
Payments for purchase of property, plant & equipment	4(a)	(2,186,365)	(518,440)	(1,157,000)
Payments for construction of infrastructure	4(a)	(5,401,489)	(3,524,233)	(5,380,406)
Non-operating grants, subsidies and contributions	9(b)	5,261,461	3,130,477	4,569,184
Proceeds from sale of plant and equipment	4(b)	721,664	61,631	148,999
Proceeds on loans - clubs/institutions current	6(a)	15,264	(72,591)	(80,000)
<b>Net cash provided by (used in) investing activities</b>		(1,604,729)	(843,157)	(1,819,223)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(86,671)	(75,285)	(76,618)
Proceeds on loans - clubs/institutions current		0	0	7,410
Proceeds from new borrowings	6(a)	0	80,000	80,000
<b>Net cash provided by (used in) financing activities</b>		(86,671)	4,715	10,792
<b>Net increase (decrease) in cash held</b>		(2,221,522)	1,387,643	(1,747,705)
Cash at beginning of year		6,239,714	4,852,071	4,670,043
<b>Cash and cash equivalents at the end of the year</b>	3	<b>4,018,192</b>	<b>6,239,714</b>	<b>2,922,338</b>

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

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

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>	2	2,363,237	1,709,673	1,477,705
		2,363,237	1,709,673	1,477,705
<b>Revenue from operating activities (excluding rates)</b>				
Specified area and ex gratia rates	1(c)	21,385	21,385	
Operating grants, subsidies and contributions	9(a)	1,930,586	2,728,518	1,695,704
Fees and charges	8	570,098	647,788	487,665
Interest earnings	12(a)	43,059	38,118	58,219
Other revenue	12(b)	74,885	92,654	26,500
Profit on asset disposals	4(b)	62,968	10,610	14,500
		2,702,980	3,539,073	2,282,588
<b>Expenditure from operating activities</b>				
Employee costs		(2,030,431)	(1,919,911)	(2,042,607)
Materials and contracts		(1,474,803)	(1,280,997)	(1,459,914)
Utility charges		(251,750)	(303,904)	(266,360)
Depreciation on non-current assets	5	(2,989,264)	(3,047,559)	(2,994,990)
Interest expenses	12(d)	(44,108)	(36,362)	(47,078)
Insurance expenses		(199,607)	(185,103)	(183,936)
Other expenditure		(56,500)	(12,314)	(19,500)
Loss on asset disposals	4(b)	(98,536)	(436,124)	(26,390)
		(7,144,999)	(7,222,274)	(7,040,775)
Non-cash amounts excluded from operating activities	2(b)	3,024,832	3,473,073	3,006,880
<b>Amount attributable to operating activities</b>		946,050	1,499,545	(273,602)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	9(b)	5,261,461	3,130,477	4,569,184
Payments for property, plant and equipment	4(a)	(2,186,365)	(518,440)	(1,157,000)
Payments for construction of infrastructure	4(a)	(5,401,489)	(3,524,233)	(5,380,406)
Payments for financial assets at amortised cost - self supporting loans	6(a)	0	(80,000)	(80,000)
Proceeds from disposal of assets	4(b)	721,664	61,631	148,999
Proceeds from self supporting loans		0	0	80,000
<b>Amount attributable to investing activities</b>		(1,604,729)	(930,565)	(1,819,223)
Non-cash amounts excluded from investing activities	2(c)	0	0	0
<b>Amount attributable to investing activities</b>		(1,604,729)	(930,565)	(1,819,223)
<b>FINANCING ACTIVITIES</b>				
Repayment of borrowings	6(a)	(86,671)	(75,285)	(76,618)
Self Supporting Loan principal reimbursed	6	15,264	7,410	7,410
Proceeds from new borrowings	6(b)	0	80,000	80,000
Transfers to cash backed reserves (restricted assets)	7(a)	(1,118,979)	(13,119)	(20,000)
Transfers from cash backed reserves (restricted assets)	7(a)	0	0	290,000
<b>Amount attributable to financing activities</b>		(1,190,386)	(995)	280,792
<b>Budgeted deficiency before general rates</b>		(1,849,065)	567,984	(1,812,034)
<b>Estimated amount to be raised from general rates</b>	1(a)	1,849,065	1,795,256	1,812,034
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2	0	2,363,237	0

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

## INDEX OF NOTES TO THE BUDGET

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SHIRE OF NAREMBEEN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2022

1. RATES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2021/22 Budgeted rate revenue	2021/22 Budgeted interim rates	2021/22 Budgeted back rates	2021/22 Budgeted total revenue	2020/21 Actual total revenue	2020/21 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
<b>Differential general rate or general rate</b>									
<b>Gross rental valuations</b>									
GRV - Town	0.12015	224	1,911,548	229,665			229,665	222,349	222,349
<b>Unimproved valuations</b>									
UV - Rural	0.01427	320	112,653,000	1,606,995			1,606,995	1,563,566	1,555,410
UV - Mining	0.01427	3	129,332	1,845			1,845		2,050
<b>Sub-Totals</b>		547	114,693,880	1,838,505	0	0	1,838,505	1,785,916	1,779,809
<b>Minimum</b>									
<b>Minimum payment</b>									
\$									
<b>Gross rental valuations</b>									
GRV - Town	478	14	8,210	6,692			6,692	6,510	6,510
<b>Unimproved valuations</b>									
UV - Rural	478	41	640,300	19,598			19,598	28,830	20,460
UV - Mining	478	26	245,150	12,428			12,428		11,160
<b>Sub-Totals</b>		81	893,660	38,718	0	0	38,718	35,340	38,130
		628	115,587,540	1,877,223	0	0	1,877,223	1,821,256	1,817,939
Discounts (Refer note 1(c))							(28,158)	(26,000)	(27,269)
<b>Total amount raised from general rates</b>							1,849,065	1,795,256	1,790,670
Ex gratia rates							21,385	21,385	21,364
<b>Total rates</b>							1,870,449	1,816,641	1,812,034

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

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

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

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

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

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

<b>Instalment options</b>	<b>Date due</b>	<b>Instalment plan admin charge</b>	<b>Instalment plan interest rate</b>	<b>Unpaid rates interest rates</b>
		\$	%	%
<b>Option one</b>				
Single full payment	3/09/2021			7.0%
First instalment				
Second instalment				
<b>Option three</b>				
First instalment	3/09/2021	0	0.0%	7.0%
Second instalment	5/11/2021	10	5.5%	7.0%
Third instalment	7/01/2022	10	5.5%	7.0%
Fourth instalment	8/03/2022	10	5.5%	7.0%

	<b>2021/22 Budget revenue</b>	<b>2020/21 Actual revenue</b>	<b>2020/21 Budget revenue</b>
	\$	\$	\$
Instalment plan admin charge revenue	2,400	2,350	3,000
Instalment plan interest earned	5,000	4,536	4,500
Unpaid rates and service charge interest earned	10,000	6,507	12,000
	<b>17,400</b>	<b>13,392</b>	<b>19,500</b>

## 1. RATES (CONTINUED)

The Shire did not raise specified area rates for the year ended 30th June 2022.

The Shire did not raise service charges for the year ended 30th June 2022.

### (c) Rates discounts

Rate or fee to which discount is granted	Discount %	Discount (\$)	2021/22 Budget	2020/21 Actual	2020/21 Budget
Rates discount for prompt payment	2.0%		\$ 28,158	\$ 26,000	\$ 27,269
			28,158	26,000	27,269

### (d) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2022.



SHIRE OF NAREMBEEN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2022

2. NET CURRENT ASSETS

Note	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021	
	\$	\$	\$	
<b>(a) Composition of estimated net current assets</b>				
<b>Current assets</b>				
Cash and cash equivalents- unrestricted	3	85,890	2,214,391	392,131
Cash and cash equivalents - restricted	3	3,932,302	4,025,323	2,530,207
Financial assets - unrestricted		(3,676)	(3,676)	0
Receivables		357,264	592,000	210,965
Inventories		13,372	13,372	376,024
		4,385,152	6,841,410	3,509,327
<b>Less: current liabilities</b>				
Trade and other payables		(123,672)	(123,672)	(257,087)
Contract liabilities		0	(1,212,000)	0
Long term borrowings	6	0	(86,671)	(6,763)
Employee provisions		(329,178)	(329,178)	(352,033)
		(452,850)	(1,751,521)	(615,883)
<b>Net current assets</b>		3,932,302	5,089,889	2,893,444
<b>Less: Total adjustments to net current assets</b>	2.(c)	(3,932,302)	(2,726,652)	(2,893,444)
<b>Net current assets used in the Rate Setting Statement</b>		0	2,363,237	0

2. NET CURRENT ASSETS (CONTINUED)

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

Items excluded from calculation of budgeted deficiency

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

(b) Operating activities excluded from budgeted deficiency

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

Adjustments to operating activities

Note	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021	
	\$	\$	\$	
Less: Profit on asset disposals	4(b)	(62,968)	(10,610)	(14,500)
Add: Loss on disposal of assets	4(b)	98,536	436,124	26,390
Add: Depreciation on assets	5	2,989,264	3,047,559	2,994,990
<b>Non cash amounts excluded from operating activities</b>		3,024,832	3,473,073	3,006,880

(c) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - restricted reserves	7	(3,932,302)	(2,813,323)	(2,530,207)
- Land held for resale		0	0	(370,000)
- Current portion of borrowings		0	86,671	6,763
<b>Total adjustments to net current assets</b>		(3,932,302)	(2,726,652)	(2,893,444)

**SHIRE OF NAREMBEEN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**2 (d) NET CURRENT ASSETS (CONTINUED)**

**SIGNIFICANT ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

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

**TRADE AND OTHER PAYABLES**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire of 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.

**PREPAID RATES**

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

**INVENTORIES**

**General**

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

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

**Superannuation**

The Shire of 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.

**LAND HELD FOR RESALE**

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

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

**CONTRACT ASSETS**

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

**TRADE AND OTHER RECEIVABLES**

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

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

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

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

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

**PROVISIONS**

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

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

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

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

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

**CONTRACT LIABILITIES**

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

**SHIRE OF NAREMBEEN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**3. RECONCILIATION OF CASH**

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

Note	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Cash at bank and on hand	4,018,192	6,239,714	2,922,338
Term deposits	0	0	0
<b>Total cash and cash equivalents</b>	<b>4,018,192</b>	<b>6,239,714</b>	<b>2,922,338</b>
Held as			
- Unrestricted cash and cash equivalents	85,890	2,214,391	392,131
- Restricted cash and cash equivalents	3,932,302	4,025,323	2,530,207
	4,018,192	6,239,714	2,922,338
<b>Restrictions</b>			
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:			
- Cash and cash equivalents	3,932,302	4,025,323	2,530,207
- Restricted financial assets at amortised cost - term deposits	0	0	0
	3,932,302	4,025,323	2,530,207
The restricted assets are a result of the following specific purposes to which the assets may be used:			
Reserves - cash/financial asset backed	7	3,932,302	2,813,323
Bank overdraft		0	0
Unspent borrowings	6(c)	0	0
Contract Liability		0	1,212,000
Unspent non-operating grants, subsidies and contribution liabilities		0	0
Capital expenditure provisions		0	0
		3,932,302	4,025,323
			2,530,207
<b>Reconciliation of net cash provided by operating activities to net result</b>			
<b>Net result</b>		2,668,507	1,242,532
			1,623,031
Depreciation	5	2,989,264	3,047,559
(Profit)/loss on sale of asset	4(b)	35,568	425,514
Loss on revaluation of non current assets		0	0
(Increase)/decrease in receivables		250,000	(459,572)
(Increase)/decrease in contract assets		0	176,544
(Increase)/decrease in inventories		0	(5,048)
Increase/(decrease) in payables		0	(86,466)
Increase/(decrease) in contract liabilities		(1,212,000)	1,015,499
Increase/(decrease) in unspent non-operating grants		0	0
Increase/(decrease) in capital expenditure provision		0	0
Increase/(decrease) in employee provisions		0	0
Non-operating grants, subsidies and contributions		(5,261,461)	(3,130,477)
<b>Net cash from operating activities</b>		<b>(530,122)</b>	<b>2,226,085</b>
			60,727

**SIGNIFICANT ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

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

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

**FINANCIAL ASSETS AT AMORTISED COST**

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

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

**SHIRE OF NAREMBEEN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**4. FIXED ASSETS**

**(a) Acquisition of Assets**

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

Asset class	Reporting program							2021/22 Budget total	2020/21 Actual total	2020/21 Budget total
	Governance	Health	Housing	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b><i>Property, Plant and Equipment</i></b>										
Land Assets	0	0	0	0	0	0	0	0	0	
Land under Control	0	0	0	0	0	0	0	0	0	
Buildings - Non Specialised	0	0	500,000	0	0	0	0	500,000	0	293,500
Buildings - Specialised	45,000	0	0	505,525	0	20,000	7,000	577,525	256,544	179,000
Furniture & Equipment	70,000	0	0	0	0	0	0	70,000	33,937	49,500
Plant & Equipment	115,000	45,000	0	0	368,840	70,000	440,000	1,038,840	227,959	635,000
Tools	0	0	0	0	0	0	0	0	0	
Roe Roc Assets	0	0	0	0	0	0	0	0	0	
Works in progress	0	0	0	0	0	0	0	0	0	
	230,000	45,000	500,000	505,525	368,840	90,000	447,000	2,186,365	518,440	1,157,000
<b><i>Infrastructure</i></b>										
Roads, Parks, Airstrip etc	0	0	0	0	3,878,841	0	0	3,878,841	3,219,619	3,900,965
Infrastructure - Footpaths	0	0	0	0	735,325	0	0	735,325	146,945	146,000
Infrastructure - Drainage	0	0	0	0	0	0	0	0	0	
Infrastructure - Parks & Ovals	0	0	0	787,323	0	0	0	787,323	157,669	1,333,441
Works in progress	0	0	0	0	0	0	0	0	0	
Works in progress	0	0	0	0	0	0	0	0	0	
	0	0	0	787,323	4,614,166	0	0	5,401,489	3,524,233	5,380,406
<b>Total acquisitions</b>	230,000	45,000	500,000	1,292,848	4,983,006	90,000	447,000	7,587,854	4,042,673	6,537,406

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

**SIGNIFICANT ACCOUNTING POLICIES**

**RECOGNITION OF ASSETS**

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

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

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

**(b) Disposals of Assets**

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

	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss	2020/21 Actual Net Book Value	2020/21 Actual Sale Proceeds	2020/21 Actual Profit	2020/21 Actual Loss	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>By Program</b>												
Governance	69,441	69,000	937	(1,378)	0	0	0	0	27,477	24,000	0	(3,477)
Law, order, public safety		0	0	0	359,054	0	0	(359,054)	0	0	0	0
Health	11,309	24,000	12,691	0	0	0	0	0	14,000	14,000	0	0
Housing	480,615	473,664	42,833	(49,784)	0	0	0	0	0	0	0	0
Recreation and culture	0	0	0	0	77,070	0	0	(77,070)	0	0	0	0
Economic services	50,258	50,000	0	(258)	0	0	0	0	0	0	0	0
Other property and services	145,609	105,000	6,507	(47,116)	51,021	61,631	10,610	0	133,412	110,999	500	(22,913)
	757,232	721,664	62,968	(98,536)	487,145	61,631	10,610	(436,124)	160,889	148,999	14,500	(26,390)
<b>By Class</b>												
<i>Property, Plant and Equipment</i>												
Land Assets	78,664	33,664	0	(45,000)	0	0	0	0	0	0	0	0
Buildings - Non Specialised	401,951	440,000	42,833	(4,784)	0	0	0	0	0	0	0	0
Buildings - Specialised	0	0	0	0	77,070	0	0	(77,070)	0	0	0	0
Plant & Equipment	276,617	248,000	20,135	(48,752)	410,075	61,631	10,610	(359,054)	160,889	148,999	14,500	(26,390)
	757,232	721,664	62,968	(98,536)	487,145	61,631	10,610	(436,124)	160,889	148,999	14,500	(26,390)

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

- Staff housing programme
- Plant replacement programme

**SIGNIFICANT ACCOUNTING POLICIES**

**GAINS AND LOSSES ON DISPOSAL**

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

**SHIRE OF NAREMBEEN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**  
**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
Buildings - Specialised
Furniture & Equipment
Plant & Equipment
Roads, Parks, Airstrip etc
Infrastructure - Footpaths
Infrastructure - Drainage
Infrastructure - Parks & Ovals

	<b>2021/22 Budget</b>	<b>2020/21 Actual</b>	<b>2020/21 Budget</b>
	\$	\$	\$
	56,772	56,003	58,460
	42,890	42,831	75,000
	40,000	44,791	10,000
	73,972	73,431	73,000
	105,644	102,571	114,000
	563,684	573,262	546,000
	1,647,022	1,696,121	1,644,530
	55,200	59,624	58,000
	404,080	398,925	416,000
	<b>2,989,264</b>	<b>3,047,559</b>	<b>2,994,990</b>
	108,593	86,502	108,593
	394,717	429,315	394,717
	37,969	100,081	37,969
	503,135	450,357	503,135
	1,631,951	1,597,898	1,637,677
	8,292	9,035	8,292
	7,862	8,566	7,862
	296,745	365,805	296,745
	<b>2,989,264</b>	<b>3,047,559</b>	<b>2,994,990</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.

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

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

Buildings - Non Specialised	30 to 50 years
Buildings - Specialised	50 to 50 years
Furniture & Equipment	4 to 10 years
Plant & Equipment	5 to 15 years
Roads, Parks, Airstrip etc	10 to 50 years
Infrastructure - Footpaths	50 years
Infrastructure - Drainage	75 years
Infrastructure - Parks & Ovals	10 to 50 years

**AMORTISATION**

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

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

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

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

**(a) Borrowing repayments**

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

Purpose	Loan Number	Institution	Interest Rate	Budget	2021/22	2021/22	Budget	2021/22	Actual	2020/21	2020/21	Actual	2020/21	Budget	2020/21	2020/21	Budget	2020/21	
				Principal	Budget	Budget	Principal	Principal	Actual	Actual	Actual	Actual	Principal	Budget	Budget	Budget	Principal	Budget	Principal
				1 July 2021	New Loans	Repayments	outstanding 30 June 2022	Repayments	1 July 2020	New Loans	Repayments	Principal outstanding 30 June 2021	Repayments	1 July 2020	New Loans	Repayments	Principal outstanding 30 June 2021	Repayments	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Governance</b>																			
				15,390	0	(15,390)	(0)	(311)	30,375	0	(14,985)	15,390	(477)	29,252	0	(14,985)	14,267	(717)	
<b>Housing</b>																			
<b>Recreation and culture</b>																			
				159,480	0	(22,412)	137,068	(10,285)	180,467	0	(20,987)	159,480	(9,679)	180,467	0	(20,987)	159,480	(11,710)	
				607,850	0	(33,605)	574,246	(31,537)	639,755	0	(31,904)	607,850	(24,870)	639,755	0	(33,237)	606,518	(33,237)	
				782,721	0	(71,407)	711,314	(42,133)	850,597	0	(67,876)	782,721	(35,027)	849,474	0	(69,209)	780,265	(45,664)	
<b>Self Supporting Loans</b>																			
<b>Housing</b>																			
	0	0	0	25,998	0	(3,892)	22,105	(1,059)	29,730	0	(3,733)	25,998	(1,212)	31,465	0	(3,733)	27,732	(1,219)	
<b>Recreation and culture</b>																			
	0	0	0	15,113	0	(3,717)	11,396	(155)	18,790	0	(3,677)	15,113	(123)	18,790	0	(3,677)	15,113	(195)	
	0	0	0	80,000	0	(7,655)	72,345	(761)	0	80,000	0	80,000	0	0	80,000	0	80,000	0	
				121,111	0	(15,264)	105,847	(1,974)	48,520	80,000	(7,410)	121,111	(1,335)	50,255	80,000	(7,410)	122,845	(1,413)	
				903,832	0	(86,671)	817,161	(44,108)	899,117	80,000	(75,285)	903,832	(36,362)	899,729	80,000	(76,618)	903,110	(47,078)	

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

**SHIRE OF NAREMBEEN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**

**6. INFORMATION ON BORROWINGS**

**(b) New borrowings - 2021/22**

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

**(c) Unspent borrowings**

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

**(d) Credit Facilities**

**Undrawn borrowing facilities  
credit standby arrangements**

	<b>2021/22 Budget</b>	<b>2020/21 Actual</b>	<b>2020/21 Budget</b>
	\$	\$	\$
Bank overdraft limit	200,000	200,000	200,000
Bank overdraft at balance date	0	0	0
Credit card limit	50,000	50,000	50,000
Credit card balance at balance date	0	(9,800)	(1,500)
<b>Total amount of credit unused</b>	<b>250,000</b>	<b>240,200</b>	<b>248,500</b>

**Loan facilities**

Loan facilities in use at balance date	817,161	903,832	903,110
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**SIGNIFICANT ACCOUNTING POLICIES**

**BORROWING COSTS**

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



SHIRE OF NAREMBEEN  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2022

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance	2020/21 Actual Opening Balance	2020/21 Actual Transfer to	2020/21 Actual Transfer (from)	2020/21 Actual Closing Balance	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Reserves - Long Service Leave Reserve	263,476	0	0	263,476	262,247	1,229	0	263,476	262,248	2,578	0	264,826
(b) Reserves - Plant Reserve	567,212	17,580	0	584,792	564,567	2,645	0	567,212	564,567	4,058	(90,000)	478,625
(c) Reserves - Infrastructure	1,383,640	346,260	0	1,729,900	1,377,188	6,452	0	1,383,640	1,377,188	8,436	(150,000)	1,235,624
(d) Reserves - Land Development	71,659	301,550	0	373,209	71,325	334	0	71,659	71,325	523	0	71,848
(e) Reserves - Avoca Farm/Wadderin Reserve	45,666	0	0	45,666	45,453	213	0	45,666	45,453	456	0	45,909
(f) Reserves - Recreation Reserve	168,508	445,174	0	613,682	167,722	786	0	168,508	167,723	1,430	0	169,153
(g) Reserves - Housing Reserve	182,517	0	0	182,517	181,666	851	0	182,517	181,666	1,470	(50,000)	133,136
(h) Heritage Reserve	20,262	0	0	20,262	20,168	95	0	20,262	20,168	102	0	20,270
(i) Medical Reserve Funds	90,188	0	0	90,188	89,767	421	0	90,188	89,768	849	0	90,617
(j) Bending Landfill Renewal Reserve	20,195	8,415	0	28,610	20,101	94	0	20,195	20,101	98	0	20,199
	2,813,323	1,118,979	0	3,932,302	2,800,204	13,119	0	2,813,323	2,800,207	20,000	(290,000)	2,530,207

(b) Cash Backed Reserves - Purposes

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

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

## 8. FEES & CHARGES REVENUE

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Governance	18,000	13,885	18,000
General purpose funding	10,000	13,185	8,500
Law, order, public safety	55,093	52,588	53,500
Housing	74,902	64,243	42,500
Community amenities	172,219	188,310	176,461
Recreation and culture	16,850	18,806	13,800
Transport	4,000	3,663	4,000
Economic services	91,350	165,326	81,450
Other property and services	127,683	127,610	89,454
	570,098	647,788	487,665

## 9. GRANT REVENUE

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
<b>By Program:</b>			
<b>(a) Operating grants, subsidies and contributions</b>			
General purpose funding	1,004,589	2,108,068	1,087,054
Law, order, public safety	16,000	14,172	16,000
Community amenities	159,000	226,070	128,650
Recreation and culture	26,500	1,430	35,000
Transport	546,886	199,174	198,000
Economic services	177,612	179,213	231,000
	1,930,586	2,728,518	1,695,704
<b>(b) Non-operating grants, subsidies and contributions</b>			
General purpose funding	0	240,686	546,000
Recreation and culture	710,964	147,659	500,000
Transport	3,456,813	2,742,132	3,523,184
	5,261,461	3,130,477	4,569,184
Total grants, subsidies and contributions	7,192,047	5,858,996	6,264,888

**SHIRE OF NAREMBEEN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2022**  
**10. REVENUE RECOGNITION**

**SIGNIFICANT ACCOUNTING POLICIES**

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

<b>Revenue Category</b>	<b>Nature of goods and services</b>	<b>When obligations typically satisfied</b>	<b>Payment terms</b>	<b>Returns/Refunds/Warranties</b>	<b>Determination of transaction price</b>	<b>Allocating transaction price</b>	<b>Measuring obligations for returns</b>	<b>Revenue recognition</b>
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Payment in line with inspections	None	Set by State legislation	Applied fully at time of inspection	No refunds	Revenue recognised after inspection event occurs
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refunds limited to exceptional circumstances	Adopted by council annually	Based on timing of issue of the associated rights	Returns limited to repayment of transaction price	On payments and issue of access card
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

## 11. ELECTED MEMBERS REMUNERATION

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
<b>Elected member Cr RM Cole</b>			
President's annual allowance	7,000	7,000	
Meeting attendance fees	4,500	4,500	
	11,500	11,500	0
<b>Elected member Cr KM Mortimore</b>			
Deputy Mayor's annual allowance	1,750	1,750	
Meeting attendance fees	3,528	3,528	
	5,278	5,278	0
<b>Elected member Cr PD Lines</b>			
Meeting attendance fees	2,480	2,480	
	2,480	2,480	0
<b>Elected member Cr SW Stirrat</b>			
Meeting attendance fees	2,400	2,400	
Travel and accommodation expenses	2,700	2,700	
	5,100	5,100	0
<b>Elected member Cr AB Wright</b>			
Meeting attendance fees	2,480	2,480	
	2,480	2,480	0
<b>Elected member Cr W Milner</b>			
Meeting attendance fees	2,560	2,560	
Travel and accommodation expenses	0	134	
	2,560	2,694	0
<b>Elected member Cr RD DeLuis</b>			
Meeting attendance fees	2,640	2,420	
Travel and accommodation expenses	1,700	1,692	
	4,340	4,112	0
<b>Elected member Cr AM Hardham</b>			
Meeting attendance fees	2,640	2,640	
	2,640	2,640	0
	36,378	36,284	0
President's allowance	7,000	7,000	0
Deputy President's allowance	1,750	1,750	0
Meeting attendance fees	23,228	23,008	0
Travel and accommodation expenses	4,400	4,526	0
	36,378	36,284	0

## 12. OTHER INFORMATION

### The net result includes as revenues

#### (a) Interest earnings

Investments			
- Reserve funds	27,000	25,734	20,000
- Other funds	1,059	1,342	21,219
Other interest revenue (refer note 1b)	15,000	11,042	17,000
	43,059	38,118	58,219

\* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at .

#### (b) Other revenue

Reimbursements and recoveries	74,885	92,654	26,500
	74,885	92,654	26,500

### The net result includes as expenses

#### (c) Auditors remuneration

Audit services	60,000	50,275	60,000
	60,000	50,275	60,000

#### (d) Interest expenses (finance costs)

Borrowings (refer Note 6(a))	(44,108)	(36,362)	(47,078)
	(44,108)	(36,362)	(47,078)

#### (e) Write offs

General rate	5,000	2	10,000
Fees and charges	5,000	2,818	5,000
	10,000	2,819	15,000

## 14. INTERESTS IN JOINT ARRANGEMENTS

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

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
<b>Non-current assets</b>			
RoeROC assets	160,637	160,637	160,637
Land and building (DOH JVA)	1,146,075	1,137,375	1,125,000
Less: accumulated depreciation	(126,150)	(63,075)	(45,590)
	1,180,562	1,234,937	1,240,047

### SIGNIFICANT ACCOUNTING POLICIES

#### INTERESTS IN JOINT ARRANGEMENTS

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

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

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

**15. TRUST FUNDS**

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

Detail	Balance 30 June 2021	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2022
	\$	\$	\$	\$
Wheatbelt Railway Retention Alliance	6,272	0	0	6,272
	6,272	0	0	6,272

## 16. 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.



# OPERATING ACTIVITIES 2021-22

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SHIRE OF NAREMBEEN



Shire of Narembeen  
Annual Financial Budget  
For the Year Ending 30 June 2022  
Schedule 3 - General Purpose Funding

Account Name		2021/2022	2020/2021	2020/2021
		Budget	Budget	Actuals
		30/06/2022	30/06/2021	30/06/2021
<b>Rate Revenue - Expenditure</b>		<b>\$</b>	<b>\$</b>	<b>\$</b>
3112000	Rates Write Off	5,000	10,000	2
3115000	Reallocations	147,579	135,322	134,019
3116000	Rate Recovery Costs (Legal and Debt Collection)	5,000	3,000	8,539
3118000	Rates Valuation Costs	10,000	10,000	8,101
3119000	Rates Title Searches	1,000	1,000	333
<b>Total General Purpose Funding Expenditure</b>		<b>168,579</b>	<b>159,322</b>	<b>150,993</b>
<b>Rate Revenue - Income</b>				
3111000	Discount on Rates Received Early (2%) expense	(28,158)	(27,269)	(26,000)
3121300	Interest on Rates Instalments	4,500	4,500	4,271
3121400	Rate Recovery Costs Reimbursed (Legal and Debt Collection)	5,000	3,000	8,102
3121600	Rate Enquiry Fee	2,600	2,500	2,734
3122000	Rates (GRV, UV)	1,877,223	1,817,939	1,821,629
4221600	Rates Instalment Admin Fee	2,400	3,000	2,350
3128000	Ex Gratia Rates (CBH)	21,385	21,364	21,385
3129000	Rates Non-Payment Penalty	10,000	12,000	7,704
5129000	FESA Levy Interest	500	500	316
<b>Total</b>		<b>1,895,449</b>	<b>1,837,534</b>	<b>1,842,490</b>
<b>General Purpose Grants - Income</b>				
3221100	Financial Assistance Grant - Operating (LG Grants Commission)	631,479	560,378	1,280,527
1212500	Financial Assistance Grant - Roads (LG Grants Commission)	373,110	424,512	827,541
<b>Total</b>		<b>1,004,589</b>	<b>984,890</b>	<b>2,108,068</b>
<b>Other General Purpose Grant - Income</b>				
3323000	Interest Received	27,000	40,000	25,734
<b>Total</b>		<b>27,000</b>	<b>40,000</b>	<b>25,734</b>
<b>Total General Purpose Funding Income</b>		<b>2,927,038</b>	<b>2,862,424</b>	<b>3,976,292</b>

Shire of Narembeen  
Annual Financial Budget  
For the Year Ending 30 June 2022  
Schedule 4 - Governance

Account Name		2021/2022	2020/2021	2020/2021
		Budget	Budget	Actuals
		30/06/2022	30/06/2021	30/06/2021
<b>Member of Council - Expenditure</b>		\$	\$	\$
4111000	Councillor Travel (500km/meeting @ \$1.20/km)	5,000	7,500	6,958
4111100	Councillor Sitting Fees	22,000	22,000	22,670
4111500	Councillor Deputy Presidents Allowance	1,750	1,750	875
4112000	Councillor Conference Costs	15,000	15,000	1,385
4112010	Reallocations	147,579	135,322	134,019
4113000	Councillor Election Costs	3,000	0	0
4114000	Councillor Presidents Allowance	7,000	7,000	7,875
4115000	Councillor Refreshments & Receptions	15,000	15,000	13,260
4118000	Councillor Donations / Gifts / Awards	15,000	50,000	48,577
4211010	Councillor Other Costs	500	1,000	238
<b>Total</b>		<b>231,829</b>	<b>254,572</b>	<b>235,857</b>
<b>Administration General - Expenditure</b>				
4211000	Depreciation	56,772	58,460	56,003
4211020	Administration Office/Surrounds Maintenance	47,004	48,374	52,946
4211150	General Operating Costs	112,000	118,000	113,972
4211200	Admin Office Equipment Maintenance	1,000	5,000	311
4211300	Admin Office Computer Equipment Maintenance	40,000	60,000	34,582
4211501	Communications and Branding	10,250	11,000	4,860
4212010	Admin Office Vehicle Costs	12,500	10,000	8,067
4212000	Loss on Sale of Assets	1,378	3,477	0
4212100	Admin Office Uniforms	4,000	3,000	3,706
4212200	Admin Office Asset Management & Valuations	20,000	15,000	0
4212700	Administrative Contractors/Consultants	85,000	145,000	140,135
4111300	Audit Fees	60,000	0	0
4212800	Admin Office Fringe Benefits Tax	33,565	29,605	33,565
4213200	Admin Office Staff Training	10,000	0	0

Shire of Narembeen  
Annual Financial Budget  
For the Year Ending 30 June 2022  
Schedule 4 - Governance

Account Name		2021/2022 Budget	2020/2021 Budget	2020/2021 Actuals
<b>Administration General - Expenditure (Continued)</b>				
4215000	Admin Office Insurance	165,650	151,760	152,704
4218000	Admin Employee costs	674,025	643,775	612,213
4211021	Building Maintenance Salaries - Admin	66,767	65,621	41,475
4218100	Admin Office Long Service Leave	0	15,000	0
4128200	Debtor Write Offs	5,000	5,000	2,818
4212401	Loan 129 - Solar Panels Loan Interest	311	717	477
4220000	Reallocation of Employee Housing Costs	87,345	33,998	69,385
	<b>Sub-Total</b>	<b>1,492,567</b>	<b>1,422,787</b>	<b>1,329,215</b>
4212001	Less Allocated to Works	(1,492,567)	(1,353,216)	(1,340,192)
	<b>Total</b>	<b>0</b>	<b>69,571</b>	<b>-10,977</b>
	<b>Total Governance Expenditure</b>	<b>231,829</b>	<b>324,143</b>	<b>224,880</b>
<b>Members of Council - Income</b>				
4122000	Reimbursements - Members of Council	0	0	355
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>355</b>
<b>Administration General - Income</b>				
4221400	Admin Office Insurance Reimbursements	10,000	10,000	10,507
4221000	Profit on Sale of Asset	937	0	0
4222000	Public Photocopying / Admin Fee	500	500	882
4224000	Dept. of Transport Licencing - Income Commissions	17,500	17,500	13,003
4226000	Admin Reimbursements	10,000	10,000	24,800
		<b>38,937</b>	<b>38,000</b>	<b>49,192</b>
	<b>Total Governance Income</b>	<b>38,937</b>	<b>38,000</b>	<b>49,547</b>

Shire of Narembeen  
Annual Financial Budget  
For the Year Ending 30 June 2022  
Schedule 5 - Law, Order & Public Safety

Account Name		2021/2022	2020/2021	2020/2021
		Budget	Budget	Actuals
		30/06/2022	30/06/2021	30/06/2021
		\$	\$	\$
<b>Fire Prevention - Expenditure</b>				
5111000	Depreciation	42,890	75,000	42,831
5111100	Fire Brigade Vehicle Costs	1,000	1,000	856
5111220	Fire Brigade Costs	6,894	8,500	2,377
5112000	Insurance	4,106	3,400	4,025
5111222	Emergency Services Facility - Maintenance	4,798	4,999	7,940
5111101	Emergency Services Levy Payments	54,113	53,000	50,571
5117000	Reallocations	29,516	27,064	26,804
	<b>Sub Total</b>	<b>143,317</b>	<b>172,963</b>	<b>135,404</b>
<b>Animal Control - Expenditure</b>				
5212000	Animal Control	20,804	18,500	12,315
5212010	Reallocations	29,516	27,064	26,804
5213000	Animal Registration Discs	300	300	118
	<b>Sub Total</b>	<b>50,620</b>	<b>45,864</b>	<b>39,237</b>
<b>Total Law, Order &amp; Public Safety - Expenditure</b>		<b>193,936</b>	<b>218,827</b>	<b>174,640</b>
<b>Fire Prevention - Income</b>				
5123000	Emergency Services Levy (ESL) Contribution	4,000	4,000	4,000
5123100	Emergency Services Levy Received	52,093	51,000	49,812
5124000	Bush Fire Brigade Operating Grant	12,000	12,000	10,172
	<b>Sub Total</b>	<b>68,093</b>	<b>67,000</b>	<b>63,984</b>
<b>Animal Control - Income</b>				
5221000	Animal Control Fines & Penalties	500	500	220
5223000	Animal Registration Fees	2,500	2,000	2,556
	<b>Sub Total</b>	<b>3,000</b>	<b>2,500</b>	<b>2,776</b>
<b>Total Law, Order &amp; Public Safety - Income</b>		<b>71,093</b>	<b>69,500</b>	<b>66,761</b>

Shire of Narembeen  
Annual Financial Budget  
For the Year Ending 30 June 2022  
Schedule 7 - Health

Account Name		2021/2022	2021/2022	2020/2021
		Budget	Budget	Actuals
		30/06/2022	30/06/2021	30/06/2021
		\$	\$	\$
<b>Health Inspections &amp; Administration - Expenditure</b>				
7311000	Reallocations	14,758	13,532	13,402
7315000	Eastern Wheatbelt Health Scheme	40,000	40,050	32,928
<b>Total</b>		<b>54,758</b>	<b>53,582</b>	<b>46,330</b>
<b>Mosquito Control - Expenditure</b>				
7411001	Mosquito Control	4,304	5,281	2,567
<b>Total</b>		<b>4,304</b>	<b>5,281</b>	<b>2,567</b>
<b>Other Health - Expenditure</b>				
7511000	Depreciation	40,000	10,000	44,791
7511020	Doctors Surgery Maintenance	8,956	10,281	5,333
7511120	Dentist Surgery Maintenance	12,870	18,958	8,340
7511400	Doctors Car	1,000	1,000	509
7511500	Doctors House	12,000	5,000	12,000
7512010	Reallocations	7,379	6,766	13,402
7513000	Medical Centre Management Fees	40,000	40,000	38,864
7611000	Analytical Expenses (LHAA Committee)	500	500	180
7711000	Community Wellbeing	3,000	3,000	295
<b>Total</b>		<b>125,705</b>	<b>95,505</b>	<b>123,713</b>
<b>Total Health - Expenditure</b>		<b>184,767</b>	<b>154,368</b>	<b>172,610</b>
<b>Operating Income</b>				
7524000	Profit on sale of Asset - Health	12,691	14,000	0
<b>Total Health - Income</b>		<b>12,691</b>	<b>14,000</b>	<b>0</b>

172,076

Shire of Naremben  
Annual Financial Budget  
For the Year Ending 30 June 2022  
Schedule 9 - Housing

Account Name		2021/2022	2020/2021	2020/2021
		Budget	Budget	Actuals
		30/06/2022	30/06/2021	30/06/2021
		\$	\$	\$
<b>Employee Housing - Expenditure</b>				
9111000	Depreciation	52,751	52,000	51,837
9111024	10 Hilton Way	9,511	10,601	9,507
9211321	18 Hilton Way	6,844	8,094	7,312
9111022	26 Hilton Way (CEO)	32,119	22,351	33,911
9111026	21 Northmore Street	4,555	4,500	3,683
9111029	10b Ada Street	4,030	4,000	8,954
9111031	8 Cheetham Way (EMCS)	12,148	14,351	20,615
9111032	26 Thomas Street	5,500	14,500	7,947
9111033	20 Cheetham Way (Works Manager)	8,500	11,500	13,206
9111034	Building Maintenance Salaries - Employee Housing	8,717	6,367	4,988
	<b>Sub Total</b>	<b>144,675</b>	<b>148,265</b>	<b>161,960</b>
9110000	Reallocation of Housing	(144,675)	(113,570)	(152,809)
	<b>Sub Total</b>	<b>0</b>	<b>34,695</b>	<b>9,151</b>
<b>Other Housing - Expenditure</b>				
9211000	Depreciation	21,221	21,000	21,594
9111023	16 Hilton Way	7,120	6,164	5,872
9111027	15 Northmore Street	4,000	4,000	2,108
9111130	Unit 4/33 Currall Street	3,650	3,650	2,118
9211320	Unit 1/24 Doreen Street	3,000	3,500	3,141
9211440	Aged Persons Residences	2,496	1,641	0
9211530	SSL 127 Aged Homes Interest	1,059	1,219	1,212
9211600	Unit 3/31 Currall Street	5,150	4,650	5,410
9211601	Unit 2/31 Currall Street	4,650	4,650	3,496
9211620	Unit 2/24 Doreen Street	5,000	5,500	7,205
9211621	Unit 1/31 Currall Street	3,350	4,150	3,580
9212000	Reallocations	73,790	67,661	67,009
9212100	Loss on Sale of Asset	49,784	0	0
9226000	Building Maintenance Salaries - Other Housing	17,433	17,304	10,186
9221300	Unit 3/33 Currall Street	2,650	5,650	2,464
9224000	Unit 2/33 Currall Street	3,650	3,650	1,739
9225000	Unit 1/33 Currall Street (Health)	3,650	3,650	3,834
	<b>Sub Total</b>	<b>211,653</b>	<b>158,038</b>	<b>140,968</b>
<b>Total Housing - Expenditure</b>		<b>211,652</b>	<b>192,733</b>	<b>150,119</b>

Shire of Narembeen  
Annual Financial Budget  
For the Year Ending 30 June 2022  
Schedule 9 - Housing

Account Name		2021/2022 Budget	2020/2021 Budget	2020/2021 Actuals
<b>Employee Housing - Income</b>				
9121000	Reimbursement Employees Housing Rental	13,520	16,000	12,730
9124000	Reimbursement for Housing Utilities	1,500	1,500	725
	<b>Sub Total</b>	<b>15,020</b>	<b>17,500</b>	<b>13,455</b>
9120000	Reallocation of Staff Housing Income	(15,020)	(17,500)	(8,609)
		0	0	4,847
<b>Other Housing - Income</b>				
9221010	Rental Income for 33 Currall Street (Singles) Units	23,400	26,000	26,435
9221020	Rental Income for 24 Doreen Street (Family) Units	8,450	15,000	6,537
9223000	Rental Income for 31 Currall Street (Family) Units	15,132	15,000	11,551
9228000	Aged Homes Reimbursments (Interest)	1,059	1,219	1,219
9126000	Profit on Asset Disposal	42,833	0	0
9221011	Housing Income - Other	14,400	0	15,600
	<b>Sub Total</b>	<b>105,274</b>	<b>57,219</b>	<b>61,340</b>
	<b>Total Housing Income</b>	<b>105,274</b>	<b>57,219</b>	<b>66,187</b>



Shire of Narembeen  
Annual Financial Budget  
For the Year Ending 30 June 2022  
Schedule 10 - Community Amenities

Account Name		2021/2022	2020/2021	2020/2021
		Budget	Budget	Actuals
		30/06/2022	30/06/2021	30/06/2021
<b>Household Rubbish - Expenditure</b>		\$	\$	\$
1011122	Domestic Rubbish Collection (Avon Waste)	53,106	52,580	52,708
1011123	Domestic Recycling Collection (Avon Waste)	37,124	36,756	37,618
1011200	Reallocations	14,758	13,532	13,402
<b>Sub Total</b>		<b>104,987</b>	<b>102,868</b>	<b>103,728</b>
<b>General Sanitation - Expenditure</b>				
1011102	Waste Transfer Station Site Maintenance	23,683	13,187	3,714
1011130	Waste Transfer Station Site Management	69,360	68,000	65,896
1011131	Bendering Landfill Site (Avon Waste)	30,600	30,000	27,096
1021102	Bulk Recycling Bin Hire & Collection (Avon Waste)	12,000	15,000	11,045
1021104	Depreciation	8,000	8,000	6,702
1021110	Rubbish Collection Streets & Reserves	14,750	21,186	12,723
1021120	Transfer Station Rubbish Collection (Avon Waste)	30,000	30,000	26,165
1021200	Reallocations	14,758	13,532	13,402
<b>Sub Total</b>		<b>203,151</b>	<b>198,905</b>	<b>166,743</b>
<b>Town Planning &amp; Regional Development - Expenditure</b>				
1041100	Town Planning Control	6,000	5,000	5,288
1041102	Land Development Other (part LRCI stage 3)	245,000	35,000	1,282
1041201	Reallocations	29,516	27,064	26,804
5312000	Review of Local Laws	0	500	0
<b>Sub Total</b>		<b>280,516</b>	<b>67,564</b>	<b>33,374</b>
<b>Other Community Amenities - Expenditure</b>				
1051101	Public Convenience Maintenance	34,151	18,178	21,893
1051112	Cemetery Operation & Maintenance	22,461	14,043	20,474
1051122	Street Furniture / Public Art	1,000	1,000	965
1051132	Urban Storm Water Drains Maintenance	6,659	5,651	6,350
1051211	Reallocations	29,516	27,064	6,701
1051500	Depreciation	97,644	106,000	95,869
1131172	TV Transmitter Maintenance	0	0	265
<b>Sub Total</b>		<b>191,431</b>	<b>171,937</b>	<b>152,252</b>
<b>Drummuster - Expense</b>				
1061112	Drummuster	0	1,000	0
<b>Sub Total</b>		<b>0</b>	<b>1,000</b>	<b>0</b>

Shire of Narembeen  
Annual Financial Budget  
For the Year Ending 30 June 2022  
Schedule 10 - Community Amenities

Account Name		2021/2022 Budget	2020/2021 Budget	2020/2021 Actuals
<b>Community Resource Centre - Expenditure</b>				
1051111	CRC Employee Costs	210,671	148,074	156,745
1051201	CRC Administration Allocations	73,790	67,661	134,019
1051650	CRC Building/Surrounds Maintenance	17,532	36,692	21,400
1511800	CRC Project/Event/Workshop Costs	38,900	73,250	72,622
1511210	CRC Operational Costs	24,750	21,590	30,055
	<b>Sub Total</b>	<b>365,643</b>	<b>347,267</b>	<b>414,841</b>
	<b>Total Community Amenities - Expenditure</b>	<b>1,145,727</b>	<b>889,542</b>	<b>870,937</b>
<b>Household Rubbish - Income</b>				
1012100	Reimbursement of Domestic Rubbish Collection Fees	84,817	83,611	83,978
1012101	Additional Rubbish Collection	27,852	23,850	27,576
	<b>Sub Total</b>	<b>112,669</b>	<b>107,461</b>	<b>111,554</b>
<b>Town Planning &amp; Regional Development - Income</b>				
1042600	Town Planning Application Fees	2,500	1,000	3,560
	<b>Sub Total</b>	<b>2,500</b>	<b>1,000</b>	<b>3,560</b>
<b>Other Community Amenities - Income</b>				
1052100	Cemetery Charges	4,000	2,000	4,123
1052400	Community Bus Hire Charges	7,500	10,000	11,413
	<b>Sub Total</b>	<b>11,500</b>	<b>12,000</b>	<b>15,536</b>
<b>Drummuster - Expense</b>				
1062100	Drummuster	0	1,000	0
	<b>Sub Total</b>	<b>0</b>	<b>1,000</b>	<b>0</b>
<b>Community Resource Centre - Income</b>				
1052120	CRC Grants and Contributions	159,000	139,150	226,070
1052510	CRC Operating Income	55,935	56,000	57,827
	<b>Sub Total</b>	<b>214,935</b>	<b>195,150</b>	<b>283,897</b>
	<b>Total Community Amenities - Income</b>	<b>341,604</b>	<b>316,611</b>	<b>414,548</b>

Shire of Narembeen  
Annual Financial Budget  
For the Year Ending 30 June 2022  
Schedule 11 - Recreation and Culture

Account Name	2021/2022 Budget	2020/2021 Budget	2020/2021 Actuals
	30/06/2022	30/06/2021	30/06/2021
	\$	\$	\$
<b>Public Halls &amp; Civic Centre - Expenditure</b>			
1111100 Depreciation	50,000	50,000	50,953
1111102 Town Hall Maintenance	9,158	27,200	9,185
1111104 Lesser Hall Interpretation Precinct	5,000	5,000	0
1111105 Road Board Building	5,000	5,000	6,469
1111200 Reallocations	14,758	13,532	13,402
<b>Sub Total</b>	<b>83,916</b>	<b>100,732</b>	<b>80,009</b>
<b>Recreation &amp; Sport - Expenditure</b>			
1131100 Depreciation	348,830	350,000	358,788
1131102 Recreation Centre Maintenance	46,305	45,094	17,024
1131110 Town Oval Maintenance	111,497	111,806	97,766
1131122 Parks & Gardens Maintenance	123,890	130,175	130,068
1131132 Bowling Club Greens Maintenance	500	500	391
1131217 Loan - Bowling Club Interest	761	0	0
1131181 Gym Operating Expenses	10,000	33,940	25,267
1131182 Railway Shed	1,100	1,100	726
1131202 Town Dam & Reticulation Maintenance	28,757	23,000	26,554
1131215 Loan 128 Rec Centre Interest	31,537	33,237	24,870
1131125 Ski Lake Design Planning	50,000	0	0
1131126 Multipurpose Facility Planning	50,000	0	0
1131216 Loan - Mt Walker Interest	155	195	123
1131152 Mt Arrowsmith Tennis Club Maintenance	1,425	1,999	2,772
1131300 Reallocations	29,512	27,064	26,804
<b>Sub Total</b>	<b>834,268</b>	<b>758,110</b>	<b>711,154</b>
<b>Libraries - Expenditure</b>			
1141100 Salaries	4,500	4,025	4,356
1141201 Reallocations	29,516	27,064	26,804
1141300 Other Library Costs	2,500	2,100	3,206
<b>Sub Total</b>	<b>36,516</b>	<b>33,189</b>	<b>34,366</b>
<b>Culture - Expenditure</b>			
1151100 Depreciation	61,000	45,000	63,565
1151102 Museum Maintenance	9,000	11,500	9,993
1151104 Community Events	7,500	7,500	10,867
1131218 Community Benefit Fund	40,000	0	0
1151112 Community Shed	600	6,200	600
1151200 Reallocations	29,516	27,064	13,402
<b>Sub Total</b>	<b>147,616</b>	<b>97,264</b>	<b>98,428</b>

Shire of Narembeen  
Annual Financial Budget  
For the Year Ending 30 June 2022  
Schedule 11 - Recreation and Culture

Account Name		2021/2022 Budget	2020/2021 Budget	2020/2021 Actuals
<b>Swimming Pool - Expenditure</b>				
1121100	Swimming Pool Employee Costs	78,545	80,331	66,672
1121102	Swimming Pool Maintenance	77,590	79,133	81,460
1121104	Loan 125 Pool Interest	10,285	11,710	9,679
1121180	Depreciation	103,854	101,000	99,957
1121200	Reallocations	29,516	27,064	26,804
	<b>Sub Total</b>	<b>299,790</b>	<b>299,239</b>	<b>284,572</b>
	<b>Total Recreation &amp; Culture Expenditure</b>	<b>1,402,106</b>	<b>1,288,535</b>	<b>1,208,529</b>
<b>Public Halls - Income</b>				
1112100	Public Hall Hire Fees	350	300	355
	<b>Sub Total</b>	<b>350</b>	<b>300</b>	<b>355</b>
<b>Recreation &amp; Sport - Income</b>				
1132150	Community Gym	7,500	5,000	9,186
1132400	Recreation Equipment Lease/Hire	500	500	758
1133101	Community Benefit Fund	40,000	0	0
1132100	Recreation and Sport	25,500	51,500	58,486
1132160	Mt Walker Sports Club Reimbursments (Interest)	0	0	195
	<b>Sub Total</b>	<b>73,500</b>	<b>57,000</b>	<b>68,430</b>
<b>Library - Income</b>				
1142200	Library	1,500	5,000	1,430
	<b>Sub Total</b>	<b>1,500</b>	<b>5,000</b>	<b>1,430</b>
<b>Swimming Pool - Income</b>				
1122200	Pool Admission Charges	8,500	8,000	8,507
	<b>Sub Total</b>	<b>8,500</b>	<b>8,000</b>	<b>8,507</b>
	<b>Total Recreation and Culture Income</b>	<b>83,850</b>	<b>70,300</b>	<b>78,722</b>

Shire of Narembeen  
Annual Financial Budget  
For the Year Ending 30 June 2022  
Schedule 12 - Transport

Account Name		2021/2022	2020/2021	2020/2021
		Budget	Budget	Actuals
		30/06/2022	30/06/2021	30/06/2021
<b>Streets, Roads Bridges &amp; Depot - Expenditure</b>		\$	\$	\$
1211100	Depreciation	95,000	125,000	80,622
1211400	Infrastructure Depreciation	1,552,022	1,519,530	1,615,499
1221152	Footpath Maintenance	1,575	1,547	0
1221160	Street Tree Maintenance	24,534	22,880	288
1221170	Street Sweeping Maintenance	17,541	19,624	15,908
1221180	Weed Spraying Maintenance	29,237	36,984	31,806
1221190	Traffic Signage	23,345	23,559	14,094
1221200	Reallocations	385,724	338,304	335,048
1221100	Street Lighting	17,500	18,000	15,565
1221102	Depot Maintenance	36,425	30,671	19,992
1221105	Road Maintenance	758,210	1,062,398	858,686
1221108	Engineering Consultancy	0	15,000	15,134
1221140	Storm/Flood Damage - Repairs	0	10,000	0
<b>Sub Total</b>		<b>2,941,113</b>	<b>3,223,497</b>	<b>3,002,641</b>
<b>Airfield - Expenditure</b>				
1251100	Airfield Maintenance	14,312	16,188	8,786
1251200	Administration Allocated	14,758	13,532	6,701
<b>Sub Total</b>		<b>29,070</b>	<b>29,720</b>	<b>15,487</b>
<b>Total Transport - Expenditure</b>		<b>2,970,183</b>	<b>3,253,217</b>	<b>3,018,128</b>
<b>Streets, Roads Bridges &amp; Depot - Income</b>				
1212100	Direct Grant Funding (Main Roads)	200,626	198,000	198,640
1222200	Road Project Grants	0	10,560	10,560
1222300	Road Maintenance Contributions	346,260	0	0
<b>Sub Total</b>		<b>546,886</b>	<b>208,560</b>	<b>209,200</b>
<b>Airfield - Income</b>				
1252300	Airfield Contributions	4,000	4,000	4,198
<b>Sub Total</b>		<b>4,000</b>	<b>4,000</b>	<b>4,198</b>
<b>Total Transport Income</b>		<b>550,886</b>	<b>212,560</b>	<b>213,398</b>

Shire of Narembeen  
Annual Financial Budget  
For the Year Ending 30 June 2022  
Schedule 13 - Economic Services

Account Name		2021/2022	2020/2021	2020/2021
		Budget	Budget	Actuals
		30/06/2022	30/06/2021	30/06/2021
		\$	\$	\$
<b>Rural Services - Expenditure</b>				
1311100	Reallocations	29,516	27,064	26,804
1311101	Skeleton Weed Employee Costs	103,326	131,644	129,327
1311102	Skeleton Weed Operating Costs	79,302	79,303	49,922
1311110	Vermin Control (Dogs, Foxes, Rabbits)	1,000	1,000	1,151
1311400	Depreciation	8,000	10,000	10,278
	<b>Sub Total</b>	<b>221,144</b>	<b>249,011</b>	<b>217,482</b>
<b>Tourism &amp; Area Promotiom</b>				
1111110	Information Bay Maintenance	1,607	473	0
1321100	Depreciation	35,000	35,000	36,391
1321101	Caravan Park Maintenance	104,036	115,800	119,306
1321104	Contributions to Tourism	7,000	7,000	6,000
1321105	Administration - Tourism	59,032	54,129	26,804
1321200	Area Promotion (Advertisting - TV & Print)	10,000	10,000	3,500
	<b>Sub Total</b>	<b>216,675</b>	<b>222,402</b>	<b>192,000</b>
<b>Building Control - Expenditure</b>				
1331201	Reallocions	14,758	13,532	13,402
1338000	Building Control Services	1,000	1,000	1,261
		<b>15,758</b>	<b>14,532</b>	<b>14,663</b>
<b>Saleyards - Expenditure</b>				
1341100	Depreciation	8,000	8,000	8,563
1341101	Saleyards Maintenance	2,252	2,094	3,106
1341200	Reallocations	7,379	6,766	6,701
	<b>Sub Total</b>	<b>17,631</b>	<b>16,860</b>	<b>18,369</b>
<b>Other Economic Services - Expenditure</b>				
1361100	Standpipe Maintenance	18,000	21,000	45,926
1361120	Depreciation - Standpipes	4,200	5,000	4,392
1311500	Loss on Sale of Asset	258	0	0
1361200	Reallocations	14,758	13,532	6,701
1481162	Wadderin Wildlife Sanctuary Operating Costs	1,000	0	613
	<b>Sub Total</b>	<b>38,216</b>	<b>39,532</b>	<b>57,632</b>
<b>Total Economic Services Expenditure</b>		<b>509,424</b>	<b>542,337</b>	<b>500,147</b>

Shire of Narembeen  
Annual Financial Budget  
For the Year Ending 30 June 2022  
Schedule 13 - Economic Services

Account Name		2021/2022 Budget	2020/2021 Budget	2020/2021 Actuals
<b>Rural Services - Income</b>				
1312300	Grant Funding - Skeleton Weed Program (DAFWA)	177,612	231,000	179,213
	<b>Sub Total</b>	<b>177,612</b>	<b>231,000</b>	<b>179,213</b>
<b>Tourism &amp; Area Promotiom - Income</b>				
1322100	Caravan Park Fees	75,000	75,000	99,928
	<b>Sub Total</b>	<b>75,000</b>	<b>75,000</b>	<b>99,928</b>
<b>Building Control - Income</b>				
1332100	Septic Tank Application Fee	250	250	343
1332200	Building License Application Fee	1,000	37,000	40,895
1332300	Building Construction Industry Training Fund	100	100	48
	<b>Sub Total</b>	<b>1,350</b>	<b>37,350</b>	<b>41,286</b>
<b>Saleyards - Income</b>				
1342100	Saleyards Rental Fees	0	100	0
	<b>Sub Total</b>	<b>0</b>	<b>100</b>	<b>0</b>
<b>Other Economic Services - Income</b>				
1362100	Standpipe Water (Charges)	15,000	15,000	24,111
	<b>Sub Total</b>	<b>15,000</b>	<b>15,000</b>	<b>24,111</b>
<b>Total Economic Services Income</b>		<b>268,962</b>	<b>358,450</b>	<b>344,539</b>

Shire of Narembeen  
Annual Financial Budget  
For the Year Ending 30 June 2022  
Schedule 14 - Other Property and Services

Account Name		2021/2022	2020/2021	2020/2021
		Budget	Budget	Actuals
		30/06/2022	30/06/2021	30/06/2021
<b>Private Works - Expenditure</b>				
1411130	General Works (Private)	9,807	13,239	8,554
	<b>Sub Total</b>	<b>9,807</b>	<b>13,239</b>	<b>8,554</b>
<b>Public Works Overheads - Expenditure</b>				
1431101	Staff Training	45,767	47,000	5,439
1431107	Staff Medical Costs	1,000	1,000	659
1431110	Works Vehicle Operating Costs	7,500	10,000	8,359
1431140	Long Service Leave	10,000	10,000	3,934
1431150	Administration Allocations	147,579	135,322	134,019
1431152	Tool Allowance	21,981	25,000	25,136
1431170	Employees Housing Allowance	47,320	34,320	27,744
1431180	Industrial Allowance	16,926	15,885	13,913
1431200	Salary and Superannuation - Works Supervision	129,119	130,130	127,132
1431301	Occupational Health and Safety	28,662	30,069	14,006
1431400	Office Costs	6,000	7,000	4,873
1431500	Superannuation - Public Works	150,441	141,599	111,614
1431600	Sick Pay	43,965	35,000	22,606
1431700	Holiday Pay	153,693	140,000	143,497
1431800	Protective Clothing	10,000	10,000	9,497
1432000	Reallocation of Employee Housing Costs	57,330	79,571	83,423
	<b>Sub total</b>	<b>877,283</b>	<b>851,896</b>	<b>735,852</b>
1431690	Less Allocated to Works	(877,283)	(851,896)	(631,431)
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>104,421</b>
<b>Plant Opera</b>				
1491100	Depreciation Plant	382,500	396,000	376,139
1441120	Minor Plant Purchases (< \$5,000)	5,000	5,000	0
1441100	Plant Insurance Costs	29,352	28,776	28,776
1441200	Fuel & Oil	175,000	175,000	166,250
1441300	Vehicle Tyres	20,000	20,000	13,052
1441400	Parts & Repairs	104,000	122,500	89,522
1441500	Repair Wages	119,660	108,315	83,789
1441600	Vehicle Licences	11,000	10,000	9,482
1441800	Tools (Expendable)	5,000	5,000	109
1441900	Loss on Sale of Assets	47,116	22,913	0
	<b>Sub Total</b>	<b>898,628</b>	<b>893,505</b>	<b>767,119</b>
1441210	Less Allocated to Depreciation	(382,500)	(352,690)	(311,923)
1441220	Less Plant Allocated to Works	(516,128)	(540,815)	(437,548)
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>17,648</b>



Shire of Narembeen  
Annual Financial Budget  
For the Year Ending 30 June 2022  
Schedule 14 - Other Property and Services

Account Name		2021/2022 Budget	2020/2021 Budget	2020/2021 Actuals
<b>Stock Matierals - Expenditure</b>				
1462100	Stock Fuel Purchases	200,000	200,000	165,124
1462200	Stock Fuel Allocated	(200,000)	(200,000)	(165,124)
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Gross Salaries &amp; Wages - Expenditure</b>				
1471610	Gross Salaries & Wages	2,433,205	2,246,038	2,026,654
1471695	Less Allocated to Works	(2,433,205)	(2,246,038)	(2,026,654)
	<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	0
1472100	Reimbursement of Workers Compensation Expense	0	0	(648)
	<b>Sub Total</b>	<b>0</b>	<b>0</b>	<b>-648</b>
<b>Commercial Buildings - Expenditure</b>				
1481100	Depreciation	21,580	20,000	22,786
1481107	Industrial Lot Building Maintenance	500	500	229
1481150	Other Buildings Maintenance	500	500	1,699
1481110	Commercial Buildings	6,391	34,766	41,522
9111028	10a Ada Street - Expense	1,100	1,100	180
1481170	5 Churchill Street Building Maintenance	4,848	5,922	5,938
1481140	Avoca Farm - Land Holding Costs	8,279	8,636	4,340
1481300	Administration	73,790	67,661	67,010
	<b>Sub Total</b>	<b>116,988</b>	<b>139,084</b>	<b>143,703</b>
	<b>Total Other Property and Services Expenditure</b>	<b>126,795</b>	<b>152,323</b>	<b>273,677</b>

Shire of Narembeen  
Annual Financial Budget  
For the Year Ending 30 June 2022  
Schedule 14 - Other Property and Services

Account Name		2021/2022 Budget	2020/2021 Budget	2020/2021 Actuals
<b>Private Works - Income</b>				
1412400	Public Private Works	13,729	8,000	18,701
	<b>Sub Total</b>	<b>13,729</b>	<b>8,000</b>	<b>18,701</b>
<b>Public Works Overheads - Income</b>				
1431000	Reallocation of Employee Housing Income	15,020	17,500	8,609
	<b>Sub Total</b>	<b>15,020</b>	<b>17,500</b>	<b>8,877</b>
<b>Plant Operations - Income</b>				
1442100	Sale of Depot Minor Plant	500	500	45
1442500	Government Fuel Rebate	42,000	40,000	45,247
1442200	Profit on Sale of Assets	6,507	500	10,610
1482130	Sale of Shire Plates	0	150	0
	<b>Sub Total</b>	<b>49,007</b>	<b>41,150</b>	<b>55,902</b>
<b>Commercial Buildings - Income</b>				
1482101	Unit 1/19 Churchill Street	3,000	3,000	0
1482108	Shop 1/8 Churchill Street	3,000	3,000	2,961
1482109	Shop 2/8 Churchill Street	4,000	1,500	3,566
1482110	Shop 3/8 Churchill Street	13,000	1,000	12,050
1482113	Unit 2/30 Churchill Street	1,000	500	867
1482114	Unit 1/10-12 Doreen Street	4,727	4,727	4,546
1482115	Unit 2/10-12 Doreen Street	4,727	4,727	4,182
1482116	Industrial Lot	5,000	5,000	4,336
1482500	Reimbursement - Commercial Building Utilities	2,500	2,500	1,583
1482118	Tampia Village rent	33,000	30,250	22,500
	<b>Sub Total</b>	<b>73,954</b>	<b>56,204</b>	<b>56,590</b>
<b>Total Income Other Property &amp; Services</b>		<b>151,710</b>	<b>122,854</b>	<b>140,070</b>

# NON-OPERATING ACTIVITIES 2021-22

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SHIRE OF NAREMBEEN



## Non-Operating Grants, Subsidies and Contributions by Schedule

GL	Grant Provider	Related Asset Acquisition	21/22 budget
<b>Community Amenities</b>			
1052501	Local Road and Community Infrastructure Funding Round 3	Various Projects	\$ 1,093,684
<b>Total General Purpose Funding</b>			<b>\$ 1,093,684</b>
<b>Recreation and Culture</b>			
1132401	Drought Communities Funding	Caravan Park/Apex Park Precinct Project	\$ 255,662
1132401	Local Road and Community Infrastructure Funding Round 1	Town Hall and Main Street	\$ 324,046
1132401	Local Road and Community Infrastructure Funding Round 2	The Old Church Restoration	\$ 131,256
<b>Total Recreation and Culture</b>			<b>\$ 710,964</b>
<b>Transport</b>			
1212200	Regional Road Group	Narembeen South Road SLK 10.9-14.62	\$ 343,337
1212600	Roads to Recovery	Soldiers Road	\$ 510,025
1212800	Federal Blackspot Funding	Townsite Intersection	\$ 636,663
1212801	Wheatbelt Secondary Freight Network	Narembeen-Kondinin Road slk10-13.2 widen to 10m and overlay	\$ 774,667
1212801	Wheatbelt Secondary Freight Network	Narembeen-Kondinin Road slk14-16 widen and overlay	\$ 494,667
1212801	Wheatbelt Secondary Freight Network	Narembeen-Kondinin Road SLK 1.4-26.6 clearing of vegetation for works incl traffic management	\$ 102,667
1212801	Wheatbelt Secondary Freight Network	Narembeen-Kondinin Road SLK 1.4-26.6 other preliminary work	\$ 65,333
1212801	Wheatbelt Secondary Freight Network	Narembeen-Kondinin Road SLK 1.4-26.6 project management, geotechnical, etc	\$ 135,333
1212801	Wheatbelt Secondary Freight Network	Merredin-Narembeen Road SLK18.5-24.5 design, geotechnical	\$ 102,480
1212803	Local Road and Community Infrastructure Funding Round 2	Walker Lake	\$ 241,641
1212803	Department of Transport	Dual Use Footpath - Brown / Ada Street	\$ 50,000
<b>Total Transport</b>			<b>\$ 3,456,813</b>
<b>Total Non-Operating Grants, Subsidies and Contributions - as per Note 9. forming part of the budget</b>			<b>\$ 5,261,461</b>

Non-Operating Grants, Subsidies and Contributions by Schedule

**Asset Acquisitions by Schedule**

Asset Class	Job Number	Job Description	Cost
<b>Governance</b>			
Furniture and Equipment	2043	Hardware Renewal and Plan Initiatives (Admin Server)	\$ 25,000
Buildings Specialised	2055	Administration Office and Chambers Refurbishment - stage 1 and 2	\$ 45,000
Plant and Equipment	2029	Replacement Vehicle - CEO	\$ 70,000
Plant and Equipment	2054	Replacement Vehicle - EMCS	\$ 45,000
Furniture and Equipment	2096	New electronic payroll system	\$ 45,000
<b>Total Governance Capital Works</b>			<b>\$ 230,000</b>
<b>Health</b>			
Plant and Equipment	2056	Replacement Vehicle - Doctor	\$ 45,000
<b>Total Health Capital Works</b>			<b>\$ 45,000</b>
<b>Housing</b>			
Building - Non Specialised	2045	Two new houses Cheetham Way	\$ 500,000
<b>Total Housing Capital Works</b>			<b>\$ 500,000</b>
<b>Recreation and Culture</b>			
Building - Specialised	1704	LRCI stage 1 - Town Hall upgrades	\$ 157,269
Building - Specialised	2073	LRCI stage 2 - The Old Church Restoration	\$ 131,256
Building - Specialised	2077	Narembeen Community Gym - Solar Panels	\$ 10,000
Infrastructure	2061	Drought Communities Funding - Apex Park Precinct Upgrade	\$ 541,361
Infrastructure	2070	Town Dam Fencing	\$ 30,000
Infrastructure	2071	LRCI stage 1 - Main Street upgrades	\$ 165,962
Building - Specialised	2089	The Old Church - Asbestos lining to power/switchboard box, front gable and veranda lining	\$ 7,000
Lot 40 Hilton Way (18 Hilton)	2090	LRCI stage 3 - Walker Lake exercise equipment	\$ 50,000
Building - Specialised	2093	LRCI stage 3 Town Hall upgrades	\$ 200,000
<b>Total Recreation and Culture Capital Works</b>			<b>\$ 1,292,848</b>
<b>Transport</b>			
Footpath Infrastructure	1924	LRCI stage 2 - Walker Lake dual use path	\$ 241,641
Footpath Infrastructure	2018	Dual Use Footpath - Brown / Ada Street	\$ 100,000
Footpath Infrastructure	1430	LRCI stage 3 - Footpath Infrastructure	\$ 143,684
Footpath Infrastructure	2092	LRCI stage 3 - Planning and improvements Churchill Street	\$ 250,000
Plant and Equipment	2066	Cat Backhoe	\$ 173,840
Plant and Equipment	2068	Water Tanker NB5868	\$ 100,000
Plant and Equipment	2094	LRCI stage 3 - Electronic sign board	\$ 50,000
Road Infrastructure	2062	R2R - Soldiers road gravel resheet	\$ 510,025
Road Infrastructure	2079	RRG Funded - Narembeen South Road slk10.90-14.62 (4170005)	\$ 561,735
Road Infrastructure	2080	WSFN - Narembeen-Kondinin Road slk10-13.2 widen to 10m and overlay	\$ 830,000
Road Infrastructure	2081	WSFN - Narembeen-Kondinin Road slk14-16 widen and overlay	\$ 530,000
Road Infrastructure	2082	WSFN - Narembeen-Kondinin Road SLK 1.4-26.6 clearing of vegetation for works incl traffic management	\$ 110,000
Road Infrastructure	2083	WSFN - Narembeen-Kondinin Road SLK 1.4-26.6 other preliminary work	\$ 70,000
Road Infrastructure	2084	WSFN - Narembeen-Kondinin Road SLK 1.4-26.6 project management, geotechnical, etc	\$ 145,000
Road Infrastructure		WSFN - Merredin-Narembeen Road SLK 18.5-24.5 Survey design, drawings	\$ 109,800
Road Infrastructure	2015	Latham road Improvements (C/F)	\$ 822,281
Road Infrastructure	G136	Longhurst Street Improvements - (C/F)	\$ 90,000
Road Infrastructure	2091	LRCI stage 3 - Seal Laneway Savage Street - Latham Road	\$ 100,000
<b>Total Transport Capital Works</b>			<b>\$ 4,938,006</b>
<b>Economic Services</b>			
Plant and Equipment	2041	Toyota Landcruiser - Skeleton Weed Vehicle NB7511	\$ 70,000
Building - Specialised	2063	Caravan Park Amenities Upgrade	\$ 20,000
<b>Total Economic Services Capital Works</b>			<b>\$ 90,000</b>
<b>Other Property and Services</b>			
Plant and Equipment	2086	Prime Mover NB7704	\$ 300,000
Plant and Equipment	2087	Howard Porter Side Tipper NB3937	\$ 110,000
Buildings specialised	2088	Replace asbestos fence (REED)	\$ 7,000
Plant and Equipment	2095	Electronic fuel management system	\$ 30,000
Plant and Equipment	2064	Replacement Vehicle - Mechanic	\$ 45,000
<b>Total Other Property and Services Capital Works</b>			<b>\$ 492,000</b>
<b>Total Asset Acquisitions - as per Note 4(a) forming part of the budget</b>			<b>\$ 7,587,854</b>

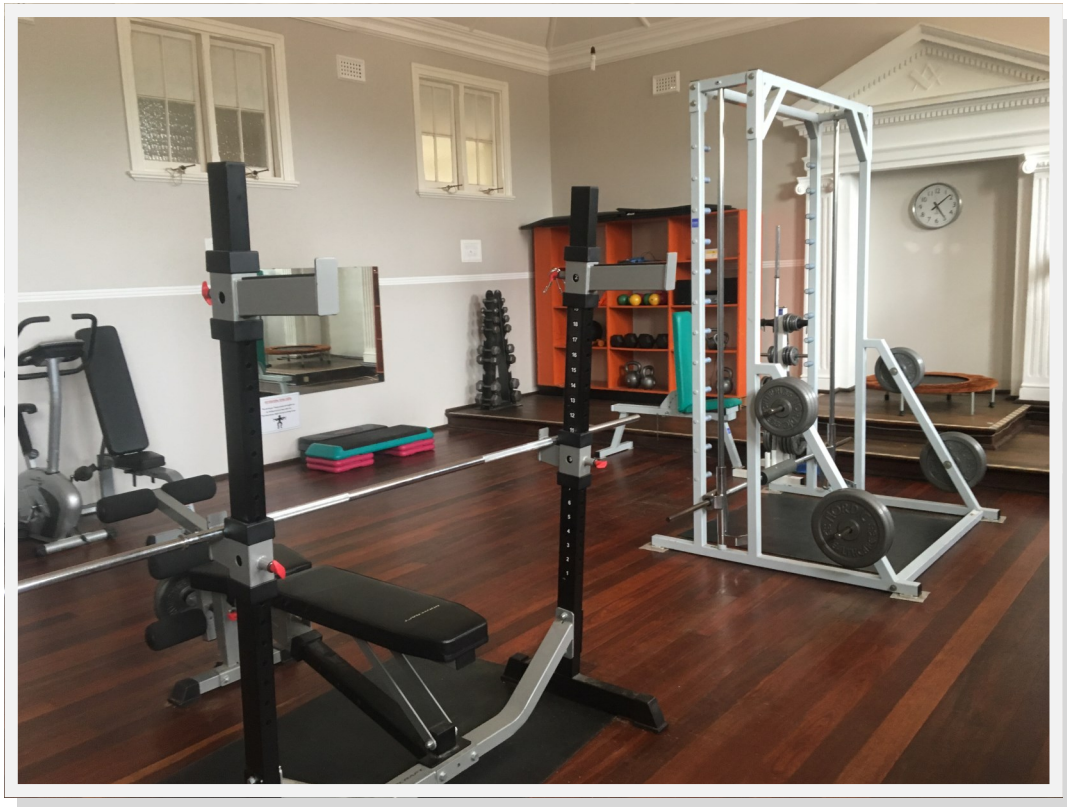
## Asset Disposals by Schedule

Asset Type	Asset/Licence Number	Net Book Value	Expected Sale Proceeds	Profit/(Loss) on Disposal
<b>Governance</b>				
Toyota Kluger (C/F)	NB01 / PE201	\$ 25,378	\$ 24,000	\$ (1,378)
Replacement Vehicle - CEO	1NB / PE114	\$ 44,063	\$ 45,000	\$ 937
		<b>\$ 69,441</b>	<b>\$ 69,000</b>	<b>-\$ 441</b>
<b>Economic</b>				
Toyota LC70Landcruiser 2020 (Skeleton Weed)	NB7511/ PE7511	\$ 50,258	\$ 50,000	\$ (258)
		<b>\$ 50,258</b>	<b>\$ 50,000</b>	<b>-\$ 258</b>
<b>Other Property and Services</b>				
Nissan Navara Ute (C/F)	NB7298 / PE191	\$ 14,414	\$ 12,500	\$ (1,914)
Nissan Navara Ute (C/F)	NB175 / PE207	\$ 22,069	\$ 12,500	\$ (9,569)
Case Backhoe	NB371 / PE130	\$ 23,493	\$ 30,000	\$ 6,507
Prime Mover	NB7704 / PE184	\$ 41,975	\$ 30,000	\$ (11,975)
2002 Howard Porter Semi Trailer	NB3937 / PE3937	\$ 35,721	\$ 15,000	\$ (20,721)
Water Tanker	NB5868 / PE98	\$ 7,937	\$ 5,000	\$ (2,937)
		<b>\$ 145,609</b>	<b>\$ 105,000</b>	<b>-\$ 40,609</b>
<b>Health</b>				
Toyota Kluger (C/F)	111NB / PE189	\$ 11,309	\$ 24,000	\$ 12,691
		<b>\$ 11,309</b>	<b>\$ 24,000</b>	<b>\$ 12,691</b>
<b>Land</b>				
Lot 66 Cheetham Way Narembeen	L169	\$ 33,664	\$ 33,664	\$ -
Lot 37 Stanley Street (26 Thomas)	L144	\$ 20,000	\$ -	\$ (20,000)
Lot 40 Hilton Way (18 Hilton)	L4	\$ 25,000	\$ -	\$ (25,000)
<b>Building</b>				
26 Thomas	B14	\$ 124,231	\$ 150,000	\$ 25,769
18 Hilton Way	B11	\$ 134,784	\$ 130,000	\$ (4,784)
10 a/b Ada Street	AVB30/31	\$ 142,936	\$ 160,000	\$ 17,064
		<b>\$ 480,615</b>	<b>\$ 473,664</b>	<b>-\$ 6,951</b>
			\$ 721,664	
<b>Total Asset Disposals - as per Note 4(b) forming part of the budget</b>		<b>\$ 757,232</b>		<b>\$ (35,568)</b>

# SCHEDULE OF FEES & CHARGES 2021-22

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SHIRE OF NAREMBEEN



# SHIRE OF NAREMBEEN

## Schedule of Fees and Charges for 2021/2022



COA No.		FEE	GST	TOTAL
<b>GOVERNANCE</b>				
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
4222000	Fax - send 1st page	\$ 1.36	\$ 0.14	\$ 1.50
4222000	Fax - subsequent pages	\$ 0.45	\$ 0.05	\$ 0.50
4222000	Receive per page	\$ 0.45	\$ 0.05	\$ 0.50
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)		
<b>COMMUNITY AMENITIES</b>				
<b>SANITATION</b>				
1012100	Domestic Refuse/Recycle Charge 120/240 litre per annum (1 Bin)	\$ 350.08		\$ 350.08
1012100	Domestic Refuse/Recycle Charge 240 litre per annum (Additional Bin/s)	\$ 349.35	\$ 34.94	\$ 384.29
	Asbestos Disposal Charge per cubic metre - Health (Disposal of Asbestos) Reg 1992			
1022200	Building Rubble Per cubic Metre	\$ 40.91	\$ 4.09	\$ 45.00
<b>CEMETERY CHARGES</b>				
	<b>For Each Interment:</b>			
	<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)	\$ 36.36	\$ 3.64	\$ 40.00
1052100	Land for grave in open ground	\$ 272.73	\$ 27.27	\$ 300.00
1052100	For interment of any person Monday to Friday	\$ 600.00	\$ 60.00	\$ 660.00
1052100	For interment of any person Weekend and Public Holiday	\$ 1,200.00	\$ 120.00	\$ 1,320.00
	<b>Niche Wall:</b>			
1052100	Grant of Right of Burial (25 year tenure)	\$ 36.36	\$ 3.64	\$ 40.00
1052100	Niche reservation	\$ 150.00	\$ 15.00	\$ 165.00
1052100	Interment including plaque installation - Monday to Friday	\$ 220.00	\$ 22.00	\$ 242.00
1052100	Interment including plaque installation - Weekend and Public Holiday	\$ 440.00	\$ 44.00	\$ 484.00
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
<b>COMMUNITY RESOURCE CENTRE</b>				
	<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>Internet Use</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



# SHIRE OF NAREMBEEN

## Schedule of Fees and Charges for 2021/2022



COA No.		FEE	GST	TOTAL
<b>COMMUNITY RESOURCE CENTRE</b>				
<b>Equipment Hire (Per Day)</b>				
1052510	Chair Covers / Tablecloths (each)	\$ 5.00	\$ 0.50	\$ 5.50
1052510	Data Projector	\$ 27.27	\$ 2.73	\$ 30.00
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	Display Board	\$ 20.00	\$ 2.00	\$ 22.00
1052510	Laptop	\$ 36.36	\$ 3.64	\$ 40.00
1052510	Lectern	\$ 50.00	\$ 5.00	\$ 55.00
1052510	PA System	\$ 63.64	\$ 6.36	\$ 70.00
1052510	Projector Screen	\$ 27.27	\$ 2.73	\$ 30.00
1052510	iPad	\$ 27.27	\$ 2.73	\$ 30.00
	Miscellaneous items available for hire refer catalogue for full list			
<b>Laminating</b>				
1052510	A4	\$ 2.73	\$ 0.27	\$ 3.00
1052510	A3	\$ 4.55	\$ 0.45	\$ 5.00
1052510	Large (per metre)	\$ 12.73	\$ 1.27	\$ 14.00
<b>Meeting Room/Hot Office</b>				
1052510	Meeting Room - Day	\$ 136.36	\$ 13.64	\$ 150.00
1052510	Meeting Room - Half Day (Up to 4 hours)	\$ 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 Day (Up to 4 hours)	\$ 9.09	\$ 0.91	\$ 10.00
1052510	Hot Office - Per Hour	\$ 3.64	\$ 0.36	\$ 4.00
1052510	Tea & Coffee with Room Hire Complimentary			
1052510	Catering			
				FOC
				Charged at Cost + 10% Admin fee
<b>Merchandise (Stationery)</b>				
1052510	Coloured Paper A4	\$ 0.27	\$ 0.03	\$ 0.30
1052510	Coloured Paper A3	\$ 0.73	\$ 0.07	\$ 0.80
1052510	Coloured Card A4	\$ 0.55	\$ 0.05	\$ 0.60
1052510	Coloured Card A3	\$ 1.00	\$ 0.10	\$ 1.10
1052510	Envelopes - Plain DL	\$ 0.36	\$ 0.04	\$ 0.40
1052510	Envelopes - C4 (A4)	\$ 0.64	\$ 0.06	\$ 0.70
1052510	Labels (per sheet)	\$ 2.73	\$ 0.27	\$ 3.00
1052510	Photo Paper - Smooth Ilford Pearl	\$ 2.73	\$ 0.27	\$ 3.00
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
1052510	Special Peterkin paper/ card	\$ 0.64	\$ 0.06	\$ 0.70
1052510	Mondi Card	\$ 0.36	\$ 0.04	\$ 0.40
<b>Printing - Large Format</b>				
<b>Canvas (fully framed &amp; protected)</b>				
1052510	A1	\$ 131.82	\$ 13.18	\$ 145.00
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	\$ 31.82	\$ 3.18	\$ 35.00
1052510	A2	\$ 22.73	\$ 2.27	\$ 25.00
1052510	A3	\$ 13.64	\$ 1.36	\$ 15.00
1052510	A4	\$ 5.45	\$ 0.55	\$ 6.00
<b>Glossy Photo Paper</b>				
1052510	6x4	\$ 1.77	\$ 0.18	\$ 1.95
1052510	Custom Sizes for all Paper Types			Charged at Cost + 20% Admin fee for members and 30% for non members

# SHIRE OF NAREMBEEN

## Schedule of Fees and Charges for 2021/2022



COA No.		FEE	GST	TOTAL
<b>COMMUNITY RESOURCE CENTRE</b>				
<b>Photocopying/Printing</b>				
1052510	A4 single sided - Black and White	\$ 0.27	\$ 0.03	\$ 0.30
1052510	A4 double sided - Black and White	\$ 0.45	\$ 0.05	\$ 0.50
1052510	A3 single sided - Black and White	\$ 0.36	\$ 0.04	\$ 0.40
1052510	A3 double sided - Black and White	\$ 0.64	\$ 0.06	\$ 0.70
1052510	A4 single sided - Colour	\$ 0.55	\$ 0.05	\$ 0.60
1052510	A3 single sided - Colour	\$ 0.73	\$ 0.07	\$ 0.80
1052510	A4 double sided - Colour	\$ 1.00	\$ 0.10	\$ 1.10
1052510	A3 double sided - Colour	\$ 1.36	\$ 0.14	\$ 1.50
	10% Discount on photocopying/printing 100 sheets plus			
<b>CRC member - 20% discount to be applied to above stated CRC fees (unless stated otherwise)</b>				
<b>Memberships</b>				
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
<b>Staff Assistance</b>				
1052510	Graphic Design - Desktop Publishing/Photo Restoration etc. (per hour)	\$ 50.00	\$ 5.00	\$ 55.00
1052510	Send Email	\$ 2.27	\$ 0.23	\$ 2.50
1052510	Scan Document & Send Email	\$ 3.18	\$ 0.32	\$ 3.50
1052510	Download Photos and Save to CD or USB	\$ 11.82	\$ 1.18	\$ 13.00
1052510	Administrative/Secretarial Tasks - Computer assistance, phone calls, typing, scanning, folding, cutting, collating etc. (5 minutes - minimum charge)	\$ 4.09	\$ 0.41	\$ 4.50
1052510	Administrative/Secretarial Tasks - Computer assistance, phone calls, typing, scanning, folding, cutting, collating etc. (15 minutes)	\$ 11.82	\$ 1.18	\$ 13.00
1052510	Administrative/Secretarial Tasks - Computer assistance, phone calls, typing, scanning, folding, cutting, collating etc. (1 Hour)	\$ 45.45	\$ 4.55	\$ 50.00
<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
1052510	Slideshow - Per Hour	\$ 50.00	\$ 5.00	\$ 55.00
<b>Merchandise (Souvenirs, Publications, Other)</b>				
1052510	Postcards	\$ 2.00	\$ 0.20	\$ 2.20
1052510	On The Greens	\$ 31.82	\$ 3.18	\$ 35.00
1052510	Pioneers of Narembreen	\$ 22.73	\$ 2.27	\$ 25.00
1052510	The Holleton Story	\$ 13.64	\$ 1.36	\$ 15.00
1052510	Blain Brothers - Pioneers	\$ 13.64	\$ 1.36	\$ 15.00
1052510	Seedtime & Harvest	\$ 13.64	\$ 1.36	\$ 15.00
1052510	Moppett's Bus Lines	\$ 13.64	\$ 1.36	\$ 15.00
1052510	Narembreen Tennis Club 90 years	\$ 18.18	\$ 1.82	\$ 20.00
1052510	Narembreen Magnets	\$ 4.55	\$ 0.45	\$ 5.00
1052510	Narembreen Key Chains	\$ 7.27	\$ 0.73	\$ 8.00
1052510	Special Order	Charged at Cost + 20% Admin fee for members and 30% for non members		
<b>Community Telephone Directory</b>				
1052510	Community Telephone Directory	\$ 15.00	\$ 1.50	\$ 16.50
1052510	Small advertisement (125mm x 60mm)	\$ 59.09	\$ 5.91	\$ 65.00
1052510	Medium advertisement (125mm x 85mm)	\$ 77.27	\$ 7.73	\$ 85.00
1052510	Large advertisement (125mm x 180mm)	\$ 136.36	\$ 13.64	\$ 150.00
1052510	Stand alone business listing (no colour or graphics)	\$ 22.73	\$ 2.27	\$ 25.00
<b>Events/Workshops</b>				
1052510	School Holiday Activities	\$ 4.55	\$ 0.45	\$ 5.00
1052510	Business Women Networking Event	\$ 4.55	\$ 0.45	\$ 5.00
1052510	Triathlon Entry Adult	\$ 9.09	\$ 0.91	\$ 10.00
1052510	Triathlon Entry Child	\$ 4.55	\$ 0.45	\$ 5.00
1052510	Community Markets Stall holder	\$ 54.55	\$ 5.45	\$ 10.00
1052510	Workshop/Training/Other event	Charged at Cost + 20% Admin fee (Admin fee capped at \$100 per person)		

# SHIRE OF NAREMBEEN

## Schedule of Fees and Charges for 2021/2022



COA No.		FEE	GST	TOTAL
<b>RECREATION &amp; CULTURE</b>				
<b>SWIMMING POOL</b>				
	<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>				
	<b>Venue Hire</b>			
3202700	Venue Bond (with alcohol)	\$ 136.36	\$ 13.64	\$ 150.00
3202700	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	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>			
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
SD	Swipe Card Bond (Refundable)	\$ 50.00	-	\$ 50.00
	<b>Sporting Clubs</b>			
1132200	Bowling Club	\$ -	\$ -	\$ -
1132300	Football Ground Fees	\$ -	\$ -	\$ -
1132300	Cricket Ground Fees	\$ -	\$ -	\$ -
1132300	Hockey Ground Fees	\$ -	\$ -	\$ -
1132300	Tennis Ground Fees	\$ -	\$ -	\$ -
1132300	Netball Ground Fees	\$ -	\$ -	\$ -
	<b>Community Bus</b>			
SD	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 and Charges for 2021/2022



COA No.			FEE	GST	TOTAL
<b>ECONOMIC SERVICES</b>					
<b>STANDPIPE CHARGES</b>					
1362100	water usage charge (Per Kilolitre)		\$ 5.00	\$ -	\$ 5.00
<b>CARAVAN PARK</b>					
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		
<b>10% seniors card holder discount on caravan park fees</b>					
1342100	<b>Saleyard</b> Saleyard rental fee (per head)		\$ 0.50	\$ 0.05	\$ 0.55
<b>OTHER PROPERTY &amp; SERVICES</b>					
<b>PRIVATE WORKS</b>					
<b>Plant Inclusive of Labour (Per Hour Charge)</b>					
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
<b>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</b>					
<b>MATERIAL CARTAGE &amp; DELIVERY CHARGES (PER M3)</b>					
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		
<b>LABOUR</b>					
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 and Charges for 2021/2022



COA No.		FEE	GST	TOTAL
<b>Statutory Fees &amp; Charges for 2020/21</b>				
<b>LAW, ORDER AND PUBLIC SAFETY</b>				
<b>Dog Control - (Governing Legislation - Dog Act WA 1976)</b>				
5223000	Dog Registration (Unsterilised) - 1 Year Standard	\$ 50.00	\$ -	\$ 50.00
5223000	Dog Registration (Unsterilised) - 1 Year Pensioner	\$ 25.00	\$ -	\$ 25.00
5223000	Dog Registration (Unsterilised) - 3 Years Standard	\$ 120.00	\$ -	\$ 120.00
5223000	Dog Registration (Unsterilised) - 3 Years Pensioner	\$ 60.00	\$ -	\$ 60.00
5223000	Dog Registration (Sterilised) - 1 Year Standard	\$ 20.00	\$ -	\$ 20.00
5223000	Dog Registration (Sterilised) - 1 Year Pensioner	\$ 10.00	\$ -	\$ 10.00
5223000	Dog Registration (Sterilised) - 3 Years Standard	\$ 42.50	\$ -	\$ 42.50
5223000	Dog Registration (Sterilised) - 3 Years Pensioner	\$ 21.25	\$ -	\$ 21.25
5223000	Dog Registration (Sterilised) - Lifetime Standard	\$ 100.00	\$ -	\$ 100.00
5223000	Dog Registration (Sterilised) - Lifetime Pensioner	\$ 50.00	\$ -	\$ 50.00
5223000	Dog Registration (Unsterilised) - Lifetime Standard	\$ 250.00	\$ -	\$ 250.00
5223000	Dog Registration (Unsterilised) - Lifetime Pensioner	\$ 125.00	\$ -	\$ 125.00
<b>Concessions:</b>				
5223000	Guide Dogs			NIL
5223000	Dogs used for Droving or Tending Stock			25% of Fee
5223000	Pensioners			25% of Fee
<b>*All Dogs three months of age and over must be registered. Discounts applied as per the Dog Act WA 1976</b>				
5223000	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
5223000	Application for 3rd Dog - Standard	\$ 100.00	\$ 10.00	\$ 110.00
5223000	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
<b>Cat Control - (Governing Legislation - Cat Act WA 2011)</b>				
5223000	Cat Registration - 31 May to 31 October Standard	\$ 10.00	\$ -	\$ 10.00
5223000	Cat Registration - 31 May to 31 October Pensioner	\$ 5.00	\$ -	\$ 5.00
5223000	Cat Registration - 1 Year Standard	\$ 20.00	\$ -	\$ 20.00
5223000	Cat Registration - 1 Year Pensioner	\$ 10.00	\$ -	\$ 10.00
5223000	Cat Registration - 3 Years Standard	\$ 42.50	\$ -	\$ 42.50
5223000	Cat Registration - 3 Years Pensioner	\$ 21.25	\$ -	\$ 21.25
5223000	Cat Registration - Lifetime Standard	\$ 100.00	\$ -	\$ 100.00
5223000	Cat Registration - Lifetime Pensioner	\$ 50.00	\$ -	\$ 50.00
52210000	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
<b>Other Animals</b>				
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
SD	Trap Hire Bond	\$ 100.00	\$ -	\$ 100.00

**SHIRE OF NAREMBEEN**  
Schedule of Fees and Charges for 2021/2022



COA No.		FEE	GST	TOTAL
<b>PLANNING SERVICES</b>				
<b>Development Application Fees</b>				
10426000	a) Development application fee for extractive industry where the development has not been commenced or carried	\$ 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)		
<b>BUILDING SERVICES</b>				
<b>Administration Fees &amp; Charges - Subject to change as per the Building Regulations 2012</b>				
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 and Charges for 2021/2022



COA No.		FEE	GST	TOTAL
<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>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 and Charges for 2021/2022



COA No.		FEE	GST	TOTAL
	<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 Health Act 1911 and associated Regulations</b>				
	<b>Septic Applications</b>			
7524010	Application to construct onsite septic system	\$ 118.00		\$ 118.00
	Application for permit to use septic system	\$ 118.00		\$ 118.00
	<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			
	<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 / Events- (charitable and community may be 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
	<b>Environmental Health Officer</b>			
7524010	EHO hourly rate - applied to any application process where it has been determined that the amount of time taken to obtain required information and conduct inspections has been deemed excessive	\$ 86.36	\$ 8.64	\$ 95.00