



SHIRE OF NAREMBEEN ANNUAL BUDGET 2026

SHIRE OF NAREMBEEN
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2026
LOCAL GOVERNMENT ACT 1995
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The Shire of Narembreen, a Class 4 local government conducts the operations of a local government with the following community vision:

Together we create opportunities to grow.

SHIRE OF NAREMBEEN
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2026

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
Revenue		\$	\$	\$
Rates	2(a)	2,284,671	2,156,687	2,163,706
Grants, subsidies and contributions		1,715,530	2,368,280	788,758
Fees and charges	14	549,698	576,842	491,677
Interest revenue	9(a)	376,931	430,721	380,941
Other revenue		119,000	333,937	77,000
		5,045,830	5,866,467	3,902,082
Expenses				
Employee costs		(2,304,124)	(2,295,462)	(2,282,856)
Materials and contracts		(1,814,326)	(1,811,471)	(1,476,604)
Utility charges		(257,850)	(277,581)	(193,898)
Depreciation	6	(3,235,234)	(2,810,992)	(2,813,083)
Finance costs	9(c)	(28,135)	(33,970)	(32,716)
Insurance		(274,399)	(242,630)	(235,263)
Other expenditure		(225,457)	(232,399)	(172,360)
		(8,139,525)	(7,704,505)	(7,206,780)
		(3,093,695)	(1,838,038)	(3,304,698)
Capital grants, subsidies and contributions		2,666,614	3,825,472	3,416,489
Profit on asset disposals	5	16,000	43,160	97,000
Loss on asset disposals	5	(45,000)	(40,582)	(20,500)
Fair value adjustments to financial assets at fair value through profit or loss		0	(3,551)	0
		2,637,614	3,824,499	3,492,989
Net result for the period		(456,081)	1,986,461	188,291
Total comprehensive income for the period		(456,081)	1,986,461	188,291

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 2026

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	2025/26	2024/25	2024/25
	Budget	Actual	Budget
	\$	\$	\$
Rates	2,284,671	2,292,622	2,317,988
Grants, subsidies and contributions	1,715,530	1,728,997	257,591
Fees and charges	549,698	576,842	491,677
Interest revenue	376,931	430,721	380,941
Goods and services tax received	0	(14,384)	0
Other revenue	119,000	333,937	77,000
	5,045,830	5,348,735	3,525,197

Payments

Employee costs	(2,304,124)	(2,309,514)	(2,282,856)
Materials and contracts	(1,814,326)	(1,643,221)	(1,476,604)
Utility charges	(257,850)	(277,581)	(193,898)
Finance costs	(28,135)	(33,970)	(32,716)
Insurance paid	(274,399)	(242,630)	(235,263)
Other expenditure	(225,457)	(232,399)	(172,360)
	(4,904,291)	(4,739,315)	(4,393,697)

Net cash provided by (used in) operating activities	4	141,539	609,420	(868,500)
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CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	5(a)	(1,988,320)	(2,109,681)	(2,434,610)
Payments for construction of infrastructure	5(b)	(4,441,515)	(3,606,905)	(4,763,897)
Payments for intangible assets	5(d)	(235,000)	0	0
Capital grants, subsidies and contributions		2,666,614	3,778,119	3,416,489
Proceeds from sale of inventory - land held for resale	5(c)	0	33,648	0
Proceeds from sale of property, plant and equipment	5(a)	160,000	165,704	341,500
Proceeds on financial assets at amortised cost - self supporting loans	7(a)	12,560	18,273	18,273
Net cash (used in) investing activities		(3,825,661)	(1,720,842)	(3,422,245)

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of borrowings	7(a)	(83,070)	(84,837)	(84,837)
Net cash (used in) financing activities		(83,070)	(84,837)	(84,837)

Net (decrease) in cash held

Cash at beginning of year		9,051,389	10,247,647	10,247,690
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Cash and cash equivalents at the end of the year	4	5,284,197	9,051,388	5,872,108
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This statement is to be read in conjunction with the accompanying notes.

SHIRE OF NAREMBEEN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2026

OPERATING ACTIVITIES

Revenue from operating activities

General rates	2(a)(i)	2,251,720	2,125,844	2,132,325
Rates excluding general rates	2(a)	32,951	30,843	31,382
Grants, subsidies and contributions		1,715,530	2,368,280	788,759
Fees and charges	14	549,698	576,842	491,677
Interest revenue	9(a)	376,931	430,721	380,941
Other revenue		119,000	333,937	77,000
Profit on asset disposals	5	16,000	43,160	97,000
Fair value adjustments to financial assets at fair value through profit or loss		0	(3,551)	0

Expenditure from operating activities

Employee costs		(2,304,124)	(2,295,462)	(2,282,856)
Materials and contracts		(1,814,326)	(1,811,471)	(1,476,604)
Utility charges		(257,850)	(277,581)	(193,898)
Depreciation	6	(3,235,234)	(2,810,992)	(2,813,083)
Finance costs	9(c)	(28,135)	(33,970)	(32,716)
Insurance		(274,399)	(242,630)	(235,263)
Other expenditure		(225,457)	(232,399)	(172,360)
Loss on asset disposals	5	(45,000)	(40,582)	(20,500)
		(8,184,525)	(7,745,087)	(7,227,280)
Non cash amounts excluded from operating activities	3(c)	3,267,736	2,797,785	2,736,583
Amount attributable to operating activities		145,041	958,774	(491,613)

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		2,666,614	3,825,472	3,416,489
Proceeds from disposal of property, plant and equipment	5(a)	160,000	165,704	341,500
Proceeds from disposal of inventory - land held for resale	5(c)	0	33,648	0
Proceeds from financial assets at amortised cost - self supporting loans	7(a)	12,560	18,273	18,273
		2,839,174	4,043,097	3,776,262

Outflows from investing activities

Acquisition of property, plant and equipment	5(a)	(1,988,320)	(2,109,681)	(2,434,610)
Acquisition of infrastructure	5(b)	(4,441,515)	(3,606,905)	(4,763,897)
Payments for intangible assets	5(d)	(235,000)	0	0
		(6,664,835)	(5,716,586)	(7,198,507)

Amount attributable to investing activities

		(3,825,661)	(1,673,489)	(3,422,245)
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FINANCING ACTIVITIES

Inflows from financing activities

Transfers from reserve accounts	8(a)	1,436,554	2,289,122	2,059,122
		1,436,554	2,289,122	2,059,122

Outflows from financing activities

Repayment of borrowings	7(a)	(83,070)	(84,837)	(84,837)
Transfers to reserve accounts	8(a)	(510,823)	(2,809,467)	(2,088,235)
		(593,893)	(2,894,304)	(2,173,072)

Amount attributable to financing activities

		842,661	(605,182)	(113,949)
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MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

Amount attributable to operating activities	3	2,837,959	4,157,856	4,027,808
Amount attributable to investing activities		145,041	958,774	(491,613)
Amount attributable to financing activities		(3,825,661)	(1,673,489)	(3,422,245)
Amount attributable to financing activities		842,661	(605,182)	(113,949)
Surplus/(deficit) remaining after the imposition of general rates	3	0	2,837,959	0

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

SHIRE OF NAREMBEEN
FOR THE YEAR ENDED 30 JUNE 2026
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SHIRE OF NAREMBEEN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

1. BASIS OF PREPARATION

The annual budget of the Shire of Narembeen which is a Class 4 local government is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 11 to the annual budget.

2024/25 actual balances

Balances shown in this budget as 2024/25 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

Initial application of accounting standards

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

- *AASB 2020-1 Amendments to Australian Accounting Standards*
 - *Classification of Liabilities as Current or Non-current*
- *AASB 2022-5 Amendments to Australian Accounting Standards*
 - *Lease Liability in a Sale and Leaseback*
- *AASB 2022-6 Amendments to Australian Accounting Standards*
 - *Non-current Liabilities with Covenants*
- *AASB 2023-1 Amendments to Australian Accounting Standards*
 - *Supplier Finance Arrangements*
- *AASB 2023-3 Amendments to Australian Accounting Standards*
 - *Disclosure of Non-current Liabilities with Covenants: Tier 2*
- *AASB 2024-1 Amendments to Australian Accounting Standards*
 - *Supplier Finance Arrangements: Tier 2 Disclosures*

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

- *AASB 2022-10 Amendments to Australian Accounting Standards*
 - *Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*, became mandatory during the budget year. Amendments to *AASB 13 Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2025-26 statutory budget.

New accounting standards for application in future years

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

- *AASB 2014-10 Amendments to Australian Accounting Standards*
 - *Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
- *AASB 2024-4b Amendments to Australian Accounting Standards*
 - *Effective Date of Amendments to AASB 10 and AASB 128*
[deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- *AASB 2022-9 Amendments to Australian Accounting Standards*
 - *Insurance Contracts in the Public Sector*
- *AASB 2023-5 Amendments to Australian Accounting Standards*
 - *Lack of Exchangeability*
- *AASB 18 (FP) Presentation and Disclosure in Financial Statements*
 - *(Appendix D) [for for-profit entities]*
- *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements*
 - *(Appendix D) [for not-for-profit and superannuation entities]*
- *AASB 2024-2 Amendments to Australian Accounting Standards*
 - *Classification and Measurement of Financial Instruments*
- *AASB 2024-3 Amendments to Australian Accounting Standards*
 - *Standards – Annual Improvements Volume 11*

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

Critical accounting estimates and judgements

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

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

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Expected credit losses on financial assets
- Assets held for sale
- Impairment losses of non-financial assets
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions

SHIRE OF NAREMBEEN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2025/26 Budgeted rate revenue	2025/26 Budgeted interim rates	2025/26 Budgeted total revenue	2024/25 Actual total revenue	2024/25 Budget total revenue
				\$	\$	\$	\$	\$	\$
(i) General rates									
Townsite	GRV	0.098131	217	2,814,076	276,148	0	276,148	263,389	261,392
Rural & mining	UV	0.008082	324	240,493,999	1,943,672	0	1,943,672	1,846,196	1,850,178
Total general rates			541	243,308,075	2,219,820	0	2,219,820	2,109,585	2,111,570
		Minimum							
		\$							
(ii) Minimum payment									
Townsite	GRV	560.00	22	45,453	12,320	0	12,320	11,235	13,375
Rural & mining	UV	560.00	68	1,703,933	38,080	0	38,080	35,845	36,380
Total minimum payments			90	1,749,386	50,400	0	50,400	47,080	49,755
Total general rates and minimum payments			631	245,057,461	2,270,220	0	2,270,220	2,156,665	2,161,325
(iii) Ex-gratia rates									
CBH Gratia Rates					32,951		32,951	30,843	31,382
					2,303,171	0	2,303,171	2,187,508	2,192,707
Discounts (Refer note 2(d))							(28,000)	(30,821)	(29,000)
Total rates					2,303,171	0	2,275,171	2,156,687	2,163,707
Collection charges recovered							10,000	10,951	500
Rates written off							(500)	(3,640)	0
Late payment of rate or service charge interest							7,000	8,727	7,000
Instalment plan charges							2,000	2,240	2,000
Instalment plan interest							4,000	4,562	4,000
							6,000	6,802	6,000

The Shire did not raise specified area rates for the year ended 30th June 2026.

*Rateable Value is given as at the time of adopting the budget.

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

The general rates detailed for the 2025/26 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum payments 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 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	29/08/2025	Nil	Nil	11.00%
Option two				
First instalment	29/08/2025	10.00	5.50%	11.00%
Second instalment	31/10/2025	10.00	5.50%	11.00%
Third instalment	2/01/2026	10.00	5.50%	11.00%
Fourth instalment	27/02/2026	10.00	5.50%	11.00%

SHIRE OF NAREMBEEN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

	Amount of charge	2025/26 Budgeted revenue	Budget amount to be applied to costs	Budget amount to be set aside to reserve	Reserve amount to be applied to costs	2024/25 Actual revenue	2024/25 Budget revenue
Service charge	\$	\$	\$	\$	\$	\$	\$
Rubbish collection and handling	395.58	125,400	125,400	0	0	142,282	124,397
		125,400	125,400	0	0	142,282	124,397

Nature of the service charge	Objects of the charge	Reasons for the charge	Area/Properties charge to be imposed on
Rubbish collection and handling	Per residential bin per property	Recovery of service costs	All rateable properties, with

(d) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2025/26 Budget	2024/25 Actual	2024/25 Budget	Circumstances in which discount is granted
General rates	Rate	2.0%		\$ 28,000	\$ 0	\$ 29,000	Ratepayers are provided an early payment discount for paying their assessment in full prior
				28,000	0	29,000	

(e) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2026.

SHIRE OF NAREMBEEN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Financial assets
Receivables
Inventories

Less: current liabilities

Trade and other payables
Contract liabilities
Long term borrowings
Employee provisions
Other provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

(b) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - reserve accounts
Less: Current assets not expected to be received at end of year
- Current financial assets at amortised cost - self supporting loans
Add: Current liabilities not expected to be cleared at end of year
- Current portion of borrowings

Total adjustments to net current assets

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
4	5,284,197	9,051,389	5,872,164
	0	12,560	18,273
	541,806	543,475	0
	73,416	73,416	32,773
	5,899,419	9,680,840	5,923,210
	(480,045)	(481,569)	(196,292)
	(11,060)	(11,060)	(1,977)
7	0	(83,070)	(78,677)
	(351,067)	(351,067)	(317,362)
	(102,441)	(102,441)	0
	(944,613)	(1,029,207)	(594,308)
	4,954,806	8,651,633	5,328,902
3(b)	(4,954,806)	(5,813,674)	(5,328,902)
	0	2,837,959	0
8	(4,954,806)	(5,880,538)	(5,389,306)
	0	(12,560)	(18,273)
	0	83,070	78,677
	(4,954,806)	(5,813,674)	(5,328,902)

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.

(c) Non-cash amounts excluded from operating activities

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

Adjustments to operating activities

Less: Profit on asset disposals
Less: brought forward variance
Add: Loss on asset disposals
Add: Loss on revaluation of non current assets
Add: Depreciation
Add: movements in trust funds affected in municipal funds
Non-cash movements in non-current assets and liabilities:
- Employee provisions

Non cash amounts excluded from operating activities

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
5	(16,000)	(43,160)	(97,000)
	0	(581)	0
5	45,000	40,582	20,500
	0	3,551	0
6	3,235,233	2,810,992	2,813,083
	0	453	0
	0	(14,052)	0
	3,267,736	2,797,785	2,736,583

**SHIRE OF NAREMBEEN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026**

3. NET CURRENT ASSETS

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

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

PREPAID RATES

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

INVENTORIES

General

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

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

SUPERANNUATION

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

INVENTORY - 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.

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

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

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

SHIRE OF NAREMBEEN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

4. RECONCILIATION OF CASH

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

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
Cash at bank and on hand		\$ 329,392	\$ 3,170,852	\$ 482,858
Term deposits		4,954,805	5,880,537	5,389,306
Total cash and cash equivalents		5,284,197	9,051,389	5,872,164
Held as				
- Unrestricted cash and cash equivalents		329,391	3,170,851	482,858
- Restricted cash and cash equivalents		4,954,806	5,880,538	5,389,306
	3(a)	5,284,197	9,051,389	5,872,164
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		4,954,806	5,880,538	5,389,306
		4,954,806	5,880,538	5,389,306
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	8	4,954,806	5,880,538	5,389,306
		4,954,806	5,880,538	5,389,306
Reconciliation of net cash provided by operating activities to net result				
Net result		(456,081)	1,986,461	188,291
Depreciation	6	3,235,234	2,810,992	2,813,083
(Profit)/loss on sale of asset	5	29,000	(2,578)	(76,500)
Adjustments to fair value of financial assets at fair value through profit and loss		0	3,551	0
(Increase)/decrease in receivables		0	(53,788)	272,499
(Increase)/decrease in inventories		0	(67,890)	0
Increase/(decrease) in payables		0	236,075	0
Increase/(decrease) in contract liabilities		0	(463,879)	(649,384)
Increase/(decrease) in other provision		0	(47,353)	0
Increase/(decrease) in employee provisions		0	(14,052)	0
Capital grants, subsidies and contributions		(2,666,614)	(3,778,119)	(3,416,489)
Net cash from operating activities		141,539	609,420	(868,500)

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

SHIRE OF NAREMBEEN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

5. PROPERTY, PLANT AND EQUIPMENT

	2025/26 Budget					2024/25 Actual					2024/25 Budget				
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Land	0	0	0	0	0	0	0	0	0	0	0	(56,000)	40,000	0	(16,000)
Buildings - non-specialised	1,001,850	0	0	0	0	945,556	0	0	0	0	1,462,400	0	0	0	0
Buildings - specialised	216,000	0	0	0	0	127,440	0	0	0	0	30,000	0	0	0	0
Furniture and equipment	116,670	0	0	0	0	55,096	0	0	0	0	81,670	0	0	0	0
Plant and equipment	653,800	(189,000)	160,000	16,000	(45,000)	981,589	(149,911)	165,704	43,160	(27,367)	860,540	(209,000)	301,500	97,000	(4,500)
Total	1,988,320	(189,000)	160,000	16,000	(45,000)	2,109,681	(149,911)	165,704	43,160	(27,367)	2,434,610	(265,000)	341,500	97,000	(20,500)
(b) Infrastructure															
Infrastructure - roads	2,406,515	0	0	0	0	2,602,239	0	0	0	0	3,439,897	0	0	0	0
Infrastructure - drainage	175,000	0	0	0	0	461,155	0	0	0	0	0	0	0	0	0
Infrastructure - Other	1,860,000	0	0	0	0	543,511	0	0	0	0	1,324,000	0	0	0	0
Total	4,441,515	0	0	0	0	3,606,905	0	0	0	0	4,763,897	0	0	0	0
(c) Inventory - Land held for resale															
Cost of acquisition	0	0	0	0	0	0	(46,864)	33,648	0	(13,216)	0	0	0	0	0
	0	0	0	0	0	0	(46,864)	33,648	0	(13,216)	0	0	0	0	0
(d) Intangible Assets															
Digital infrastructure - ERP	200,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Digital infrastructure - Website	35,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	235,000	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	6,664,835	(189,000)	160,000	16,000	(45,000)	5,716,586	(196,775)	199,352	43,160	(40,583)	7,198,507	(265,000)	341,500	97,000	(20,500)

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

SHIRE OF NAREMBEEN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

6. DEPRECIATION

By Class

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

By Program

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

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
72,186	62,720	62,470
510,715	443,744	425,887
29,673	25,782	23,267
504,483	438,329	503,765
1,621,904	1,409,221	1,389,312
0	0	2,199
23,426	20,354	16,786
472,847	410,842	389,396
3,235,234	2,810,992	2,813,082
17,724	15,400	25,131
6,949	6,038	22,667
62,233	54,072	55,820
76,472	66,444	53,473
726,953	631,626	599,106
1,707,442	1,483,542	1,524,383
60,749	52,783	44,050
576,712	501,087	488,452
3,235,234	2,810,992	2,813,082

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

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

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 2026

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments	Actual Principal 1 July 2024	2024/25 Actual New Loans	2024/25 Actual Principal Repayments	Actual Principal outstanding 30 June 2025	2024/25 Actual Interest Repayments	Budget Principal 1 July 2024	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Swimming Pool	125	WATC	6.68%	60,278	0	(29,149)	31,129	(3,548)	87,574	0	(27,296)	60,278	(5,402)	87,574	0	(27,296)	60,278	(5,402)
Recreation Centre	128	WATC	5.26%	462,301	0	(41,361)	420,940	(23,780)	501,569	0	(39,268)	462,301	(25,873)	501,085	0	(39,268)	461,817	(25,873)
				522,579	0	(70,510)	452,069	(27,328)	589,143	0	(66,564)	522,579	(31,275)	588,659	0	(66,564)	522,095	(31,275)
Self Supporting Loans																		
Aged Homes	127E	WATC	4.23%	9,400	0	(4,602)	4,798	(349)	15,952	0	(6,552)	9,400	(876)	15,952	0	(6,552)	9,400	(876)
Mount Walker Tennis Club	130	WATC	1.09%	0	0	0	0	0	3,840	0	(3,840)	0	(31)	3,840	0	(3,840)	0	(31)
Narembeen Bowling Club	131	WATC	1.60%	48,930	0	(7,958)	40,972	(457)	56,811	0	(7,881)	48,930	(534)	56,811	0	(7,881)	48,930	(534)
				58,330	0	(12,560)	45,770	(806)	76,603	0	(18,273)	58,330	(1,441)	76,603	0	(18,273)	58,330	(1,441)
				580,909	0	(83,070)	497,839	(28,134)	665,746	0	(84,837)	580,909	(32,716)	665,262	0	(84,837)	580,425	(32,716)

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

SHIRE OF NAREMBEEN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

7. BORROWINGS

(b) New borrowings - 2025/26

The Shire does not intend to undertake any new borrowings for the year ended 30 June 2026

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30 June 2025 nor is it expected to have unspent borrowing funds as at 30 June 2026.

(d) Credit Facilities

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	0	0	200,000
Bank overdraft at balance date	0	0	0
Credit card limit	30,000	30,000	80,000
Credit card balance at balance date	0	475	0
Total amount of credit unused	30,000	30,475	280,000
Loan facilities			
Loan facilities in use at balance date	497,839	580,909	580,425

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate.

SHIRE OF NAREMBEEN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2025/26 Budget					2024/25 Actual					2024/25 Budget				
	Opening Balance	Interest Earnings	Transfers to reserves	Transfers from reserves	Closing Balance	Opening Balance	Interest Earnings	Transfers to reserves	Transfers from reserves	Closing Balance	Opening Balance	Interest Earnings	Transfers to reserves	Transfers from reserves	Closing Balance
	\$	\$		\$	\$	\$	\$		\$	\$	\$	\$		\$	\$
Restricted by council															
(a) Leave reserve	324,062	14,582	0	0	338,644	309,132	14,930	0	0	324,062	309,132	15,457	0	0	324,589
(b) Plant reserve	338,359	15,226	206,200	0	559,785	567,015	27,384	0	(256,040)	338,359	567,015	28,351	0	(26,040)	569,326
(c) Infrastructure reserve	1,438,578	64,736	0	(720,000)	783,314	2,465,448	119,070	177,142	(1,323,082)	1,438,578	2,465,448	123,272	177,142	(1,323,082)	1,442,781
(d) HVRIC reserve	2,278,453	102,530	0	(110,500)	2,270,483	0	0	2,278,453	0	2,278,453	0	0	1,548,082	0	1,548,082
(e) Land Development reserve	359,117	16,160	0	(375,277)	0	342,573	16,545	0	0	359,117	342,573	17,129	0	0	359,702
(f) Avoca Farm reserve	88,265	3,972	0	(92,237)	0	84,199	4,066	0	0	88,265	84,199	4,210	0	0	88,409
(g) Recreation reserve	685,593	30,852	0	(40,374)	676,071	758,939	36,653	0	(110,000)	685,593	758,939	37,947	0	(110,000)	686,886
(h) Housing reserve	15,661	705	0	(16,366)	0	587,297	28,364	0	(600,000)	15,661	587,297	29,365	0	(600,000)	16,662
(i) Heritage reserve	22,810	1,026	0	0	23,836	21,760	1,051	0	0	22,810	21,760	1,088	0	0	22,848
(j) Medical reserve	103,540	4,659	0	0	108,199	98,770	4,770	0	0	103,540	98,770	4,939	0	0	103,709
(k) Server reserve	15,000	675	15,000	0	30,675	0	0	15,000	0	15,000	0	0	15,000	0	15,000
(l) ERP reserve	40,000	1,800	0	(41,800)	0	0	0	40,000	0	40,000	0	0	40,000	0	40,000
(m) Bendering landfill reserve	161,100	7,249	15,000	(40,000)	143,349	125,059	6,040	30,000	0	161,100	125,059	6,253	30,000	0	161,312
(n) Bendering rehabilitation reserve	5,000	225	5,000	0	10,225	0	0	5,000	0	5,000	0	0	5,000	0	5,000
(o) RoeROC reserve	5,000	225	5,000	0	10,225	0	0	5,000	0	5,000	0	0	5,000	0	5,000
	5,880,538	264,623	246,200	(1,436,554)	4,954,806	5,360,192	258,872	2,550,595	(2,289,122)	5,880,538	5,360,191	268,011	1,820,224	(2,059,122)	5,389,306

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Restricted by legislation		
Restricted by council		
(a) Leave reserve	Ongoing	To be used to fund annual and long service leave entitlements
(b) Plant reserve	Ongoing	To be used to fund the replacement and upgrade of plant and equipment
(c) Infrastructure reserve	Ongoing	To be used to fund the construction or reconstruction of infrastructure
(d) HVRIC reserve	Ongoing	To be used to fund the reconstruction of roads to which the collected Heavy Vehicle Road Improvement Charge funds relate
(e) Land Development reserve	Ongoing	To be used to fund land development within the district
(f) Avoca Farm reserve	Ongoing	To be used to fund works to the Avoca Farmstead and surrounding areas
(g) Recreation reserve	Ongoing	To be used to fund new or upgrade existing recreation facilities within the Shire
(h) Housing reserve	Ongoing	To be used to fund the construction and refurbishment of residential housing
(i) Heritage reserve	Ongoing	To be used to fund the maintenance and capital renewal of historical buildings within the Shire
(j) Medical reserve	Ongoing	To be used to fund ongoing commitments for the provision of medical services
(k) Server reserve	Ongoing	To be used fund the acquisition and replacement of server hardware
(l) ERP reserve	2026	To be used to fund the costs of a new ERP
(m) Bendering landfill reserve	Ongoing	To be used to fund the Shire of Narembreen's share of ongoing capital works to the Bendering tip
(n) Bendering rehabilitation reserve	Ongoing	To be used to fund the progressive rehabilitation costs of the Bendering tip
(o) RoeROC reserve	Ongoing	To be used to fund initiatives and projects through RoeROC

SHIRE OF NAREMBEEN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

9. OTHER INFORMATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
The net result includes as revenues	\$	\$	\$
(a) Interest earnings			
Investments	365,931	417,432	369,941
Other interest revenue	11,000	13,289	11,000
	376,931	430,721	380,941
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	46,000	42,900	42,900
Other services	2,500	3,000	2,100
	48,500	45,900	45,000
(c) Interest expenses (finance costs)			
Borrowings (refer Note 7(a))	28,134	32,716	32,716
Other finance costs	0	1,254	0
	28,134	33,970	32,716
(d) Write offs			
General rate	500	3,640	5,000
Fees and charges	500	0	2,000
	1,000	3,640	7,000

SHIRE OF NAREMBEEN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

10. COUNCIL MEMBER'S REMUNERATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
President Cr S Stirrat			
President's allowance	8,100	7,800	7,800
Meeting attendance fees	5,400	5,200	5,200
Annual allowance for ICT expenses	1,500	1,500	1,500
Travel and accommodation expenses	215	1,133	357
	15,215	15,633	14,857
Deputy President Cr H Cusack			
Deputy President's allowance	2,025	1,950	1,950
Meeting attendance fees	4,000	3,900	3,900
Annual allowance for ICT expenses	1,500	1,500	1,500
Travel and accommodation expenses	215		357
	7,740	7,350	7,707
Cr C Bray			
Meeting attendance fees	4,000	3,900	3,900
Annual allowance for ICT expenses	1,500	1,500	1,500
Travel and accommodation expenses	214		357
	5,714	5,400	5,757
Cr A Hardham			
Meeting attendance fees	4,000	3,900	3,900
Annual allowance for ICT expenses	1,500	1,500	1,500
Travel and accommodation expenses	214		357
	5,714	5,400	5,757
Cr T Cole			
Meeting attendance fees	4,000	3,900	3,900
Annual allowance for ICT expenses	1,500	1,500	1,500
Travel and accommodation expenses	214		357
	5,714	5,400	5,757
Cr H Bald			
Meeting attendance fees	4,000	3,900	3,900
Annual allowance for ICT expenses	1,500	1,500	1,500
Travel and accommodation expenses	214		357
	5,714	5,400	5,757
Cr M Currie			
Meeting attendance fees	4,000	3,900	3,900
Annual allowance for ICT expenses	1,500	1,500	1,500
Travel and accommodation expenses	214		357
	5,714	5,400	5,757
Total Council Member Remuneration	51,525	49,983	51,349
President's allowance	8,100	7,800	7,800
Deputy President's allowance	2,025	1,950	1,950
Meeting attendance fees	29,400	28,600	28,600
Annual allowance for ICT expenses	10,500	10,500	10,500
Travel and accommodation expenses	1,500	1,133	2,499
	51,525	49,983	51,349

SHIRE OF NAREMBEEN
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2026

11. INVESTMENT IN ASSOCIATES

(a) Investment in associate

The Shire has a 25% interest in Roe Regional Council. The Regional Council undertakes the management and provision of environmental health services and the Bendering Waste Site for the collective benefit of the four member Shires.

AASB 12.9(e) - The Shire has determined it has significant influence over the Roe Regional Council as the Shire: has a 25% share of the voting rights, has representation on the Regional Council and participates in policy-making decisions, including decisions regarding contributions and distributions.

Name of entity	% of ownership interest		2025/26	2024/25	2024/25
			Budget	Actual	Budget
Roe Regional Organisation of Councils (RoeROC)	25.00%	25.00%	\$ 125,977	\$ 65,977	\$ 0
Total equity accounted investments			125,977	65,977	0

Reconciliation to carrying amounts

MATERIAL ACCOUNTING POLICIES

Investments in associates

An associate is an entity over which the Shire has significant influence. Significant influence is the power to participate in the financial operating policy decisions of that entity but is not control or joint control of those policies. Investments in associates are accounted for in the financial statements by applying the equity method of accounting, whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the Shire's share of net assets of the associate. In addition, the Shire's share of the profit or loss of the associate is included in the Shire's profit or loss. recognised.

The carrying amount of the investment includes, where applicable, goodwill relating to the associate. Any discount on acquisition, whereby the Shire's share of the net fair value of the associate exceeds the cost of investment, is recognised in profit or loss in the period in which the investment is acquired.

Investments in associates (continued)

Profits and losses resulting from transactions between the Shire and the associate are eliminated to the extent of the Shire's interest in the associate. When the Shire's share of losses in an associate equals or exceeds its interest in the associate, the Shire discontinues recognising its share of further losses unless it has incurred legal or constructive obligations or made payments on behalf of the associate. When the associate subsequently makes profits, the Shire will resume recognising its share of those profits once its share of the profits equals the share of the losses not recognised.

SHIRE OF NAREMBEEN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

12. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

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

SERVICE CHARGES

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

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

INTEREST REVENUE

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

SHIRE OF NAREMBEEN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

12. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
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
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Waste management 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
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
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

SHIRE OF NAREMBEEN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

14. FEES AND CHARGES

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
By Program:			
General purpose funding	2,500	3,331	3,000
Law, order, public safety	67,800	66,400	61,310
Health	1,000	1,890	1,000
Housing	128,200	81,852	62,560
Community amenities	157,400	186,338	229,397
Recreation and culture	9,000	11,596	7,500
Transport	7,500	6,766	5,000
Economic services	175,798	210,988	121,410
Other property and services	500	7,681	500
	549,698	576,842	491,677

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



Non-Operating Income and Expenditure 2026

**SHIRE OF NAREMBEEN
NON-OPERATING GRANTS
FOR THE YEAR ENDED 30 JUNE 2026**

GL	Description	Annual budget
Community Water Supply Grant		
1222301	Stormwater Harvesting (Irrigation Pipeline)	\$100,000
Disaster Ready Fund		
1000006	Eastern Wheatbelt Power Resilience Project	\$90,000
Roads to Recoveries		
1212600	R2R - Anderson Rock Road, Gravel resheeting (SLK 10.56 - 16.20)	150,000
1212600	R2R - Yeomans Road, Gravel resheeting (SLK 15.13 - 21.00)	150,000
1212600	R2R - Coverley Road, Gravel resheeting (SLK 3.2 - 8.96)	200,000
1212600	R2R - Swartz Road, Replace culvert, reconstruct floodway (SLK 4.5)	120,000
1212600	R2R - Bailey Road, Replace culvert, reconstruct floodway (SLK 7.57)	120,000
		\$740,000
Regional Road Groups		
1212200	RRG - Cramphorne Road, Second coat seal (SLK 37.29 - 42.29)	112,000
1212200	RRG - Naremben South Road, Reconstruction and primer seal to 7.2m (SLK 5.17 - 8.97)	480,000
		\$592,000
Wheatbelt Secondary Freight Network		
1212801	WSFN - Kondinin-Naremben Road, second coat seal (SLK 37.29 - 42.29)	131,871
1212801	WSFN - Kondinin-Naremben Road, reconstruction, widen, seal and asphalt (SLK 26 - 26.8)	335,743
		\$467,614
Club Night Lights		
1100008	Football lights	200,000
		\$200,000
Local Group Contributions		
1100009	Go Naremben (general contribution for lighting program)	60,000
1100009	Naremben Football club, new lights	62,000
1100009	Naremben Hockey club, new lights	105,000
		\$227,000
LotteryWest		
1100010	BMX/Pump Track	\$250,000
		\$2,666,614

**SHIRE OF NAREMBEEN
PROPOSED ASSET DISPOSALS
FOR THE YEAR ENDED 30 JUNE 2026**

Asset description	2026		
	Proceeds	WDV	P&L
Plant and equipment			
ADMINISTRATION VEHICLES			
Toyota Kluger - Doctors Vehicle, 111NB (2022)	38,000	40,000	(2,000)
CONSTRUCTION EQUIPMENT			
Cat Steel Drum Roller (2012)	40,000	83,000	(43,000)
HEAVY TRUCKS			
Bruce Rock Side Tipper, NB5766 (2007)	30,000	25,000	5,000
LIGHT VEHICLES			
Toyota Hilux Single Cab Ute, NB7900 (2016)	16,000	13,000	3,000
Nissan RX Dual Cab Ute, NB806 (2018)	18,000	12,000	6,000
Nissan Navara Dual Cab Ute, NB7298 (2020)	18,000	16,000	2,000
	\$160,000	\$189,000	(\$29,000)

SHIRE OF NAREMBEEN
PROPERTY, PLANT AND EQUIPMENT CAPITAL EXPENDITURE
FOR THE YEAR ENDED 30 JUNE 2026

Job	Description	Annual budget
Land and Buildings		
<u>2182</u>	Depot, Pound Improvements	10,000
<u>2178</u>	Shire staff housing, Thomas St	283,500
<u>2183</u>	Recreation Centre, female changerooms addon	30,000
<u>2179</u>	Shire staff housing, Cr Cheetham Way & Brown St subdivision	500,000
<u>2180</u>	Shire administration office renovations	100,000
<u>2229</u>	Swimming pool, ablution upgrades, add first aid room & storage	10,000
<u>2300</u>	Depot, new buildings, renovations and improvements to amenity	10,000
<u>2301</u>	8 Cheetham Way, outdoor blinds	14,000
<u>2302</u>	20 Cheetham Way, outdoor blinds	14,000
<u>2303</u>	5 Churchill Street, garden and street frontage improvements	28,000
<u>2304</u>	Avoca farmstead, demolition	50,000
<u>2305</u>	15 Northmore, reticulation works	5,000
<u>2306</u>	15 Northmore, landscaping	10,000
<u>2307</u>	15 Northmore, floorcoverings	5,350
<u>2308</u>	15 Northmore, split system AC	8,500
<u>2309</u>	16 Hilton, reticulation works	5,000
<u>2310</u>	18 Hilton, reticulation works	5,000
<u>2311</u>	21 Northmore, reticulation works	5,000
<u>2312</u>	15 Northmore, landscaping	10,000
<u>2313</u>	21 Northmore, split system AC	8,500
<u>2314</u>	8 Churchill Street, repaint portico	5,000
<u>2315</u>	8 Churchill Street, Rear entry fencing	5,000
<u>2316</u>	Gym, split system AC	12,000
<u>2317</u>	Transfer station, Concrete slab for shed	26,000
<u>2318</u>	Transfer station, Transportable office	18,000
<u>2324</u>	10 Hilton, floorcoverings, repaint internally and exterior repairs	40,000
		\$1,217,850
Furniture		
<u>2184</u>	Admin, VOIP Phones	10,000
<u>2185</u>	Admin, Chambers furniture upgrades	23,670
<u>2361</u>	Recreation Centre, furniture and fittings	35,000
<u>2356</u>	Admin, CRC and mechanic - new computers	11,000
<u>2357</u>	CRC, Power distribution boards	5,000
<u>2358</u>	Caravan park, replacement washing machines	22,000
<u>2359</u>	Chambers, additional honour boards	5,000
<u>2360</u>	Admin, Chair and table trolleys	5,000
		\$116,670

**SHIRE OF NAREMBEEN
PROPERTY, PLANT AND EQUIPMENT CAPITAL EXPENDITURE
FOR THE YEAR ENDED 30 JUNE 2026**

Job	Description	Annual budget
Plant and equipment		
CONSTRUCTION EQUIPMENT		
<u>2363</u>	CAT Steel Drum Roller (2012)	200,000
<u>2364</u>	Bruce Rock Side Tipper, NB5766 (2007)	155,000
LIGHT TRUCKS & LIGHT VEHICLES		
<u>2195</u>	Light tipper (NEW)	78,000
<u>2365</u>	Toyota Hilux Single Cab Ute, NB7900 (2016)	42,000
<u>2366</u>	Nissan RX Dual Cab Ute, NB806 (2018)	50,000
<u>2367</u>	Nissan Navara Dual Cab Ute, NB7298 (2020)	50,000
OTHER PLANT		
<u>2368</u>	Skid steer attachment, cold planer	28,000
<u>2369</u>	Skid steer attachment, spray unit with boom	18,000
<u>2370</u>	Ramps for skid steer	5,000
<u>2371</u>	Trailer-mounted portable toilet	7,000
<u>2188</u>	Vehicle tracking for fleet	10,000
<u>2362</u>	Traffic counters	10,800
		\$653,800
		\$1,988,320

**SHIRE OF NAREMBEEN
ROADWORKS CAPITAL EXPENDITURE
FOR THE YEAR ENDED 30 JUNE 2026**

Job	Description	Annual budget
Road to Recoveries (R2R) Funded Roadworks		
<u>2325</u>	R2R - Anderson Rock Road, Gravel resheeting (SLK 10.56 - 16.20)	150,000
<u>2326</u>	R2R - Yeomans Road, Gravel resheeting (SLK 15.13 - 21.00)	150,000
<u>2327</u>	R2R - Coverley Road, Gravel resheeting (SLK 3.2 - 8.96)	200,000
<u>2328</u>	R2R - Swartz Road, Replace culvert, reconstruct floodway (SLK 4.5)	120,000
<u>2329</u>	R2R - Bailey Road, Replace culvert, reconstruct floodway (SLK 7.57)	120,000
		\$740,000
Regional Road Groups (RRG) Funded Roadworks		
<u>2340</u>	RRG - Cramphorne Road, Second coat seal (SLK 37.29 - 42.29)	168,000
<u>2341</u>	RRG - Naremben South Road, Reconstruction and primer seal to 7.2m (SLK 5.17 - 8.97)	720,000
		\$888,000
Wheatbelt Secondary Freight Route (WSFN) Funded Roadworks		
<u>2342</u>	WSFN - Kondinin-Naremben Road, second coat seal (SLK 19.50 - 23.00)	141,290
<u>2343</u>	WSFN - Kondinin-Naremben Road, reconstruction, widen, seal and asphalt (SLK 26 - 26.8)	359,725
		\$501,015
Own-Source Funded Roadworks		
<u>2344</u>	Soldiers Road, Gravel resheeting and second coat seal (SLK 39.5 - 39.9)	37,000
<u>2345</u>	Cramphorne Road, vegetation works (SLK 17.2 - 32.29)	80,000
<u>2346</u>	Mt Arrowsmith Road, pavement repairs, culvert installation and reseal (SLK 3.25 - 15.53)	110,500
<u>2372</u>	Townsite, replacement of kerbing	50,000
		\$277,500
		\$2,406,515

**SHIRE OF NAREMBEEN
OTHER INFRASTRUCTURE CAPITAL EXPENDITURE
FOR THE YEAR ENDED 30 JUNE 2026**

Job	Description	Annual budget
Townsite Drainage		
<u>2348</u>	Stormwater Harvesting (Irrigation Pipeline)	140,000
<u>2323</u>	Lions Recycling Area, drainage improvements	10,000
		\$150,000
Townsite Infrastructure		
<u>2347</u>	Caravan Park, perimeter fencing and drainage	25,000
<u>2322</u>	Lions Entrance Garden, improvements (West Town entrance)	5,000
		\$30,000
Aerodrome		
<u>2349</u>	Airfield, CCTV installation	15,000
		\$15,000
Other Shire infrastructure		
<u>2215</u>	Caravan Park, drain, sewerage and electrical line rerouting and improvements	25,000
<u>2218</u>	CRC Precinct - Generator Installation	100,000
<u>2350</u>	New District Entrance Signs (x4)	12,000
<u>n/a</u>	Investment in Associates (Bendering Waste Facility, additional cells and capping full cells)	60,000
<u>2319</u>	Transfer station, chainmesh fencing (N, S & E sides)	50,000
<u>2320</u>	Town dams, perimeter fencing	50,000
		\$297,000
Digital Infrastructure		
<u>2351</u>	Website redevelopment	35,000
<u>2352</u>	New ERP - implementation cost	200,000
		\$235,000
Sport and recreation infrastructure		
<u>2321</u>	Motorcross, perimeter fencing, restoration works and signage	100,000
<u>2162</u>	BMX/pump track, survey and design	525,000
<u>2223</u>	Narembreen oval, switchboard	44,000
<u>2163</u>	Ski Lake planning and development	10,000
<u>2222</u>	Narembreen hockey field lights (Club Night Lights)	304,000
<u>2353</u>	Tourist trails development	10,000
<u>2354</u>	Town oval, irrigation improvements	100,000
<u>2355</u>	Narembreen football field lights (Club Night Lights)	450,000
		\$1,543,000
		\$2,270,000



Operating Income and Expenditure 2026

**SHIRE OF NAREMBEEN
OPERATING INCOME AND EXPENSES
FOR THE YEAR ENDED 30 JUNE 2026**

2025 budget	2025 YTD actuals	GL/JOB - Account Description		2026 annual budget figures	IE	Income / Expense Category
SP 31 - Rates Income						
10,000.00	10,950.72	3121400	RATES - Collection Charges Recovered	10,000.00	100	Rates Revenue
500.00	357.03	5129000	RATES - ESL Penalty Interest Charged	500.00	161	Interest on Rates
31,382.15	30,843.01	3128000	RATES - Ex-Gratia Rates Raised	32,951.10	100	Rates Revenue
274,766.63	268,033.55	3122000	RATES - GRV Rates Levied	288,468.00	100	Rates Revenue
1,886,557.68	1,868,495.42	3122001	RATES - UV Rates Levied	1,968,294.14	100	Rates Revenue
-	13,436.38	3122002	RATES - UV Rates Levied (Mining)	13,457.86	100	Rates Revenue
2,000.00	2,240.00	4221600	RATES - Instalment Administration Fees	2,000.00	156	Fees and Charges
4,000.00	4,561.62	3121300	RATES - Instalment Interest	4,000.00	161	Interest on Rates
7,000.00	9,090.10	3129000	RATES - Penalty Interest Charged	7,000.00	161	Interest on Rates
(29,000.00)	(30,820.69)	3111000	RATES - Discount on Early Payment	(28,000.00)	100	Rates Revenue
500.00	1,090.87	3121600	RATES - Rate Record and Account Enquiry Fees	500.00	156	Fees and Charges
2,187,706.46	2,178,278.01			2,299,171.10		
SP 31 - Rates Expenses						
(58,198.32)	(46,933.40)	3115000	RATES - Administration Allocated	(84,315.07)	909	Administration Allocations
(10,000.00)	(11,219.62)	3116000	RATES - Debt Collection Expenses	(10,000.00)	284	Other Expenses
-	(3,640.01)	3112000	RATES - Debtors Written Off	(500.00)	100	Rates Revenue
(500.00)	-	3119000	RATES - Title and Company Search Fees	(500.00)	231	Materials and Contracts
(8,000.00)	(7,959.87)	3118000	RATES - Valuation Expenses	(8,000.00)	231	Materials and Contracts
(500.00)	-	3119010	RATES - Advertising and Communications	(500.00)	231	Materials and Contracts
(5,000.00)	(5,000.00)	3119030	RATES - Contractors and Consultants	(5,000.00)	231	Materials and Contracts
(500.00)	(398.24)	3119050	RATES - Postage, Printing and Stationery	(1,500.00)	231	Materials and Contracts
(76,698.32)	(69,752.90)			(110,315.07)		
2,111,008.14	2,108,525.11			2,188,856.03		
SP 32 - General Purpose Funding Income						
3,500.00	(3,551.34)	3323002	GEN PUR - Fair Value Adjustments	3,500.00	171	Other Income
119,896.00	1,055,834.30	3221100	GEN PUR - Financial Assistance Grants (General)	705,000.00	113	Operating Grants
150,000.00	156,748.88	3323000	GEN PUR - Interest Received (Municipal)	100,000.00	160	Interest Received
250,000.00	258,872.10	3323100	GEN PUR - Interest Received (Reserves)	264,624.00	160	Interest Received
523,396.00	1,467,903.94			1,073,124.00		
SP 41 - Members of Council Income						
500.00	-	4122000	COUNCIL - Reimbursements	500.00	171	Other Income
500.00	-			500.00		
SP 41 - Members of Council Expenses						
(83,741.84)	(67,533.38)	4112010	COUNCIL - Administration Allocated	(97,830.37)	909	Administration Allocations
(7,800.00)	(7,800.00)	4114000	COUNCIL - President's Allowance	(8,100.00)	284	Other Expenses
(1,950.00)	(1,950.00)	4111500	COUNCIL - Deputy President's Allowance	(2,025.00)	284	Other Expenses
(28,600.00)	(28,600.00)	4111100	COUNCIL - Councillor Sitting Fees	(29,400.00)	284	Other Expenses
-	-	4111900	COUNCIL - Advertising and Communications	(500.00)	231	Materials and Contracts
(10,000.00)	(11,404.00)	4112000	COUNCIL - Attendance at Conferences and Events	(15,000.00)	284	Other Expenses
(10,000.00)	(1,375.95)	4118000	COUNCIL - Donations and Gifts	(10,000.00)	284	Other Expenses
-	-	4113000	COUNCIL - Election Expense	(15,000.00)	231	Materials and Contracts
		4116000	COUNCIL - Independent Committee Chair	(3,500.00)	284	Other Expenses
(8,500.00)	(4,759.17)	4115000	COUNCIL - Hosted Events and Receptions	(5,000.00)	284	Other Expenses
(10,500.00)	(10,500.00)	4118500	COUNCIL - I.T. Allowance	(10,500.00)	284	Other Expenses
(500.00)	(318.18)	4111200	COUNCIL - Postage, Printing and Stationary	(500.00)	231	Materials and Contracts
(8,860.00)	(8,860.00)	4117000	COUNCIL - Subscriptions and memberships	(11,200.00)	231	Materials and Contracts
(5,000.00)	(745.45)	4118550	COUNCIL - Training and Development	(5,000.00)	231	Materials and Contracts
(4,000.00)	(3,460.95)	4111000	COUNCIL - Travel and Accommodation	(4,000.00)	231	Materials and Contracts
(1,500.00)	(1,132.89)	4111000	COUNCIL - Travel and Accommodation	(1,500.00)	284	Other Expenses
(500.00)	-	4211501	COUNCIL - Uniforms	(500.00)	231	Materials and Contracts
(181,451.84)	(151,262.73)			(219,555.37)		
(180,951.84)	(151,262.73)			(219,055.37)		
SP 43 - General Governance Income						
33,000.00	62,413.65	4200010	GOVERN - Reimbursements Received	36,000.00	171	Other Income
33,000.00	62,413.65			36,000.00		
SP 43 - General Governance Expenses						
(604,627.67)	(487,618.30)	4200001	GOVERN - Administration Allocated	(627,002.76)	909	Administration Allocations
(45,000.00)	(45,900.00)	4200002	GOVERN - Audit Fees	(48,500.00)	231	Materials and Contracts
(2,500.00)	-	4200003	GOVERN - Advertising and Communications	(2,500.00)	231	Materials and Contracts
(47,200.00)	(60,517.90)	4200004	GOVERN - Contractors and Consultants	(91,000.00)	231	Materials and Contracts
(5,000.00)	(6,982.32)	4200005	GOVERN - Legal Expenses	(5,000.00)	231	Materials and Contracts
(25,360.00)	(327.27)	4200007	GOVERN - Subscriptions and memberships	(9,650.00)	231	Materials and Contracts
-	(1,209.09)	4200008	GOVERN - Training and Development	(5,000.00)	209	Other Employee Costs
(729,687.67)	(606,648.34)			(788,652.76)		
(696,687.67)	(544,234.69)			(752,652.76)		

**SHIRE OF NAREMBEEN
OPERATING INCOME AND EXPENSES
FOR THE YEAR ENDED 30 JUNE 2026**

2025 budget	2025 YTD actuals	GL/JOB - Account Description		2026 annual budget figures	IE	Income / Expense Category
SP 51 - Fire Prevention Income						
58,310.00	62,315.00	5123100	FIRE - ESL Levied	64,800.00	156	Fees and Charges
3,000.00	5,239.84	5124000	FIRE - Bush Fire Brigade Operating Grant	15,830.00	113	Operating Grants
-	4,000.00	5124050	FIRE - ESL administration fee	4,000.00	171	Other Income
61,310.00	67,554.84			84,630.00		
SP 51 - Fire Prevention Expenses						
(13,216.35)	(10,654.77)	5117000	FIRE - Administration Allocated	(15,238.04)	909	Administration Allocations
(500.00)	(198.49)	5111220	FIRE - Meeting Expenses	(500.00)	231	Materials and Contracts
(2,000.00)	(2,778.38)	5111100	FIRE - Vehicle Expenses	(2,000.00)	231	Materials and Contracts
(1,817.21)	-	5111100	FIRE - Vehicle Expenses	(1,850.00)	270	Insurance Premiums
(3,120.00)	-	5111008	FIRE - Contractors and Consultants	(500.00)	231	Materials and Contracts
(9,952.56)	(15,399.96)	5111000	FIRE - Depreciation	(43,384.89)	250	Depreciation
(58,310.00)	(62,315.00)	5111101	FIRE - ESL Collected (Remitted to DFES)	(64,800.00)	284	Other Expenses
-	(2,987.00)	5111111	FIRE - ESL Expense	(3,132.00)	284	Other Expenses
-	-	5111006	FIRE - Fire Prevention and Firebreaks (Recoverable)	(500.00)	231	Materials and Contracts
-	-	5111007	FIRE - Fire Prevention and Firebreaks (Unrecoverable)	(500.00)	231	Materials and Contracts
(1,750.00)	(1,837.50)	5112000	FIRE - Insurance	(6,798.00)	270	Insurance Premiums
(100.00)	-	5111002	FIRE - Postage, Printing and Stationery	(500.00)	231	Materials and Contracts
(5,337.00)	(3,186.99)	5111003	FIRE - Protective Clothing and Safety Equipment	(5,000.00)	231	Materials and Contracts
(500.00)	-	5111009	FIRE - Subscriptions and memberships	(500.00)	231	Materials and Contracts
(2,000.00)	-	5111004	FIRE - Training and Development	(1,000.00)	231	Materials and Contracts
(4,500.00)	(16,997.97)	5111012	FIRE - Minor Plant and Equipment	(3,500.00)	231	Materials and Contracts
(1,774.09)	(623.07)	5111222	FIRE - 24 Latham Road, Repairs and Maintenance	(1,638.00)	200	Employee Costs
(2,000.00)	(16,078.29)	5111222	FIRE - 24 Latham Road, Repairs and Maintenance	(4,000.00)	231	Materials and Contracts
(2,000.00)	(2,996.40)	5111223	FIRE - 24 Latham Road, Utilities	(2,700.00)	240	Utilities
-	(360.00)	5111223	FIRE - 24 Latham Road, Utilities	(300.00)	231	Materials and Contracts
(2,798.57)	(2,798.56)	5111224	FIRE - 24 Latham Road, Insurance	(4,340.22)	270	Insurance Premiums
(15,399.94)	-	5111225	FIRE - 24 Latham Road, Depreciation	(15,400.00)	250	Depreciation
(128,701.84)	(139,534.78)			(178,081.15)		
(67,391.84)	(71,979.94)			(93,451.15)		
SP 52 - Animal Control Income						
2,000.00	2,567.25	5223000	ANIMALS - Registration Fees	2,000.00	156	Fees and Charges
1,000.00	1,517.50	5221000	ANIMALS - Fines and Penalties	1,000.00	156	Fees and Charges
3,000.00	4,084.75			3,000.00		
SP 52 - Animal Control Expenses						
(6,982.03)	(5,630.88)	5212010	ANIMALS - Administration Allocated	(24,241.02)	909	Administration Allocations
(200.00)	-	5221507	ANIMALS - Advertising and Promotion	(500.00)	231	Materials and Contracts
-	-	5221504	ANIMALS - Animal Destruction	(300.00)	231	Materials and Contracts
(500.00)	(340.50)	5221514	ANIMALS - Animal Pound Maintenance Expense	(500.00)	231	Materials and Contracts
(500.00)	-	5221513	ANIMALS - Animal Pound Operational Expenses	(500.00)	231	Materials and Contracts
(20,000.00)	(21,518.75)	5212000	ANIMALS - Contractors and Consultants	(20,000.00)	231	Materials and Contracts
-	-	5221500	ANIMALS - Fines Enforcement	(500.00)	231	Materials and Contracts
(200.00)	-	5213000	ANIMALS - Identification Tags	(100.00)	231	Materials and Contracts
(1,500.00)	(842.41)	5221512	ANIMALS - Minor Plant and Equipment	(1,000.00)	231	Materials and Contracts
(300.00)	-	5221502	ANIMALS - Protective Clothing	(300.00)	209	Other Employee Costs
(514.18)	-	5221511	ANIMALS - Wages	(540.07)	200	Employee Costs
(471.29)	-	5221511	ANIMALS - Wages	(619.10)	900	Labour Overheads
(31,167.50)	(28,332.54)			(49,100.19)		
(28,167.50)	(24,247.79)			(46,100.19)		
SP 74 - General Practitioner Income						
SP 74 - General Practitioner Expenses						
-	-	7511560	GP - Advertising and Communications	(300.00)	231	Materials and Contracts
(284,000.00)	(283,429.96)	7513000	GP - Doctor's Management Fee	(291,598.00)	231	Materials and Contracts
-	(2,552.96)	7511400	GP - Doctor's Vehicle (NB111)	(3,000.00)	231	Materials and Contracts
(2,000.00)	-	7513001	GP - Loss on Asset Disposal	(2,000.00)	245	Loss on Sale of Assets
(286,244.00)	(284,259.18)			(296,898.00)		
(286,244.00)	(284,259.18)			(296,898.00)		
SP 75 - Other Health Income						
1,000.00	1,829.98	7524010	HEALTH - Inspection and Application fees	1,000.00	156	Fees and Charges
1,000.00	1,829.98			1,000.00		
SP 75 - Other Health Expenses						
(13,283.54)	(10,710.83)	7311000	HEALTH - Administration Allocated	(23,196.14)	909	Administration Allocations
(200.00)	-	7511002	HEALTH - Advertising and Communications	(200.00)	231	Materials and Contracts
-	-	7511007	HEALTH - Contractors and Consultants	(3,000.00)	231	Materials and Contracts
(1,500.14)	(6,038.25)	7511000	HEALTH - Depreciation	(11,280.14)	250	Depreciation
(494.40)	(229.32)	7411001	HEALTH - Mosquito Control	(519.30)	200	Employee Costs
(5,000.00)	(4,910.91)	7411001	HEALTH - Mosquito Control	(5,000.00)	231	Materials and Contracts
(453.16)	-	7411001	HEALTH - Mosquito Control	(595.28)	900	Labour Overheads
(33,000.00)	(38,937.65)	7315000	HEALTH - RoeROC EHO Service	(39,120.00)	231	Materials and Contracts
(300.00)	(372.00)	7611000	HEALTH - Sample Analysis and Testing	(300.00)	231	Materials and Contracts
(54,231.24)	(61,198.96)			(83,210.87)		
(53,231.24)	(59,368.98)			(82,210.87)		

**SHIRE OF NAREMBEEN
OPERATING INCOME AND EXPENSES
FOR THE YEAR ENDED 30 JUNE 2026**

2025 budget	2025 YTD actuals	GL/JOB - Account Description		2026 annual budget figures	IE	Income / Expense Category
SP 191 - Employee Housing Income						
2,640.00	3,380.00	9121001	EMP HOUSE - 10 Hilton Way, Rent Received	10,400.00	156	Fees and Charges
2,640.00	1,978.00	9121002	EMP HOUSE - 21 Northmore Street, Rent Received	2,600.00	156	Fees and Charges
2,640.00	1,600.00	9121003	EMP HOUSE - 15 Northmore Street, Rent Received	2,600.00	156	Fees and Charges
1,235.00	3,560.00	9121004	EMP HOUSE - 18 Hilton Way, Rent Received	10,400.00	156	Fees and Charges
(10,560.00)	(4,303.00)	9120000	EMP HOUSE - Less: Employee Housing Income	(26,000.00)	908	Employee Housing Allocations
SP 191 - Employee Housing Expenses						
(461.31)	-	9111399	EMP HOUSE - 26 Hilton Way, Repairs and Maintenance	(623.16)	200	Employee Costs
(5,000.00)	(3,907.52)	9111399	EMP HOUSE - 26 Hilton Way, Repairs and Maintenance	(13,000.00)	231	Materials and Contracts
(5,200.00)	(6,419.14)	9111400	EMP HOUSE - 26 Hilton Way, Utilities	(5,200.00)	240	Utilities
(1,429.41)	(1,572.34)	9111401	EMP HOUSE - 26 Hilton Way, Insurance	(1,603.99)	270	Insurance Premiums
(7,735.97)	(7,735.97)	9111402	EMP HOUSE - 26 Hilton Way, Depreciation	(9,536.00)	250	Depreciation
(461.31)	(458.62)	9111403	EMP HOUSE - 10 Hilton Way, Repairs and Maintenance	(623.16)	200	Employee Costs
(3,000.00)	(2,571.46)	9111403	EMP HOUSE - 10 Hilton Way, Repairs and Maintenance	(10,000.00)	231	Materials and Contracts
(3,000.00)	(3,131.46)	9111404	EMP HOUSE - 10 Hilton Way, Utilities	(5,000.00)	240	Utilities
(1,035.73)	(1,139.32)	9111405	EMP HOUSE - 10 Hilton Way, Insurance	(1,236.02)	270	Insurance Premiums
(7,879.99)	(7,879.99)	9111406	EMP HOUSE - 10 Hilton Way, Depreciation	(9,280.00)	250	Depreciation
(461.31)	(620.14)	9111407	EMP HOUSE - 21 Northmore Street, Repairs and Maintenance	(623.16)	200	Employee Costs
(3,000.00)	(1,108.25)	9111407	EMP HOUSE - 21 Northmore Street, Repairs and Maintenance	(3,000.00)	231	Materials and Contracts
(2,000.00)	(2,953.80)	9111408	EMP HOUSE - 21 Northmore Street, Utilities	(2,000.00)	240	Utilities
(763.06)	(921.56)	9111409	EMP HOUSE - 21 Northmore Street, Insurance	(990.70)	270	Insurance Premiums
(4,999.91)	(4,999.93)	9111410	EMP HOUSE - 21 Northmore Street, Depreciation	(6,000.00)	250	Depreciation
(461.31)	(2,902.15)	9111411	EMP HOUSE - 15 Northmore Street, Repairs and Maintenance	(623.16)	200	Employee Costs
(3,000.00)	(8,725.67)	9111411	EMP HOUSE - 15 Northmore Street, Repairs and Maintenance	(3,000.00)	231	Materials and Contracts
(2,000.00)	(2,190.92)	9111412	EMP HOUSE - 15 Northmore Street, Utilities	(2,000.00)	240	Utilities
(763.06)	(921.56)	9111413	EMP HOUSE - 15 Northmore Street, Insurance	(990.70)	270	Insurance Premiums
(4,999.91)	(4,999.93)	9111414	EMP HOUSE - 15 Northmore Street, Depreciation	(6,000.00)	250	Depreciation
(2,698.54)	(64.17)	9111415	EMP HOUSE - 8 Cheetham Way, Repairs and Maintenance	(2,963.47)	200	Employee Costs
(7,000.00)	(2,706.70)	9111415	EMP HOUSE - 8 Cheetham Way, Repairs and Maintenance	(10,000.00)	231	Materials and Contracts
(4,200.00)	(6,081.18)	9111416	EMP HOUSE - 8 Cheetham Way, Utilities	(5,000.00)	240	Utilities
(1,512.31)	(1,663.54)	9111417	EMP HOUSE - 8 Cheetham Way, Insurance	(1,486.05)	270	Insurance Premiums
(5,587.24)	(5,939.20)	9111418	EMP HOUSE - 8 Cheetham Way, Depreciation	(6,920.52)	250	Depreciation
(461.31)	-	9111423	EMP HOUSE - 20 Cheetham Way, Repairs and Maintenance	(623.16)	200	Employee Costs
(10,000.00)	(1,307.82)	9111423	EMP HOUSE - 20 Cheetham Way, Repairs and Maintenance	(13,000.00)	231	Materials and Contracts
(5,131.19)	(5,131.21)	9111424	EMP HOUSE - 20 Cheetham Way, Depreciation	(6,368.88)	250	Depreciation
(1,930.91)	(2,124.00)	9111425	EMP HOUSE - 20 Cheetham Way, Insurance	(1,976.69)	270	Insurance Premiums
(6,000.00)	(6,198.29)	9111426	EMP HOUSE - 20 Cheetham Way, Utilities	(5,000.00)	240	Utilities
(461.31)	(2,187.15)	9111427	EMP HOUSE - 18 Hilton Way, Repairs and Maintenance	(623.16)	200	Employee Costs
(13,000.00)	(14,427.77)	9111427	EMP HOUSE - 18 Hilton Way, Repairs and Maintenance	(5,000.00)	231	Materials and Contracts
(5,919.94)	(5,919.95)	9111428	EMP HOUSE - 18 Hilton Way, Depreciation	(6,960.00)	250	Depreciation
(9.99)	(10.98)	9111429	EMP HOUSE - 18 Hilton Way, Insurance	(990.70)	270	Insurance Premiums
(2,000.00)	(2,420.98)	9111430	EMP HOUSE - 18 Hilton Way, Utilities	(2,000.00)	240	Utilities
-	-	9111515	EMP HOUSE - 33 Thomas Street, Repairs and Maintenance	(2,000.00)	231	Materials and Contracts
-	-	9111518	EMP HOUSE - 33 Thomas Street, Utilities	(1,500.00)	240	Utilities
-	-	9111519	EMP HOUSE - 35 Thomas Street, Repairs and Maintenance	(2,000.00)	231	Materials and Contracts
-	-	9111522	EMP HOUSE - 33 Thomas Street, Utilities	(1,500.00)	240	Utilities
126,777.12	57,250.57	9110000	EMP HOUSE - Less: Employee Housing Expenses Reallocated	157,242.70	908	Employee Housing Allocations
(9,977.57)	(73,633.41)			-		
(11,382.57)	(67,418.41)			-		

**SHIRE OF NAREMBEEN
OPERATING INCOME AND EXPENSES
FOR THE YEAR ENDED 30 JUNE 2026**

2025 budget	2025 YTD actuals	GL/JOB - Account Description		2026 annual budget figures	IE	Income / Expense Category
SP 192 - Other Housing Income						
5,500.00	10,710.26	9221020	OTH HOUSE - 1/24 Doreen Street, Rent Received	12,000.00	156	Fees and Charges
5,500.00	9,654.28	9221021	OTH HOUSE - 2/24 Doreen Street, Rent Received	12,000.00	156	Fees and Charges
5,000.00	6,571.19	9223000	OTH HOUSE - 1/31 Currall Street, Rent Received	11,000.00	156	Fees and Charges
5,000.00	6,598.10	9223002	OTH HOUSE - 3/31 Currall Street, Rent Received	12,000.00	156	Fees and Charges
6,500.00	10,435.91	9221010	OTH HOUSE - 1/33 Currall Street, Rent Received	10,000.00	156	Fees and Charges
6,500.00	6,903.31	9221017	OTH HOUSE - 2/33 Currall Street, Rent Received	7,000.00	156	Fees and Charges
6,500.00	6,013.37	9221018	OTH HOUSE - 3/33 Currall Street, Rent Received	6,000.00	156	Fees and Charges
6,500.00	5,963.87	9221019	OTH HOUSE - 4/33 Currall Street, Rent Received	12,000.00	156	Fees and Charges
11,000.00	13,408.46	9221050	OTH HOUSE - 16 Hilton Way, Rent Received	20,200.00	156	Fees and Charges
875.53	875.53	9228000	OTH HOUSE - Self-Supporting Loan 127 Interest Received	349.49	160	Interest Received
40,500.00	32,822.73	9221016	OTH HOUSE - Other Reimbursements	30,000.00	113	Operating Grants
100,775.53	111,357.01			132,549.49		
SP 192 - Other Housing Income						
(8,179.18)	(6,592.71)	9212000	OTH HOUSE - Administration Allocated	(10,100.63)	909	Administration Allocations
(2,698.54)	(550.77)	9111419	OTH HOUSE - 16 Hilton Way, Repairs and Maintenance	(2,963.47)	200	Employee Costs
(3,000.00)	(977.04)	9111419	OTH HOUSE - 16 Hilton Way, Repairs and Maintenance	(3,000.00)	231	Materials and Contracts
(2,473.45)	-	9111419	OTH HOUSE - 16 Hilton Way, Repairs and Maintenance	(3,397.09)	900	Labour Overheads
(3,000.00)	(5,370.28)	9111420	OTH HOUSE - 16 Hilton Way, Utilities	(3,000.00)	240	Utilities
(1,671.95)	(1,839.16)	9111421	OTH HOUSE - 16 Hilton Way, Insurance	(1,726.65)	270	Insurance Premiums
(8,199.93)	(8,199.95)	9111422	OTH HOUSE - 16 Hilton Way, Depreciation	(10,200.00)	250	Depreciation
(978.53)	(221.24)	9111431	OTH HOUSE - 1/31 Currall Street, Repairs and Maintenance	(1,163.23)	200	Employee Costs
(3,000.00)	(842.95)	9111431	OTH HOUSE - 1/31 Currall Street, Repairs and Maintenance	(3,000.00)	231	Materials and Contracts
(896.91)	(187.04)	9111431	OTH HOUSE - 1/31 Currall Street, Repairs and Maintenance	(1,333.44)	900	Labour Overheads
(822.48)	(588.02)	9111432	OTH HOUSE - 1/31 Currall Street, Depreciation	(588.06)	250	Depreciation
(771.05)	(848.16)	9111433	OTH HOUSE - 1/31 Currall Street, Insurance	(2,344.66)	270	Insurance Premiums
(1,900.00)	(2,396.01)	9111434	OTH HOUSE - 1/31 Currall Street, Utilities	(2,000.00)	240	Utilities
(978.53)	(790.46)	9111435	OTH HOUSE - 2/31 Currall Street, Repairs and Maintenance	(1,163.23)	200	Employee Costs
(3,000.00)	(1,077.62)	9111435	OTH HOUSE - 2/31 Currall Street, Repairs and Maintenance	(3,000.00)	231	Materials and Contracts
(896.91)	(281.12)	9111435	OTH HOUSE - 2/31 Currall Street, Repairs and Maintenance	(1,333.44)	900	Labour Overheads
(822.48)	(588.02)	9111436	OTH HOUSE - 2/31 Currall Street, Depreciation	(588.06)	250	Depreciation
(2,000.00)	(2,282.29)	9111438	OTH HOUSE - 2/31 Currall Street, Utilities	(2,000.00)	240	Utilities
(978.53)	(35.83)	9111439	OTH HOUSE - 3/31 Currall Street, Repairs and Maintenance	(1,163.23)	200	Employee Costs
(3,000.00)	(924.35)	9111439	OTH HOUSE - 3/31 Currall Street, Repairs and Maintenance	(3,000.00)	231	Materials and Contracts
(896.91)	-	9111439	OTH HOUSE - 3/31 Currall Street, Repairs and Maintenance	(1,333.44)	900	Labour Overheads
(822.48)	(588.02)	9111440	OTH HOUSE - 3/31 Currall Street, Depreciation	(588.06)	250	Depreciation
(1,700.00)	(2,266.32)	9111442	OTH HOUSE - 3/31 Currall Street, Utilities	(2,000.00)	240	Utilities
(978.53)	(153.51)	9111443	OTH HOUSE - 1/33 Currall Street, Repairs and Maintenance	(1,163.23)	200	Employee Costs
(400.00)	(1,134.10)	9111443	OTH HOUSE - 1/33 Currall Street, Repairs and Maintenance	(3,000.00)	231	Materials and Contracts
(896.91)	(124.70)	9111443	OTH HOUSE - 1/33 Currall Street, Repairs and Maintenance	(1,333.44)	900	Labour Overheads
(335.42)	(323.87)	9111444	OTH HOUSE - 1/33 Currall Street, Depreciation	(631.70)	250	Depreciation
(524.41)	(576.84)	9111445	OTH HOUSE - 1/33 Currall Street, Insurance	(2,099.35)	270	Insurance Premiums
(1,500.00)	(1,873.13)	9111446	OTH HOUSE - 1/33 Currall Street, Utilities	(2,000.00)	240	Utilities
(978.53)	(51.91)	9111447	OTH HOUSE - 2/33 Currall Street, Repairs and Maintenance	(1,163.23)	200	Employee Costs
(3,000.00)	(868.57)	9111447	OTH HOUSE - 2/33 Currall Street, Repairs and Maintenance	(3,000.00)	231	Materials and Contracts
(896.91)	(31.18)	9111447	OTH HOUSE - 2/33 Currall Street, Repairs and Maintenance	(1,333.44)	900	Labour Overheads
(1,500.00)	(1,873.14)	9111450	OTH HOUSE - 2/33 Currall Street, Utilities	(1,500.00)	240	Utilities
(978.53)	(18.04)	9111451	OTH HOUSE - 3/33 Currall Street, Repairs and Maintenance	(1,163.23)	200	Employee Costs
(3,000.00)	(1,118.00)	9111451	OTH HOUSE - 3/33 Currall Street, Repairs and Maintenance	(3,000.00)	231	Materials and Contracts
(896.91)	-	9111451	OTH HOUSE - 3/33 Currall Street, Repairs and Maintenance	(1,333.44)	900	Labour Overheads
(1,500.00)	(1,873.13)	9111454	OTH HOUSE - 3/33 Currall Street, Utilities	(2,000.00)	240	Utilities
(978.53)	(18.04)	9111455	OTH HOUSE - 4/33 Currall Street, Repairs and Maintenance	(1,163.23)	200	Employee Costs
(3,000.00)	(730.10)	9111455	OTH HOUSE - 4/33 Currall Street, Repairs and Maintenance	(3,000.00)	231	Materials and Contracts
(896.91)	-	9111455	OTH HOUSE - 4/33 Currall Street, Repairs and Maintenance	(1,333.44)	900	Labour Overheads
(1,500.00)	(1,873.13)	9111458	OTH HOUSE - 4/33 Currall Street, Utilities	(2,000.00)	240	Utilities
(978.53)	(1,997.10)	9111459	OTH HOUSE - 1/24 Doreen Street, Repairs and Maintenance	(1,163.23)	200	Employee Costs
(10,000.00)	(6,736.29)	9111459	OTH HOUSE - 1/24 Doreen Street, Repairs and Maintenance	(3,000.00)	231	Materials and Contracts
(896.91)	(62.35)	9111459	OTH HOUSE - 1/24 Doreen Street, Repairs and Maintenance	(1,333.44)	900	Labour Overheads
(1,024.62)	(611.11)	9111460	OTH HOUSE - 1/24 Doreen Street, Depreciation	(611.14)	250	Depreciation
(651.50)	(716.66)	9111461	OTH HOUSE - 1/24 Doreen Street, Insurance	(1,240.74)	270	Insurance Premiums
(1,500.00)	(1,980.98)	9111462	OTH HOUSE - 1/24 Doreen Street, Utilities	(2,000.00)	240	Utilities
(978.53)	(54.24)	9111463	OTH HOUSE - 2/24 Doreen Street, Repairs and Maintenance	(1,163.23)	200	Employee Costs
(3,000.00)	(2,105.74)	9111463	OTH HOUSE - 2/24 Doreen Street, Repairs and Maintenance	(3,000.00)	231	Materials and Contracts
(896.91)	-	9111463	OTH HOUSE - 2/24 Doreen Street, Repairs and Maintenance	(1,333.44)	900	Labour Overheads
(1,024.62)	(611.11)	9111464	OTH HOUSE - 2/24 Doreen Street, Depreciation	(611.14)	250	Depreciation
(4,600.00)	(3,463.76)	9111466	OTH HOUSE - 2/24 Doreen Street, Utilities	(2,000.00)	240	Utilities
(3,000.00)	(685.85)	9111475	OTH HOUSE - 24 Cheetham Way, Repairs and Maintenance	(6,000.00)	231	Materials and Contracts
-	-	9111476	OTH HOUSE - 24 Cheetham Way, Depreciation	(16,116.60)	250	Depreciation
(1,500.00)	(4,866.69)	9111478	OTH HOUSE - 24 Cheetham Way, Utilities	(2,000.00)	240	Utilities
(875.53)	(875.53)	9211530	OTH HOUSE - Self-Supporting Loan 127 Interest Expense	(349.49)	260	Interest Paid
(106,200.00)	(63,180.00)	9229502	OTH HOUSE - Contractors and Consultants	(275,000.00)	231	Materials and Contracts
(15,000.00)	(15,000.00)	9229500	OTH HOUSE - Subscriptions and memberships and Memberships	(15,000.00)	231	Materials and Contracts
(246,565.69)	(157,688.92)			(425,126.86)		
(145,790.16)	(46,331.91)			(292,577.37)		

**SHIRE OF NAREMBEEN
OPERATING INCOME AND EXPENSES
FOR THE YEAR ENDED 30 JUNE 2026**

2025 budget	2025 YTD actuals	GL/JOB - Account Description		2026 annual budget figures	IE	Income / Expense Category
SP 101 - Rubbish Collection Income						
100,005.00	100,003.92	1012100	RUBBISH - Standard Collection Fees	97,313.56	156	Fees and Charges
24,392.00	42,278.08	1012101	RUBBISH - Additional Bin Fees	28,086.44	156	Fees and Charges
124,397.00	142,282.00			125,400.00		
SP 101 - Rubbish Collection Expenses						
(4,773.93)	(3,847.30)	1011200	RUBBISH - Administration Allocated	(5,256.67)	909	Administration Allocations
(300.00)	-	1011124	RUBBISH - Advertising and Communications	(300.00)	231	Materials and Contracts
(72,103.00)	(65,640.52)	1011122	RUBBISH - Household General Rubbish Collection Expense	(73,334.00)	231	Materials and Contracts
(42,294.00)	(38,727.46)	1011123	RUBBISH - Household Recycling Rubbish Collection Expense	(42,066.00)	231	Materials and Contracts
(10,000.00)	(4,286.40)	1021110	RUBBISH - Kerbside Collections	(10,000.00)	231	Materials and Contracts
(1,000.00)	-	1011126	RUBBISH - Postage, Printing and Stationery	(500.00)	231	Materials and Contracts
(130,470.93)	(119,829.33)			(131,456.67)		
(6,073.93)	22,452.67			(6,056.67)		
SP 102 - Bendering Waste Site Expenses						
(9,235.20)	(7,451.83)	1021200	BENDERING - Administration Allocated	(11,242.18)	909	Administration Allocations
(20,000.00)	(30,082.28)	1011131	BENDERING - Bendering Waste Site, Repairs and Maintenance	(30,000.00)	231	Materials and Contracts
(29,235.20)	(37,534.11)			(41,242.18)		
SP 103 - Transfer Station Expenses						
(2,386.96)	(1,942.36)	1011101	TRANSFER - Administration Allocated	(2,628.33)	909	Administration Allocations
(73,892.00)	(73,892.00)	1011130	TRANSFER - Contractors and Consultants	(73,892.00)	231	Materials and Contracts
(15,000.00)	(16,879.98)	1021102	TRANSFER - Bulk Recycling Collection	(17,500.00)	231	Materials and Contracts
(30,456.00)	(28,439.69)	1021120	TRANSFER - Bulk General Waste Collection	(30,000.00)	231	Materials and Contracts
(10,000.00)	(773.40)	1011106	TRANSFER - Waste Transfer Station, Repairs and Maintenance	(10,000.00)	231	Materials and Contracts
(12,289.22)	(13,500.16)	1021104	TRANSFER - Waste Transfer Station, Depreciation	(16,632.24)	250	Depreciation
(367.95)	(367.96)	1011104	TRANSFER - Waste Transfer Station, Insurance	(347.60)	270	Insurance Premiums
(142,005.17)	(138,505.37)			(151,000.17)		
(142,005.17)	(138,505.37)			(151,000.17)		
SP 103 - Town Planning Income						
1,000.00	441.00	1042600	PLANNING - Town Planning Application Fees	1,000.00	156	Fees and Charges
1,000.00	441.00			1,000.00		
SP 103 - Town Planning Income						
(8,364.90)	(6,742.17)	1041201	PLANNING - Administration Allocated	(11,291.66)	909	Administration Allocations
-	-	1041050	PLANNING - Advertising and Communications	(2,500.00)	231	Materials and Contracts
(6,000.00)	(3,975.00)	1041100	PLANNING - Contractors and Consultants	(11,000.00)	231	Materials and Contracts
(2,500.00)	-	1041052	PLANNING - Legal Expenses	(2,500.00)	231	Materials and Contracts
(16,864.90)	(10,717.17)			(27,291.66)		
(15,864.90)	(10,276.17)			(26,291.66)		
SP 105 - Cemetery Income						
3,500.00	2,886.90	1052100	CEMETERY - Internment Fees and Charges	1,000.00	156	Fees and Charges
3,000.00	1,017.64	1052101	CEMETERY - Niche Wall Fees and Charges	1,000.00	156	Fees and Charges
500.00	-	1052104	CEMETERY - Other Fees and Charges	500.00	156	Fees and Charges
7,500.00	3,904.54			2,500.00		
(2,000.00)	(1,017.63)	1051128	CEMETERY - COGS, Plaques and Monuments	(2,000.00)	231	Materials and Contracts
(2,000.00)	(1,017.63)			(2,000.00)		
5,500.00	2,886.91		Operating profit	500.00		
SP 105 - Cemetery Expenses						
(2,208.10)	(1,783.57)	1051211	CEMETERY - Administration Allocated	(3,796.87)	909	Administration Allocations
(8,728.40)	(49,163.95)	1051500	CEMETERY - Depreciation	(10,509.39)	250	Depreciation
(3,351.22)	(1,855.35)	1051127	CEMETERY - Gardening and Landscaping	(3,514.62)	200	Employee Costs
(500.00)	-	1051127	CEMETERY - Gardening and Landscaping	(500.00)	231	Materials and Contracts
(3,071.69)	(1,651.26)	1051127	CEMETERY - Gardening and Landscaping	(4,028.88)	900	Labour Overheads
(1,054.72)	(1,215.61)	1051125	CEMETERY - Grave Earthworks	(2,354.16)	200	Employee Costs
(966.74)	(1,122.25)	1051125	CEMETERY - Grave Earthworks	(2,698.62)	900	Labour Overheads
(130.74)	(130.74)	1051123	CEMETERY - Insurance	(264.19)	270	Insurance Premiums
-	(395.13)	1051112	CEMETERY - Repairs and Maintenance	(865.50)	200	Employee Costs
(1,000.00)	(951.82)	1051112	CEMETERY - Repairs and Maintenance	(1,000.00)	231	Materials and Contracts
-	(290.95)	1051112	CEMETERY - Repairs and Maintenance	(992.14)	900	Labour Overheads
(1,500.00)	(1,647.40)	1051124	CEMETERY - Utilities	(1,500.00)	240	Utilities
(22,511.61)	(61,071.33)			(32,024.38)		
(15,011.61)	(57,166.79)			(31,524.38)		

**SHIRE OF NAREMBEEN
OPERATING INCOME AND EXPENSES
FOR THE YEAR ENDED 30 JUNE 2026**

2025 budget	2025 YTD actuals	GL/JOB - Account Description		2026 annual budget figures	IE	Income / Expense Category
SP 107 - Community Resource Centre, Trading Profit						
1,000.00	-	1052124	CRC - Sales, Brochures and Pamphlets	1,000.00	156	Fees and Charges
3,000.00	3,464.20	1052127	CRC - Sales, Merchandise	3,000.00	156	Fees and Charges
12,500.00	14,569.72	1052126	CRC - Sales, Printing	12,500.00	156	Fees and Charges
7,500.00	-	1052530	CRC - Sales, Training and Workshops (GST)	3,750.00	156	Fees and Charges
7,500.00	-	1052520	CRC - Sales, Training and Workshops (GST-free)	3,750.00	156	Fees and Charges
3,500.00	5,020.67	1052521	CRC - Sales, Other Services	2,000.00	156	Fees and Charges
35,000.00	18,033.92			26,000.00		
(800.00)	-	1052361	CRC - COGS, Brochures and Pamphlets	(500.00)	231	Materials and Contracts
(7,500.00)	-	1052363	CRC - COGS, Contractors	(2,000.00)	231	Materials and Contracts
(3,500.00)	(907.55)	1052364	CRC - COGS, Merchandise	(2,000.00)	231	Materials and Contracts
(5,000.00)	(5,596.20)	1052362	CRC - COGS, Printing Supplies	(7,500.00)	231	Materials and Contracts
(16,800.00)	(6,503.75)			(12,000.00)		
18,200	11,530.17		Operating profit	14,000.00		
SP 107 - Community Resource Centre, Income						
31,000.00	37,248.86	1052122	CRC - Grant Funding, Events	25,000.00	113	Operating Grants
121,000.00	130,926.64	1052121	CRC - Grant Funding, Annual Operating	120,000.00	113	Operating Grants
2,000.00	1,218.61	1052129	CRC - Membership Income	1,000.00	156	Fees and Charges
25,455.00	48,500.00	1052125	CRC - Grant Funding, SOCK Week	24,455.00	113	Operating Grants
2,000.00	900.94	1052133	CRC - Room Hire	1,500.00	156	Fees and Charges
252,455.00	309,721.44			171,955.00		
SP 107 - Community Resource Centre Expenses						
(30,653.05)	(24,718.04)	1051201	CRC - Administration Allocated	(34,637.64)	909	Administration Allocations
(300.00)	(910.45)	1052353	CRC - Advertising and Communications	(300.00)	231	Materials and Contracts
-	(95.45)	1052533	CRC - Community Wellbeing Initiatives	(1,000.00)	231	Materials and Contracts
(2,500.00)	(1,347.27)	1052354	CRC - Conferences and Events	(2,500.00)	209	Other Employee Costs
(5,000.00)	(4,869.05)	1052534	CRC - Computer Equipment	(5,000.00)	231	Materials and Contracts
(194,000.00)	(206,048.37)	1051111	CRC - Employee Costs	(239,969.80)	200	Employee Costs
(1,000.00)	(49.93)	1052366	CRC - Staff Amenities	(1,000.00)	209	Other Employee Costs
(2,000.00)	(5,477.11)	1052357	CRC - Postage, Printing and Stationery	(2,000.00)	231	Materials and Contracts
(1,000.00)	(500.00)	1052375	CRC - Pre-employment medical	(500.00)	209	Other Employee Costs
(4,578.00)	(1,836.73)	1052358	CRC - Subscriptions and memberships	(3,200.00)	231	Materials and Contracts
(2,500.00)	(1,023.20)	1052359	CRC - Training and Development	(5,000.00)	209	Other Employee Costs
-	-	1052365	CRC - Uniforms	(2,000.00)	209	Other Employee Costs
-	-	1052368	CRC - Event supplies	(2,000.00)	231	Materials and Contracts
-	-	1052369	CRC - New events and initiatives	(20,000.00)	231	Materials and Contracts
(5,000.00)	(660.21)	C10	Seniors Events	(5,000.00)	231	Materials and Contracts
(1,500.00)	(357.45)	C12	Youth Week	(2,000.00)	231	Materials and Contracts
(1,803.57)	(1,370.14)	C17	Bin to Bin	(1,872.25)	200	Employee Costs
(6,543.30)	(8,317.54)	C17	Bin to Bin	(10,000.00)	231	Materials and Contracts
(1,653.13)	-	C17	Bin to Bin	(2,146.20)	900	Labour Overheads
-	(355.36)	C15	ANZAC Day	(400.00)	200	Employee Costs
(5,000.00)	(2,710.31)	C15	ANZAC Day	(4,500.00)	231	Materials and Contracts
(5,000.00)	(84.67)	CR15	Community Wellbeing	(5,000.00)	231	Materials and Contracts
-	-	CR16	Australia Day	(600.00)	200	Employee Costs
(10,000.00)	(8,047.44)	CR16	Australia Day	(9,500.00)	231	Materials and Contracts
(3,700.00)	(3,730.00)	CR17	Science Week	(3,700.00)	231	Materials and Contracts
-	(1,460.72)	CRC2	Triathlon	(5,904.79)	200	Employee Costs
(1,500.00)	(1,368.47)	CRC2	Triathlon	(3,500.00)	231	Materials and Contracts
-	-	CRC2	Triathlon	(6,768.78)	900	Labour Overheads
-	(383.17)	CRC3	Adult Workshops	(550.00)	200	Employee Costs
(1,000.00)	(536.60)	CRC3	Adult Workshops	(2,500.00)	231	Materials and Contracts
-	-	CRC4	Sock Week	(415.00)	200	Employee Costs
(30,000.00)	(37,890.10)	CRC4	Sock Week	(30,000.00)	231	Materials and Contracts
-	-	CRC5	Christmas Party	(600.00)	200	Employee Costs
(3,000.00)	(6,056.80)	CRC5	Christmas Party	(4,500.00)	231	Materials and Contracts
(1,500.00)	(340.91)	CRC6	Mental Health Week	(1,500.00)	231	Materials and Contracts
(1,500.00)	(2,098.92)	CRC7	Children's Week	(1,500.00)	231	Materials and Contracts
-	-	CRC8	Networking Events	(215.00)	200	Employee Costs
(500.00)	-	CRC8	Networking Events	(500.00)	231	Materials and Contracts
(600.00)	(292.55)	CRC9	School Holiday Activities	(600.00)	231	Materials and Contracts
(522,923.20)	(505,891.74)			(422,879.46)		
(252,268.20)	(184,640.13)			(236,924.46)		

**SHIRE OF NAREMBEEN
OPERATING INCOME AND EXPENSES
FOR THE YEAR ENDED 30 JUNE 2026**

2025 budget	2025 YTD actuals	GL/JOB - Account Description		2026 annual budget figures	IE	Income / Expense Category
SP 108 - Public Toilets						
(4,773.93)	(3,847.30)	1051255	TOILETS - Administration Allocated	(5,256.67)	909	Administration Allocations
(8,870.47)	(16,615.52)	1051251	TOILETS - Apex Park Toilets, Cleaning	(11,403.00)	200	Employee Costs
-	(342.34)	1051252	TOILETS - Apex Park Toilets, Repairs and Maintenance	(623.16)	200	Employee Costs
(500.00)	(1,178.62)	1051252	TOILETS - Apex Park Toilets, Repairs and Maintenance	(500.00)	231	Materials and Contracts
-	-	1051252	TOILETS - Apex Park Toilets, Repairs and Maintenance	(714.34)	900	Labour Overheads
(950.53)	(950.54)	1051260	TOILETS - Apex Park Toilets, Insurance	(1,030.43)	270	Insurance Premiums
(3,779.97)	(3,779.97)	1051258	TOILETS - Apex Park Toilets, Depreciation	(3,780.00)	250	Depreciation
(3,548.19)	(1,700.54)	1051253	TOILETS - Cemetery Toilets, Cleaning	(630.00)	200	Employee Costs
-	(442.41)	1051254	TOILETS - Cemetery Toilets, Repairs and Maintenance	(623.16)	200	Employee Costs
(500.00)	-	1051254	TOILETS - Cemetery Toilets, Repairs and Maintenance	(500.00)	231	Materials and Contracts
-	-	1051254	TOILETS - Cemetery Toilets, Repairs and Maintenance	(714.34)	900	Labour Overheads
(654.85)	-	1051259	TOILETS - Cemetery Toilets, Depreciation	(832.50)	250	Depreciation
(500.00)	(564.72)	1051263	TOILETS - 13 Churchill Street Toilets, Repairs and Maintenance	(500.00)	231	Materials and Contracts
(1,663.92)	-	1051266	TOILETS - 13 Churchill Street Toilets, Depreciation	(5,594.40)	250	Depreciation
(2,000.00)	(417.88)	1051261	TOILETS - Consumables	(2,000.00)	231	Materials and Contracts
(59,430.57)	(35,518.95)			(34,702.00)		
SP 111 - Public Halls and Buildings Income						
500.00	110.00	1132400	HALLS - Equipment and Venue Hire Fees	500.00	156	Fees and Charges
500.00	110.00			500.00		
SP 111 - Public Halls and Buildings Expenses						
(4,595.07)	(3,707.27)	1111200	HALLS - Administration Allocated	(12,120.51)	909	Administration Allocations
(461.31)	(281.90)	1481150	HALLS - 15 Thomas St (Snr Citz), Repairs and Maintenance	(623.16)	200	Employee Costs
(1,000.00)	(1,538.54)	1481150	HALLS - 15 Thomas St (Snr Citz), Repairs and Maintenance	(1,000.00)	231	Materials and Contracts
(422.84)	(259.49)	1481150	HALLS - 15 Thomas St (Snr Citz), Repairs and Maintenance	(714.34)	900	Labour Overheads
(1,000.00)	-	1481151	HALLS - 15 Thomas St (Snr Citz), Utilities	(1,000.00)	240	Utilities
(1,129.62)	(1,129.62)	1481152	HALLS - 15 Thomas St (Snr Citz), Insurance	(1,114.30)	270	Insurance Premiums
(6,937.46)	(6,937.46)	1481153	HALLS - 15 Thomas St (Snr Citz), Depreciation	(9,213.00)	250	Depreciation
(533.60)	-	1111123	HALLS - 30 Churchill Street (Men's Shed), Repairs and Maintenance	(553.92)	200	Employee Costs
(1,000.00)	(1,769.42)	1111123	HALLS - 30 Churchill Street (Men's Shed), Repairs and Maintenance	(2,500.00)	231	Materials and Contracts
(489.09)	-	1111123	HALLS - 30 Churchill Street (Men's Shed), Repairs and Maintenance	(634.97)	900	Labour Overheads
(1,000.00)	(41.89)	1111124	HALLS - 30 Churchill Street (Men's Shed), Utilities	(1,000.00)	240	Utilities
(2,267.02)	(2,060.92)	1111125	HALLS - 30 Churchill Street (Men's Shed), Insurance	(2,141.62)	270	Insurance Premiums
(26,616.36)	(26,616.38)	1111126	HALLS - 30 Churchill Street (Men's Shed), Depreciation	(28,387.50)	250	Depreciation
(2,145.13)	(563.35)	1151102	HALLS - 30 Longhurst Street (Old Church Museum), Repairs and Maintenance	(1,757.34)	200	Employee Costs
(1,000.00)	(884.08)	1151102	HALLS - 30 Longhurst Street (Old Church Museum), Repairs and Maintenance	(1,000.00)	231	Materials and Contracts
(1,966.20)	(155.87)	1151102	HALLS - 30 Longhurst Street (Old Church Museum), Repairs and Maintenance	(2,014.48)	900	Labour Overheads
(1,300.00)	(1,103.07)	1151103	HALLS - 30 Longhurst Street (Old Church Museum), Utilities	(1,000.00)	240	Utilities
(768.74)	(768.74)	1151105	HALLS - 30 Longhurst Street (Old Church Museum), Insurance	(858.61)	270	Insurance Premiums
(10,856.88)	(13,270.11)	1151106	HALLS - 30 Longhurst Street (Old Church Museum), Depreciation	(15,118.16)	250	Depreciation
(867.10)	(3,113.33)	1131102	HALLS - 32 Currall Street (Recreation Centre), Repairs and Maintenance	(1,523.28)	200	Employee Costs
(34,200.00)	(30,676.40)	1131102	HALLS - 32 Currall Street (Recreation Centre), Repairs and Maintenance	(25,000.00)	231	Materials and Contracts
(794.77)	(1,293.71)	1131102	HALLS - 32 Currall Street (Recreation Centre), Repairs and Maintenance	(1,746.17)	900	Labour Overheads
(3,600.00)	(38,485.65)	1131103	HALLS - 32 Currall Street (Recreation Centre), Utilities	(20,000.00)	240	Utilities
-	(2,839.70)	1131103	HALLS - 32 Currall Street (Recreation Centre), Utilities	(3,000.00)	231	Materials and Contracts
(24,936.81)	(25,845.91)	1131104	HALLS - 32 Currall Street (Recreation Centre), Insurance	(25,133.66)	270	Insurance Premiums
(178,215.93)	(164,963.07)	1131106	HALLS - 32 Currall Street (Recreation Centre), Depreciation	(186,922.55)	250	Depreciation
(25,873.00)	(25,872.84)	1131215	HALLS - 32 Currall Street (Recreation Centre), Loan 128 Interest	(23,780.16)	260	Interest Paid
(433.55)	(486.65)	1111115	HALLS - 39 Savage Street (Historical Museum), Repairs and Maintenance	(934.74)	200	Employee Costs
(10,000.00)	(1,363.34)	1111115	HALLS - 39 Savage Street (Historical Museum), Repairs and Maintenance	(10,000.00)	231	Materials and Contracts
(397.39)	(174.66)	1111115	HALLS - 39 Savage Street (Historical Museum), Repairs and Maintenance	(1,071.51)	900	Labour Overheads
(1,500.00)	(675.17)	1111116	HALLS - 39 Savage Street (Historical Museum), Utilities	(1,000.00)	240	Utilities
(1,583.28)	(1,582.55)	1111117	HALLS - 39 Savage Street (Historical Museum), Insurance	(1,793.64)	270	Insurance Premiums
(9,449.49)	(9,449.52)	1111118	HALLS - 39 Savage Street (Historical Museum), Depreciation	(10,892.60)	250	Depreciation
(433.55)	(1,647.13)	1111119	HALLS - Avoca Farm, Repairs and Maintenance	(450.06)	200	Employee Costs
(12,000.00)	(6,654.31)	1111119	HALLS - Avoca Farm, Repairs and Maintenance	(10,000.00)	231	Materials and Contracts
(397.39)	(1,509.79)	1111119	HALLS - Avoca Farm, Repairs and Maintenance	(515.91)	900	Labour Overheads
(1,572.00)	(1,376.15)	1481140	HALLS - Avoca Farm, Utilities	(1,000.00)	240	Utilities
(2,369.60)	(2,369.60)	1111121	HALLS - Avoca Farm, Insurance	(2,238.52)	270	Insurance Premiums
(433.55)	-	1111105	HALLS - Road Board, Repairs and Maintenance	(450.06)	200	Employee Costs
(25,000.00)	(884.67)	1111105	HALLS - Road Board, Repairs and Maintenance	(25,000.00)	231	Materials and Contracts
(397.39)	-	1111105	HALLS - Road Board, Repairs and Maintenance	(515.91)	900	Labour Overheads
(1,500.00)	-	1111106	HALLS - Road Board, Utilities	(1,500.00)	240	Utilities
(2,883.69)	(2,883.68)	1111108	HALLS - Road Board, Insurance	(2,792.84)	270	Insurance Premiums
(15,599.98)	(15,599.98)	1111109	HALLS - Road Board, Depreciation	(17,100.00)	250	Depreciation
(500.00)	(318.40)	1111107	HALLS - Spotter's Hut, Repairs and Maintenance	(500.00)	231	Materials and Contracts
(500.00)	(918.53)	1111111	HALLS - Spotter's Hut, Utilities	(500.00)	240	Utilities
(560.91)	(651.83)	1111113	HALLS - Spotter's Hut, Insurance	(568.00)	270	Insurance Premiums
(1,539.94)	(1,539.95)	1111114	HALLS - Spotter's Hut, Depreciation	(3,388.00)	250	Depreciation
(877.07)	(3,179.93)	1111102	HALLS - Town Hall, Repairs and Maintenance	(1,710.06)	200	Employee Costs
(25,000.00)	(4,177.25)	1111102	HALLS - Town Hall, Repairs and Maintenance	(25,000.00)	231	Materials and Contracts
(803.92)	(140.29)	1111102	HALLS - Town Hall, Repairs and Maintenance	(515.91)	900	Labour Overheads
(4,500.00)	(5,037.21)	1111101	HALLS - Town Hall, Utilities	(4,500.00)	240	Utilities
(109.87)	(109.86)	1111103	HALLS - Town Hall, Insurance	(103.79)	270	Insurance Premiums
(61,976.72)	(55,531.13)	1111104	HALLS - Town Hall, Depreciation	(60,931.22)	250	Depreciation
(500.00)	(278.40)	1131182	HALLS - Train Station, Repairs and Maintenance	(500.00)	231	Materials and Contracts
(1,000.00)	(674.26)	1131183	HALLS - Train Station, Utilities	(1,000.00)	240	Utilities
(1,466.41)	(1,466.42)	1131184	HALLS - Train Station, Insurance	(1,385.29)	270	Insurance Premiums
-	-	1131185	HALLS - Train Station, Depreciation	(31,114.00)	250	Depreciation

**SHIRE OF NAREMBEEN
OPERATING INCOME AND EXPENSES
FOR THE YEAR ENDED 30 JUNE 2026**

2025 budget	2025 YTD actuals	GL/JOB - Account Description		2026 annual budget figures	IE	Income / Expense Category
SP 112 - Garden Expenses						
(8,543.76)	(6,891.58)	1121111	GARDENS - Administration Allocated	(10,123.12)	909	Administration Allocations
(33,126.44)	(42,749.74)	1121110	GARDENS - Apex Park	(25,011.45)	200	Employee Costs
(2,400.00)	(154.38)	1121110	GARDENS - Apex Park	(5,000.00)	231	Materials and Contracts
(30,363.33)	(5,434.70)	1121110	GARDENS - Apex Park	(28,671.14)	900	Labour Overheads
(18,913.96)	(26,249.45)	1121114	GARDENS - Caravan Park	(18,244.74)	200	Employee Costs
(2,400.00)	-	1121114	GARDENS - Caravan Park	(5,000.00)	231	Materials and Contracts
(17,336.33)	(6,000.05)	1121114	GARDENS - Caravan Park	(20,914.32)	900	Labour Overheads
-	(64.55)	1121120	GARDENS - Chemicals and Fertilisers	(5,000.00)	231	Materials and Contracts
(5,182.32)	(8,616.16)	1121112	GARDENS - Clock Tower	(5,400.72)	200	Employee Costs
(2,400.00)	-	1121112	GARDENS - Clock Tower	(5,000.00)	231	Materials and Contracts
(4,750.06)	(1,989.43)	1121112	GARDENS - Clock Tower	(6,190.96)	900	Labour Overheads
-	(441.06)	1121112	GARDENS - Clock Tower	(1,000.00)	240	Utilities
(862.22)	(902.41)	1121125	GARDENS - Clock Tower, Depreciation	(902.45)	250	Depreciation
(16,795.93)	(17,956.26)	1121116	GARDENS - Depreciation	(17,956.53)	250	Depreciation
(10,969.09)	(18,140.12)	1121113	GARDENS - Town Hall	(11,521.54)	200	Employee Costs
(2,400.00)	-	1121113	GARDENS - Town Hall	(4,000.00)	231	Materials and Contracts
(10,054.14)	(4,054.86)	1121113	GARDENS - Town Hall	(13,207.37)	900	Labour Overheads
(19,671.86)	(33,514.46)	1121115	GARDENS - Townsite	(33,172.08)	200	Employee Costs
(2,400.00)	(6,502.17)	1121115	GARDENS - Townsite	(3,000.00)	231	Materials and Contracts
(18,031.01)	(70,039.08)	1121115	GARDENS - Townsite	(38,025.84)	900	Labour Overheads
-	(638.49)	1121115	GARDENS - Townsite	(1,000.00)	240	Utilities
-	-	1121126	GARDENS - Jones Park	(3,000.00)	231	Materials and Contracts
(216,600.45)	(261,378.59)			(261,342.26)		
SP 113 - Sport and Recreation Income						
7,000.00	11,486.32	1132150	SPORT - Gym Membership Fees	8,500.00	156	Fees and Charges
534.35	534.35	5305051	SPORT - Narembeen Bowling Club Interest Received	457.38	160	Interest Received
205,647.00	201,627.00	1100008	SPORT - Club Night Lights Grant Funding (tennis, hockey & oval switchboard)	200,000.00	114	Non-Operating Grants
110,977.00	80,548.19	1100009	SPORT - Sporting Club and Community Group Contributions	227,000.00	114	Non-Operating Grants
7,565.74	1,126,220.28			435,957.38		
SP 113 - Sport and Recreation Expenses						
(46,130.02)	(37,203.11)	1131300	SPORT - Administration Allocated	(52,335.05)	909	Administration Allocations
(24,278.80)	(4,744.81)	1131110	SPORT - Town Oval and Hockey Fields, Repairs and Maintenance	(23,645.46)	200	Employee Costs
(35,000.00)	(32,940.13)	1131110	SPORT - Town Oval and Hockey Fields, Repairs and Maintenance	(30,000.00)	231	Materials and Contracts
(22,253.68)	(18,361.38)	1131110	SPORT - Town Oval and Hockey Fields, Repairs and Maintenance	(27,105.28)	900	Labour Overheads
(17,260.00)	(19,603.53)	1131111	SPORT - Town Oval and Hockey Fields, Utilities	(22,000.00)	240	Utilities
(1,129.42)	(1,129.42)	1131113	SPORT - Town Oval and Hockey Fields, Insurance	(3,456.33)	270	Insurance Premiums
(12,494.46)	(23,609.92)	1131114	SPORT - Town Oval and Hockey Fields, Depreciation	(31,040.81)	250	Depreciation
(4,500.00)	(5,776.42)	1131181	SPORT - Gym, Repairs and Maintenance	(6,000.00)	231	Materials and Contracts
(1,546.00)	(2,037.87)	1131186	SPORT - Gym, Utilities	(1,500.00)	240	Utilities
(1,903.67)	(1,903.66)	1131187	SPORT - Gym, Insurance	(1,798.36)	270	Insurance Premiums
(13,486.40)	(13,486.42)	1131188	SPORT - Gym, Depreciation	(16,095.00)	250	Depreciation
(2,500.00)	(1,188.27)	1131189	SPORT - Gym, Equipment Replacement and Maintenance	(12,500.00)	231	Materials and Contracts
(3,000.00)	(436.80)	1131156	SPORT - Mount Arrowsmith Tennis Club, Repairs and Maintenance	(1,500.00)	231	Materials and Contracts
(1,864.51)	(1,864.52)	1131158	SPORT - Mount Arrowsmith Tennis Club, Insurance	(3,336.31)	270	Insurance Premiums
(14,092.94)	(12,576.13)	1131159	SPORT - Mount Arrowsmith Tennis Club, Depreciation	(24,474.89)	250	Depreciation
(28,659.40)	(29,051.07)	1131155	SPORT - Mount Arrowsmith Tennis Courts, Depreciation	(29,051.10)	250	Depreciation
(1,000.00)	(518.40)	1131165	SPORT - Mount Walker Tennis Club, Repairs and Maintenance	(2,000.00)	231	Materials and Contracts
(13,614.71)	(2,462.32)	1131168	SPORT - Mount Walker Tennis Club, Depreciation	(5,072.00)	250	Depreciation
(22,494.37)	(32,258.45)	1131164	SPORT - Mount Walker Tennis Courts, Depreciation	(32,409.14)	250	Depreciation
(3,500.00)	(3,461.68)	1131132	SPORT - Narembeen Bowling Green, Repairs and Maintenance	(3,000.00)	231	Materials and Contracts
(500.00)	-	1131133	SPORT - Narembeen Bowling Green, Utilities	(3,000.00)	240	Utilities
(2,277.21)	(2,277.20)	1131134	SPORT - Narembeen Bowling Green, Insurance	(2,887.19)	270	Insurance Premiums
(26,803.11)	(25,961.49)	1131135	SPORT - Narembeen Bowling Green, Depreciation	(25,961.51)	250	Depreciation
(534.35)	(534.35)	1131217	SPORT - Narembeen Bowling Green, Loan 131 Interest	(457.38)	260	Interest Paid
-	-	1131105	SPORT - Narembeen Tennis Courts, Repairs and Maintenance	(3,000.00)	231	Materials and Contracts
(500.00)	(3,253.31)	1131107	SPORT - Narembeen Tennis Courts, Utilities	(3,500.00)	240	Utilities
(2,638.77)	(2,638.78)	1131108	SPORT - Narembeen Tennis Courts, Insurance	(3,425.00)	270	Insurance Premiums
(27,993.27)	(28,328.93)	1131109	SPORT - Narembeen Tennis Courts, Depreciation	(36,728.98)	250	Depreciation
(5,000.00)	(2,476.50)	1131148	SPORT - Narembeen Netball Courts, Repairs and Maintenance	(18,000.00)	231	Materials and Contracts
(1,500.00)	-	1131149	SPORT - Narembeen Netball Courts, Utilities	(1,500.00)	240	Utilities
(1,922.24)	(1,922.24)	1131150	SPORT - Narembeen Netball Courts, Insurance	(1,825.72)	270	Insurance Premiums
(13,343.00)	(13,477.03)	1131151	SPORT - Narembeen Netball Courts, Depreciation	(13,788.88)	250	Depreciation
(2,534.61)	(2,592.94)	1131203	SPORT - Walker Lake Exercise Equipment & Walk Trail, Depreciation	(2,592.98)	250	Depreciation
-	(58.60)	1131204	SPORT - Narembeen Skate Park, Repairs and Maintenance	(2,500.00)	231	Materials and Contracts
(13,417.80)	(17,209.28)	1131206	SPORT - Narembeen Skate Park, Depreciation	(17,209.32)	250	Depreciation
(4,335.50)	(5,927.17)	1131202	SPORT - Town Dam, Repairs and Maintenance	(4,500.60)	200	Employee Costs
(23,200.00)	(729.53)	1131202	SPORT - Town Dam, Repairs and Maintenance	(5,000.00)	231	Materials and Contracts
(3,973.87)	(3,121.11)	1131202	SPORT - Town Dam, Repairs and Maintenance	(5,159.13)	900	Labour Overheads
(11,225.00)	(1,681.61)	1131250	SPORT - Town Dam, Utilities	(2,000.00)	240	Utilities
(124.65)	(124.64)	1131251	SPORT - Town Dam, Insurance	(171.72)	270	Insurance Premiums
(1,769.93)	(1,769.92)	1131252	SPORT - Town Dam, Depreciation	(1,770.00)	250	Depreciation
(16,600.00)	(16,604.55)	1132175	SPORT - Contributions to Sporting Groups		284	Other Expenses
(410,332.63)	(377,028.56)			(483,298.16)		
(402,766.89)	749,191.72			(47,340.78)		

**SHIRE OF NAREMBEEN
OPERATING INCOME AND EXPENSES
FOR THE YEAR ENDED 30 JUNE 2026**

2025 budget	2025 YTD actuals	GL/JOB - Account Description		2026 annual budget figures	IE	Income / Expense Category
SP 114 - Library Expenses						
(1,193.48)	(961.80)	1141201	LIBRARY - Administration Allocated	(1,314.17)	909	Administration Allocations
(500.00)	(388.47)	1141302	LIBRARY - Books	(500.00)	231	Materials and Contracts
(1,000.00)	(2,520.96)	1141301	LIBRARY - Events and Workshops	(1,000.00)	200	Employee Costs
-	-	1141301	LIBRARY - Events and Workshops	(1,000.00)	231	Materials and Contracts
(4,756.15)	-	1141100	LIBRARY - Management and Maintenance	(2,500.00)	200	Employee Costs
(7,449.63)	(3,871.23)			(6,314.17)		
(7,449.63)	(3,871.23)			(6,314.17)		
SP 114 - Other Recreation Income						
50,000.00	50,000.00	1133101	OTH COM - Community Benefit Fund, Contributions Received	30,000.00	171	Other Income
50,000.00	50,000.00			30,000.00		
SP 114 - Other Recreation Expenses						
(61,000.00)	(56,949.08)	1131218	Community Benefit Fund (GON & SON)	(40,000.00)	284	Other Expenses
(61,000.00)	(56,949.08)			(40,000.00)		
(11,000.00)	(6,949.08)			(10,000.00)		
SP 122 - Road Income						
85,044.00	707,972.70	1212500	ROADS - Financial Assistance Grants	490,000.00	113	Operating Grants
305,245.00	305,245.00	1212100	ROADS - Main Roads Direct Grant	305,245.00	113	Operating Grants
973,371.00	1,013,325.90	1222300	ROADS - Heavy Vehicle Road Improvement Charge		114	Non-Operating Grants
	414,647.68	1212200	ROADS - Regional Road Group (RRG) Grant Funding	592,000.00	114	Non-Operating Grants
	489,346.52	1212600	ROADS - Roads to Recovery (R2R) Grant Funding	740,000.00	114	Non-Operating Grants
	793,984.05	1212801	ROADS - Wheatbelt Secondary Freight Network (WSFN) Grant Funding	467,613.83	114	Non-Operating Grants
1,363,660.00	2,026,543.60			2,594,858.83		
SP 122 - Road Expenses						
(64,224.50)	(51,798.64)	1221200	ROADS - Administration Allocated	(74,745.77)	909	Administration Allocations
(14,300.00)	(800.00)	1221202	ROADS - Contractors and Consultants	(18,000.00)	231	Materials and Contracts
(1,442,605.20)	(1,409,971.36)	1221110	ROADS - Depreciation	(1,441,368.29)	250	Depreciation
-	(152.40)	1221152	ROADS - Footpath Maintenance	(3,115.80)	200	Employee Costs
-	(140.28)	1221152	ROADS - Footpath Maintenance	(3,571.71)	900	Labour Overheads
(15,000.00)	(16,472.69)	1221100	ROADS - Street Lighting, Utilities	(15,000.00)	240	Utilities
-	-	1221101	ROADS - Street Lighting, Insurance	(134.92)	270	Insurance Premiums
-	(8,428.82)	1221109	ROADS - Street Lighting, Depreciation	(8,428.97)	250	Depreciation
(9,000.00)	(6,222.72)	1221170	ROADS - Street Sweeping	(9,000.00)	231	Materials and Contracts
-	(1,133.01)	1221160	ROADS - Street Tree Maintenance	(1,869.48)	200	Employee Costs
(25,000.00)	(20,404.55)	1221160	ROADS - Street Tree Maintenance	(25,000.00)	231	Materials and Contracts
-	(548.35)	1221160	ROADS - Street Tree Maintenance	(2,143.02)	900	Labour Overheads
-	(316.91)	1221195	ROADS - Townsite Drainage, Repairs and Maintenance	(1,938.72)	200	Employee Costs
(5,000.00)	(260.00)	1221195	ROADS - Townsite Drainage, Repairs and Maintenance	(5,000.00)	231	Materials and Contracts
-	(93.52)	1221195	ROADS - Townsite Drainage, Repairs and Maintenance	(2,222.39)	900	Labour Overheads
(17,382.87)	-	1221196	ROADS - Townsite Drainage, Depreciation	(20,354.35)	250	Depreciation
(3,000.00)	(2,114.12)	1221190	ROADS - Traffic Management Signage	(3,000.00)	231	Materials and Contracts
(19,523.52)	(36,535.08)	1221180	ROADS - Weed Spraying	(16,572.13)	200	Employee Costs
(15,000.00)	(11,878.91)	1221180	ROADS - Weed Spraying	(15,000.00)	231	Materials and Contracts
(17,895.04)	(8,495.54)	1221180	ROADS - Weed Spraying	(18,996.98)	900	Labour Overheads
(3,079.30)	(3,079.30)	1221151	ROADS - Miscellaneous Road Infrastructure, Insurance	(3,007.09)	270	Insurance Premiums
(32,685.08)	(27,358.78)	1221153	ROADS - Miscellaneous Road Infrastructure, Depreciation	(9,276.70)	250	Depreciation
(441,227.39)	(431,380.70)	1221105	ROADS - Road Maintenance	(381,271.78)	200	Employee Costs
(156,905.62)	(30,703.15)	1221105	ROADS - Road Maintenance	(170,000.00)	231	Materials and Contracts
(404,809.96)	(6,467.32)	1221105	ROADS - Road Maintenance	(437,059.69)	900	Labour Overheads
(2,691,638.48)	(2,305,229.86)			(2,686,077.80)		
(1,327,978.48)	(278,686.26)			(91,218.96)		
SP 125 - Airport Income						
5,000.00	5,522.51	1252300	AERO - Airfield Lease Income	5,000.00	156	Fees and Charges
5,000.00	1,243.34	1252310	AERO - Airfield, Reimbursement for Utilities	2,500.00	156	Fees and Charges
5,000.00	5,522.51			7,500.00		
SP 125 - Airport Expenses						
(3,078.40)	(2,483.91)	1251200	AERO - Administration Allocated	(3,747.39)	909	Administration Allocations
(856.96)	(1,055.49)	1251100	AERO - Airfield, Repairs and Maintenance	(3,046.56)	200	Employee Costs
(2,500.00)	(548.40)	1251100	AERO - Airfield, Repairs and Maintenance	(2,500.00)	231	Materials and Contracts
(785.48)	(588.54)	1251100	AERO - Airfield, Repairs and Maintenance	(3,492.33)	900	Labour Overheads
(5,000.00)	(3,438.77)	1251101	AERO - Airfield, Utilities	(5,000.00)	240	Utilities
(1,033.53)	(1,033.54)	1251102	AERO - Airfield, Insurance	(1,025.42)	270	Insurance Premiums
(38,947.69)	(38,533.06)	1251103	AERO - Airfield, Depreciation	(39,133.31)	250	Depreciation
(7,220.84)	(4,947.14)			(57,945.02)		
(2,220.84)	575.37			(50,445.02)		

**SHIRE OF NAREMBEEN
OPERATING INCOME AND EXPENSES
FOR THE YEAR ENDED 30 JUNE 2026**

2025 budget	2025 YTD actuals	GL/JOB - Account Description		2026 annual budget figures	IE	Income / Expense Category
SP 131 - Caravan Park Trading Income						
75,000.00	106,794.82	1322100	CARAVAN - Accommodation and Site Fees	100,000.00	156	Fees and Charges
1,460.00	2,278.18	1322101	CARAVAN - Washing Machine Fees	2,000.00	156	Fees and Charges
76,460.00	109,073.00			102,000.00		
SP 131 - Caravan Park Cost of Goods Sold						
(86,737.34)	(103,558.22)	1321106	CARAVAN - COGS, Cleaning and Site Preparation	(60,746.40)	200	Employee Costs
(34,440.45)	(28,436.45)	1321108	CARAVAN - COGS, Laundry	(23,623.60)	200	Employee Costs
(121,177.79)	(131,994.67)			(84,370.00)		
(44,718)	(22,921.67)	Caravan Park Trading Profit		17,630.00		
SP 131 - Caravan Park Expenses						
(27,480.32)	(22,159.31)	1322121	CARAVAN - Administration Allocated	(27,534.92)	909	Administration Allocations
		1321128	CARAVAN - Booking administration fees	(3,000.00)	231	Materials and Contracts
(12,201.07)	(19,416.55)	1321101	CARAVAN - Caravan Park, Repairs and Maintenance	(20,336.00)	200	Employee Costs
(8,000.00)	(15,273.76)	1321101	CARAVAN - Caravan Park, Repairs and Maintenance	(20,000.00)	231	Materials and Contracts
(11,183.37)	(249.40)	1321101	CARAVAN - Caravan Park, Repairs and Maintenance	(3,968.56)	900	Labour Overheads
(15,000.00)	(18,876.61)	1321103	CARAVAN - Caravan Park, Utilities	(17,500.00)	240	Utilities
(4,144.18)	(4,144.18)	1321102	CARAVAN - Caravan Park, Insurance	(4,422.93)	270	Insurance Premiums
(30,418.71)	(30,518.93)	1321100	CARAVAN - Caravan Park, Depreciation	(32,067.70)	250	Depreciation
(2,000.00)	(2,014.36)	1321125	CARAVAN - Subscriptions and memberships and Memberships	(2,268.00)	231	Materials and Contracts
(110,427.65)	(112,931.44)			(131,098.11)		
(155,145.44)	(135,853.11)			(113,468.11)		
SP 132 - Tourism Expenses						
(30,783.99)	(24,830.11)	1321105	TOURISM - Administration Allocated	(37,473.93)	909	Administration Allocations
(5,000.00)	(3,168.15)	1321109	TOURISM - Advertising and Promotion	(5,000.00)	231	Materials and Contracts
(1,500.00)	-	1321113	TOURISM - Postage, Printing and Stationery	(1,500.00)	231	Materials and Contracts
(6,000.00)	(8,476.44)	1321117	TOURISM - Signs and Displays	(6,000.00)	231	Materials and Contracts
(10,675.00)	(9,968.18)	1321104	TOURISM - Subscriptions and memberships and Memberships	(9,550.00)	231	Materials and Contracts
-	-	1321116	TOURISM - Employee Costs	(27,361.09)	200	Employee Costs
		1321118	TOURISM - Tourist sites, repairs and maintenance	(2,000.00)	231	Materials and Contracts
(53,958.99)	(46,442.88)			(88,885.02)		
SP 133 - Building and Development Income						
50.00	-	1332300	BUILDING - BCITF Levy Commissions	50.00	156	Fees and Charges
1,500.00	3,064.98	1332200	BUILDING - Building License Application Fees	1,000.00	156	Fees and Charges
200.00	-	1332100	BUILDING - Septic Tank Application Fees	50.00	156	Fees and Charges
1,750.00	3,064.98			1,100.00		
SP 133 - Building and Development Expenses						
(2,208.10)	(1,783.57)	1331201	BUILDING - Administration Allocated	(9,492.18)	909	Administration Allocations
(1,000.00)	(409.93)	1338000	BUILDING - Contractors and Consultants	(1,000.00)	231	Materials and Contracts
(2,000.00)	(902.40)	1338001	BUILDING - Legal Fees	(2,000.00)	231	Materials and Contracts
(5,208.10)	(4,076.90)			(12,492.18)		
(3,458.10)	(1,011.92)			(11,392.18)		

**SHIRE OF NAREMBEEN
OPERATING INCOME AND EXPENSES
FOR THE YEAR ENDED 30 JUNE 2026**

2025 budget	2025 YTD actuals	GL/JOB - Account Description			2026 annual budget figures	IE	Income / Expense Category
SP 134 - Commercial Buildings Income							
5,000.00	5,090.96	1482114	COM BUILD - 1/10-12 Doreen Street (CJ Batty), Rent Received	4,727.00	156	Fees and Charges	
5,000.00	4,227.30	1482115	COM BUILD - 2/10-12 Doreen Street (Laird), Rent Received	4,727.00	156	Fees and Charges	
3,000.00	2,399.94	1482109	COM BUILD - 2/8 Churchill Street (Aus Post), Rent Received	3,072.00	156	Fees and Charges	
5,000.00	4,338.81	1482110	COM BUILD - 3/8 Churchill Street (Aus Post), Rent Received	3,072.00	156	Fees and Charges	
3,100.00	3,050.00	1482101	COM BUILD - 1/19 Churchill Street (Pharmacy), Rent Received	3,100.00	156	Fees and Charges	
21,100.00	19,107.01			18,698.00			
SP 134 - Commercial Buildings Expenses							
(4,773.93)	(3,847.30)	1481300	COM BUILD - Administration Allocated	(5,256.67)	909	Administration Allocations	
(1,000.00)	(398.40)	1481130	COM BUILD - 1/10-12 Doreen Street (CJB Carpentry), Repairs and Maintenance	(1,000.00)	231	Materials and Contracts	
(1,500.00)	(1,077.54)	1481132	COM BUILD - 1/10-12 Doreen Street (CJB Carpentry), Utilities	(1,500.00)	240	Utilities	
(531.36)	(531.36)	1481133	COM BUILD - 1/10-12 Doreen Street (CJB Carpentry), Insurance	(1,113.36)	270	Insurance Premiums	
(1,539.97)	(3,079.95)	1481134	COM BUILD - 1/10-12 Doreen Street (CJB Carpentry), Depreciation	(1,880.00)	250	Depreciation	
(1,000.00)	(471.55)	1481131	COM BUILD - 2/10-12 Doreen Street (Vacant), Repairs and Maintenance	(1,000.00)	231	Materials and Contracts	
(1,500.00)	(1,077.57)	1481135	COM BUILD - 2/10-12 Doreen Street (Vacant), Utilities	(1,500.00)	240	Utilities	
(1,539.97)	-	1481137	COM BUILD - 2/10-12 Doreen Street (Vacant), Depreciation	(1,880.00)	250	Depreciation	
(1,000.00)	(640.43)	1481116	COM BUILD - 1/8 Churchill Street (WACHS), Repairs and Maintenance	(1,000.00)	231	Materials and Contracts	
(1,500.00)	(2,053.81)	1481122	COM BUILD - 1/8 Churchill Street (WACHS), Utilities	(1,500.00)	240	Utilities	
(372.21)	(463.13)	1481123	COM BUILD - 1/8 Churchill Street (WACHS), Insurance	(1,368.11)	270	Insurance Premiums	
-	-	1481124	COM BUILD - 1/8 Churchill Street (WACHS), Depreciation	(1,109.33)	250	Depreciation	
(1,000.00)	(640.42)	1481117	COM BUILD - 2/8 Churchill Street (Aus Post), Repairs and Maintenance	(1,000.00)	231	Materials and Contracts	
(1,000.00)	(2,269.42)	1481125	COM BUILD - 2/8 Churchill Street (Aus Post), Utilities	(1,500.00)	240	Utilities	
-	-	1481127	COM BUILD - 2/8 Churchill Street (Aus Post), Depreciation	(1,109.33)	250	Depreciation	
(1,000.00)	(640.42)	1481118	COM BUILD - 3/8 Churchill Street (Aus Post), Repairs and Maintenance	(1,000.00)	231	Materials and Contracts	
(1,500.00)	(1,838.20)	1481128	COM BUILD - 3/8 Churchill Street (Aus Post), Utilities	(1,500.00)	240	Utilities	
-	(1,522.63)	1481155	COM BUILD - 3/8 Churchill Street (Aus Post), Depreciation	(1,109.33)	250	Depreciation	
(10,000.00)	(7,265.43)	7511120	COM BUILD - 13 Churchill Street (Old Dentist), Repairs and Maintenance	(3,000.00)	231	Materials and Contracts	
(1,000.00)	(4,248.54)	7511121	COM BUILD - 13 Churchill Street (Old Dentist), Utilities	(3,500.00)	240	Utilities	
(494.90)	(585.81)	7511122	COM BUILD - 13 Churchill Street (Old Dentist), Insurance	(877.48)	270	Insurance Premiums	
(1,500.00)	(709.08)	1481111	COM BUILD - 1/19 Churchill Street (Pharmacy), Repairs and Maintenance	(1,500.00)	231	Materials and Contracts	
(9,499.98)	-	7511019	COM BUILD - 1/19 Churchill Street (Pharmacy), Depreciation	(11,000.00)	250	Depreciation	
(8,391.31)	(6,862.03)	1051650	COM BUILD - 2/19 Churchill Street (CRC), Repairs and Maintenance	(7,875.00)	200	Employee Costs	
(1,500.00)	(5,180.68)	1051650	COM BUILD - 2/19 Churchill Street (CRC), Repairs and Maintenance	(4,000.00)	231	Materials and Contracts	
-	(1,652.37)	1051647	COM BUILD - 2/19 Churchill Street (CRC), Utilities	(2,500.00)	231	Materials and Contracts	
(10,000.00)	(8,914.79)	1051647	COM BUILD - 2/19 Churchill Street (CRC), Utilities	(7,500.00)	240	Utilities	
(10,328.25)	-	1051649	COM BUILD - 2/19 Churchill Street (CRC), Depreciation	(39,649.75)	250	Depreciation	
(1,500.00)	(2,130.95)	7511020	COM BUILD - 5/19 Churchill Street (GP), Repairs and Maintenance	(1,500.00)	231	Materials and Contracts	
(2,600.00)	(2,869.03)	7511021	COM BUILD - 5/19 Churchill Street (GP), Utilities	(2,600.00)	240	Utilities	
(12,171.43)	-	7511023	COM BUILD - 5/19 Churchill Street (GP), Depreciation	(11,000.00)	250	Depreciation	
(443.52)	(166.50)	1481115	COM BUILD - 6/19 Churchill Street (Pop-Up Shop), Repairs and Maintenance	(630.00)	200	Employee Costs	
(1,000.00)	(708.18)	1481115	COM BUILD - 6/19 Churchill Street (Pop-Up Shop), Repairs and Maintenance	(1,000.00)	231	Materials and Contracts	
(700.00)	(851.55)	1481119	COM BUILD - 6/19 Churchill Street (Pop-Up Shop), Utilities	(700.00)	240	Utilities	
(903.89)	(903.90)	1481120	COM BUILD - 6/19 Churchill Street (Pop-Up Shop), Insurance	(3,717.49)	270	Insurance Premiums	
(9,499.98)	-	1481121	COM BUILD - 6/19 Churchill Street (Pop-Up Shop), Depreciation	(11,000.00)	250	Depreciation	
(10,000.00)	(3,665.65)	1481170	COM BUILD - 5 Churchill Street (REED), Repairs and Maintenance	(10,000.00)	231	Materials and Contracts	
(463.64)	(453.78)	1481171	COM BUILD - 5 Churchill Street (REED), Utilities	(500.00)	240	Utilities	
(607.66)	(607.66)	1481172	COM BUILD - 5 Churchill Street (REED), Insurance	(1,028.44)	270	Insurance Premiums	
(3,354.94)	(3,354.96)	1481173	COM BUILD - 5 Churchill Street (REED), Depreciation	(4,290.00)	250	Depreciation	
(135,365.76)	(80,864.22)			(156,694.31)			
(114,265.76)	(61,757.21)			(137,996.31)			
SP 136 - Other Economic Services Income							
500.00	-	1322110	OTH ECON - Trailer-Mounted Generator, Hire Fees	500.00	156	Fees and Charges	
-	-	1322111	OTH ECON - Trailer-Mounted Scoreboard, Hire Fees	500.00	156	Fees and Charges	
5,000.00	10,558.66	1362100	OTH ECON - Standpipes, Usage Fees	5,000.00	156	Fees and Charges	
33,000.00	45,426.58	1482118	OTH ECON - Tampia Village, Rent Received	41,000.00	156	Fees and Charges	
7,000.00	11,037.60	1052400	OTH ECON - Community Bus Hire Charges	7,000.00	156	Fees and Charges	
50,708.00	72,226.52			54,000.00			
SP 136 - Other Economic Services Expenses							
(2,208.10)	(1,783.57)	1361200	OTH ECON - Administration Allocated	(9,492.18)	909	Administration Allocations	
(1,650.00)	(2,017.65)	1481107	OTH ECON - Saleyards, Utilities	(1,650.00)	240	Utilities	
(71.91)	(71.92)	1481108	OTH ECON - Saleyards, Insurance	(67.93)	270	Insurance Premiums	
(9,384.50)	(9,661.41)	1341100	OTH ECON - Saleyards, Depreciation	(9,775.82)	250	Depreciation	
(5,000.00)	(17,612.15)	1361100	OTH ECON - Standpipes, Repairs and Maintenance	(10,000.00)	231	Materials and Contracts	
(10,000.00)	(17,690.26)	1361150	OTH ECON - Standpipes, Utilities	(10,000.00)	240	Utilities	
(241.50)	(241.50)	1361160	OTH ECON - Standpipes, Insurance	(228.14)	270	Insurance Premiums	
(1,055.23)	(4,504.07)	1361120	OTH ECON - Standpipes, Depreciation	(5,957.11)	250	Depreciation	
-	(1,571.50)	1361130	OTH ECON - Standpipes, Subscription and memberships	(1,650.00)	231	Materials and Contracts	
(2,800.00)	-	1361121	OTH ECON - Subscriptions and Memberships	(650.00)	231	Materials and Contracts	
		1341106	OTH ECON - Trailer-Mounted Generator, Repairs and Maintenance	(500.00)	231	Materials and Contracts	
		1341107	OTH ECON - Trailer-Mounted Scoreboard, Repairs and Maintenance	(500.00)	231	Materials and Contracts	
(36,411.24)	(59,060.34)			(50,471.18)			
14,296.76	13,166.18			3,528.82			

**SHIRE OF NAREMBEEN
OPERATING INCOME AND EXPENSES
FOR THE YEAR ENDED 30 JUNE 2026**

2025 budget	2025 YTD actuals	GL/JOB - Account Description		2026 annual budget figures	IE	Income / Expense Category
SP 137 - Swimming Pool Expenses						
(14,008.45)	(11,299.14)	1121200	POOL - Administration Allocated	(22,456.05)	909	Administration Allocations
(500.00)	(50.00)	1121101	POOL - Advertising and Communications	(500.00)	231	Materials and Contracts
(6,500.00)	(9,044.81)	1121150	POOL - Chemicals	(7,000.00)	231	Materials and Contracts
(96,300.00)	(110,949.45)	1121500	POOL - Contractors	(92,700.00)	231	Materials and Contracts
(8,000.00)	(11,083.85)	1121181	POOL - Pool Building, Repairs and Maintenance	(15,000.00)	231	Materials and Contracts
(4,544.43)	(4,544.44)	1121183	POOL - Pool Building, Insurance	(13,492.43)	270	Insurance Premiums
(28,208.91)	(384.95)	1121184	POOL - Pool Building, Depreciation	(15,571.60)	250	Depreciation
(2,000.00)	(1,545.59)	1121106	POOL - Postage, Printing and Stationery	(2,000.00)	231	Materials and Contracts
(3,433.30)	(3,085.83)	1121177	POOL - Swimming Pool, Repairs and Maintenance	(2,614.56)	200	Employee Costs
(12,000.00)	(4,619.32)	1121177	POOL - Swimming Pool, Repairs and Maintenance	(15,000.00)	231	Materials and Contracts
(3,146.92)	(296.16)	1121177	POOL - Swimming Pool, Repairs and Maintenance	(2,997.12)	900	Labour Overheads
(30,000.00)	(49,486.56)	1121178	POOL - Swimming Pool, Utilities	(40,000.00)	240	Utilities
(73,679.83)	(115,691.49)	1121180	POOL - Swimming Pool, Depreciation	(107,478.94)	250	Depreciation
(5,401.59)	(5,401.59)	1121104	POOL - Swimming Pool, Loan 125 Interest	(3,547.80)	260	Interest Paid
(298,347.28)	(373,768.60)			(340,358.50)		
(298,347.28)	(373,768.60)			(340,358.50)		
SP 140 - Administration Income						
500.00	487.32	4222000	ADMIN - Fees and Charges, Customer Requests	500.00	156	Fees and Charges
15,000.00	12,198.04	4224000	ADMIN - Licensing Commission Received	10,000.00	171	Other Income
15,500.00	14,769.45			10,500.00		
SP 140 - Administration Expenses						
(20,161.39)	(10,267.41)	4211020	ADMIN - 1 Longhurst Street (Admin), Repairs and Maintenance	(26,064.96)	200	Employee Costs
(8,000.00)	(9,982.96)	4211020	ADMIN - 1 Longhurst Street (Admin), Repairs and Maintenance	(8,000.00)	231	Materials and Contracts
-	(11,789.63)	1431400	ADMIN - 1 Longhurst Street (Admin), Utilities	(10,000.00)	231	Materials and Contracts
(30,000.00)	(22,837.23)	1431400	ADMIN - 1 Longhurst Street (Admin), Utilities	(20,000.00)	240	Utilities
(4,698.24)	(8,672.39)	4211050	ADMIN - 1 Longhurst Street (Admin), Insurance	(5,334.70)	270	Insurance Premiums
(31,050.52)	(39,523.37)	4211000	ADMIN - 1 Longhurst Street (Admin), Depreciation	(44,278.51)	250	Depreciation
(500.00)	-	4211500	ADMIN - Advertising and Communications	(500.00)	231	Materials and Contracts
(12,000.00)	(10,506.97)	4211800	ADMIN - Bank Charges and Merchant Fees	(12,000.00)	284	Other Expenses
(10,000.00)	(8,371.58)	4211300	ADMIN - Computer Equipment	(5,000.00)	231	Materials and Contracts
(65,000.00)	(70,307.50)	4212700	ADMIN - Contractors and Consultants	(12,000.00)	231	Materials and Contracts
		4212701	ADMIN - Cultural Development	(2,500.00)	209	Other Employee Costs
(500.00)	-	4128200	ADMIN - Debt Written Off	(500.00)	284	Other Expenses
-	-	4211550	ADMIN - Employee Relocation Costs	(1,000.00)	209	Other Employee Costs
		4211555	ADMIN - Employee Recognition Program (gifts)	(2,500.00)	209	Other Employee Costs
(10,000.00)	(3,042.34)	4212010	ADMIN - Executive Vehicle Costs	(10,000.00)	231	Materials and Contracts
-	(3,206.53)	4212010	ADMIN - Executive Vehicle Costs (Depreciation)	(20,559.69)	250	Depreciation
(45,000.00)	(22,260.79)	4212800	ADMIN - Fringe Benefits Tax	(37,000.00)	209	Other Employee Costs
(66,624.00)	(61,673.74)	4215000	ADMIN - Insurance	(81,021.50)	270	Insurance Premiums
-	(5,023.16)	4211370	ADMIN - IT Equipment, Depreciation	(16,506.73)	250	Depreciation
(1,500.00)	-	4212300	ADMIN - Legal Fees	(1,500.00)	231	Materials and Contracts
(65,000.00)	(73,192.81)	4211360	ADMIN - Managed IT Services	(65,000.00)	231	Materials & Contracts
(10,800.00)	(8,040.64)	4211200	ADMIN - Office Equipment	(5,000.00)	231	Materials and Contracts
(2,000.00)	(1,750.00)	4211120	ADMIN - Pre-Employment Medical	(1,000.00)	209	Other Employee Costs
(6,000.00)	(6,656.35)	4211100	ADMIN - Postage, Printing and Stationery	(6,000.00)	231	Materials and Contracts
(31,259.00)	(15,756.93)	4220000	ADMIN - Reallocation of Net Employee Housing Costs	(63,333.20)	908	Employee Housing Allocations
(66,700.00)	(49,786.26)	4211350	ADMIN - Software Subscriptions	(47,000.00)	231	Materials and Contracts
(2,000.00)	(3,138.96)	4217000	ADMIN - Staff Recruitment	(2,000.00)	209	Other Employee Costs
(2,000.00)	(1,703.53)	1431401	ADMIN - Staff Amenities	(2,000.00)	209	Other Employee Costs
(21,264.00)	(28,855.77)	4212400	ADMIN - Subscriptions and memberships	(21,592.00)	231	Materials and Contracts
-	(1,300.45)	4212400	ADMIN - Subscriptions and memberships	(1,700.00)	209	Other Employee Costs
(25,000.00)	(16,520.81)	4213200	ADMIN - Training and Development	(25,000.00)	209	Other Employee Costs
(3,000.00)	(521.71)	4212100	ADMIN - Uniforms and Clothing	(4,000.00)	209	Other Employee Costs
(711,490.95)	(760,220.56)	4218000	ADMIN - Wages	(768,213.85)	200	Employee Costs
(1,440.00)	(4,843.00)	4211552	ADMIN - Work Health and Safety, Contractors and Consultants	(9,636.00)	231	Materials and Contracts
1,157,888.11	933,812.70	4212001	ADMIN - Less: Allocation of Net Administration Overheads	1,327,241.13	909	Administration Allocations
(118,360.00)	(306,226.86)			(10,500.00)		
(102,860.00)	(291,457.41)					
SP 141 - Private Works Income						
6,500.00	7,193.74	1412400	PW - Private Works Income		156	Fees and Charges
6,500.00	7,193.74					
SP 141 - Private Works Expenses						
(3,700.00)	(1,978.60)	1411130	PW - Private Works Expenses		200	Employee Costs
-	-	1411130	PW - Private Works Expenses		231	Materials and Contracts
-	(1,622.60)	1411130	PW - Private Works Expenses		900	Labour Overheads
-	(880.75)	1411130	PW - Private Works Expenses		901	Plant Overheads
-	(517.00)	1411130	PW - Private Works Expenses		902	Plant Depreciation
(3,700.00)	(4,998.95)					
2,800.00	2,194.79					

**SHIRE OF NAREMBEEN
OPERATING INCOME AND EXPENSES
FOR THE YEAR ENDED 30 JUNE 2026**

2025 budget	2025 YTD actuals	GL/JOB - Account Description		2026 annual budget figures	IE	Income / Expense Category
SP 143 - Public Works Overheads Income						
100,000.00	119,474.21	1472100	WORKS - Insurance Reimbursement, Workers Compensation		171	Other Income
10,560.00	4,303.00	1431000	WORKS - Reallocation of Net Employee Housing Income		908	Employee Housing Allocations
-	42,960.23	1431001	WORKS - Profit on sale of assets		130	Profit on Disposal of Assets
-	11,579.45	1431002	WORKS - Reimbursements		171	Other Income
110,560.00	178,316.89					
SP 143 - Public Works Overheads Expenses						
(89,855.79)	(72,463.84)	1431150	WORKS - Administration Allocated	(105,115.14)	909	Administration Allocations
(62,978.23)	(115,379.81)	1431700	WORKS - Annual Leave	(65,555.95)	200	Employee Costs
(1,500.00)	(1,469.13)	1431626	WORKS - Conferences and Events	(1,500.00)	209	Other Employee Costs
		1431651	WORKS - Contractors and Consultants	(20,000.00)	231	Materials and Contracts
(89,000.00)	(55,595.00)	1431170	WORKS - Employee Housing Allowance	(93,600.00)	200	Employee Costs
(25,000.00)	(25,632.49)	1431180	WORKS - Employee Industrial Allowance	(25,348.96)	200	Employee Costs
(500.00)	(234.25)	1431632	WORKS - Employee Licensing	(1,000.00)	209	Other Employee Costs
(176,000.00)	(153,199.25)	1431200	WORKS - Executive Employee Costs	(180,594.30)	200	Employee Costs
(8,000.00)	(1,697.83)	1431110	WORKS - Executive Vehicle Costs	(5,000.00)	231	Materials and Contracts
(35,307.00)	(50,883.48)	1431665	WORKS - Insurance	(41,007.42)	270	Insurance Premiums
(15,000.00)	(14,347.93)	1441120	WORKS - Minor Plant and Equipment	(15,000.00)	231	Materials and Contracts
(23,166.56)	(57,860.85)	1431600	WORKS - Personal Leave	(24,316.86)	200	Employee Costs
(5,000.00)	(3,871.34)	1431650	WORKS - Postage, Printing and Stationery	(5,000.00)	231	Materials and Contracts
(1,500.00)	(500.00)	1431107	WORKS - Pre-Employment Medicals	(1,500.00)	209	Other Employee Costs
(50,966.43)	(6,204.68)	1431143	WORKS - Public holidays	(53,497.10)	200	Employee Costs
(39,500.00)	(41,493.64)	1432000	WORKS - Reallocation of Net Employee Housing Costs	(67,909.50)	908	Employee Housing Allocations
(6,000.00)	(1,452.24)	1431631	WORKS - Signs	(6,000.00)	231	Materials and Contracts
(9,700.00)	(8,703.30)	1431628	WORKS - Subscriptions and Memberships	(9,200.00)	231	Materials and Contracts
(208,910.47)	(168,497.54)	1431500	WORKS - Superannuation	(217,408.71)	200	Employee Costs
(9,685.26)	(23,022.32)	1431101	WORKS - Training and Development	(24,155.55)	200	Employee Costs
(15,000.00)	(13,088.36)	1431101	WORKS - Training and Development	(15,000.00)	209	Other Employee Costs
(12,360.00)	(4,700.60)	1431302	WORKS - Work Health and Safety, Contractors and Consultants	(8,900.00)	231	Materials and Contracts
(10,000.00)	(8,657.19)	1431800	WORKS - Work Health and Safety, Protective Clothing	(10,000.00)	209	Other Employee Costs
(500.00)	(174.00)	1431303	WORKS - Work Health and Safety, Subscriptions and Memberships	(1,744.00)	231	Materials and Contracts
(15,000.00)	(1,720.21)	1431301	WORKS - Work Health and Safety, Training and Development	(15,000.00)	209	Other Employee Costs
(2,000.00)	(590.63)	1431305	WORKS - Work Health and Safety Supplies	(2,000.00)	231	Materials and Contracts
(79,144.00)	(67,419.70)	1471200	WORKS - Workers Compensation	(77,228.25)	200	Employee Costs
(7,096.38)	(16,282.64)	1221102	WORKS - 33 Mount Walker Road (Depot), Repairs and Maintenance	(5,145.48)	200	Employee Costs
(10,000.00)	(9,772.95)	1221102	WORKS - 33 Mount Walker Road (Depot), Repairs and Maintenance	(20,000.00)	231	Materials and Contracts
(2,131.06)	(3,004.41)	1221103	WORKS - 33 Mount Walker Road (Depot), Utilities	(2,500.00)	240	Utilities
-	(1,217.98)	1221103	WORKS - 33 Mount Walker Road (Depot), Utilities	(1,500.00)	231	Materials and Contracts
(2,923.47)	(3,089.65)	1221106	WORKS - 33 Mount Walker Road (Depot), Insurance	(2,997.25)	270	Insurance Premiums
(13,292.69)	(13,414.65)	1221107	WORKS - 33 Mount Walker Road (Depot), Depreciation	(13,689.40)	250	Depreciation
937,244.14	590,218.04	1431690	WORKS - Less: Allocation of Net Public Works Overheads	1,138,413.87	900	Labour Overheads
(90,066.00)	(383,916.60)					
20,494.00	(205,599.71)					
SP 143 - Plant and Vehicle Expenses (Depreciation)						
(411,805.77)	(438,534.97)	1491100	PLANT - Depreciation	(560,224.40)	250	Depreciation
411,805.77	323,728.50	1441210	PLANT - Less: Depreciation Allocated to Works	510,224.40	902	Plant Depreciation
-	(114,806.47)			(50,000.00)		
SP 143 - Plant and Vehicle Income (Plant Overheads)						
89,960.00	-	1442200	PLANT - Profit on Sale of Assets	16,000.00	130	Profit on Disposal of Assets
-	38,856.00	1442500	Fuel Tax Credits received	35,000.00	171	Other Income
89,960.00	38,856.00			51,000.00		
SP 143 - Plant and Vehicle Expenses (Plant Overheads)						
(16,000.00)	(16,724.95)	1431103	PLANT - Mechanic Administration	(13,606.32)	200	Employee Costs
(5,200.00)	(5,200.00)	1431152	PLANT - Tool Allowance	(5,200.00)	200	Employee Costs
(26,897.42)	(21,635.95)	1441100	PLANT - Insurance	(27,207.00)	270	Insurance Premiums
(220,000.00)	(158,540.88)	1441200	PLANT - Fuel	(220,000.00)	231	Materials and Contracts
(25,000.00)	(43,459.30)	1441300	PLANT - Tyres	(25,000.00)	231	Materials and Contracts
(150,000.00)	(131,997.76)	1441400	PLANT - Parts and Fluids	(150,000.00)	231	Materials and Contracts
(90,000.00)	(78,661.01)	1441500	PLANT - Mechanic's Repair Wages	(90,097.28)	200	Employee Costs
(10,000.00)	(45.91)	1441600	PLANT - Licensing	(10,000.00)	284	Other Expenses
(5,000.00)	(3,553.99)	1441800	PLANT - Tools and Equipment	(5,000.00)	231	Materials and Contracts
(3,000.00)	-	1441900	PLANT - Loss on Sale of Assets	(43,000.00)	245	Loss on Sale of Assets
477,260.48	476,186.76	1441220	PLANT - Less Costs Allocated to Works	484,299.54	901	Plant Overheads
(73,836.94)	16,367.01			(104,811.06)		
16,123.06	55,223.01			(53,811.06)		
16,123.06	(59,583.46)			(103,811.06)		



Schedule of Fees and Charges 2026

Schedule of Fees and Charges for the year ended 30 June 2026



FEE DESCRIPTION		Ex-GST	GST	TOTAL
GOVERNANCE				
Administration services				
4221600	Administration fee on rates instalments, per instalment	\$ 10.00	\$ -	\$ 10.00
3121600	Rate enquiry fee	\$ 45.45	\$ 4.55	\$ 50.00
4222000	Document/building plan search fee	\$ 67.27	\$ 6.73	\$ 74.00
3121600	Request for rate book	\$ 68.18	\$ 6.82	\$ 75.00
4222000	Administration fee for sale of Shire plates	\$ 20.00	\$ 2.00	\$ 22.00
4222000	Request for electoral roll	\$ 67.27	\$ 6.73	\$ 74.00
4222000	Handling fee to return goods to customers	Cost + 20%		
Freedom of Information Requests				
Fees as per Freedom of Information Regulations 1993, Schedule 1				
4222000	Application fee	\$ 30.00	\$ -	\$ 30.00
4222000	Actioning FOI request, administrative handling (per hour or part thereof)	\$ 30.00	\$ -	\$ 30.00
4222000	Actioning FOI request, supervision (per hour or part thereof)	\$ 30.00	\$ -	\$ 30.00
4222000	Actioning FOI request, postage	At Cost		
4222000	Actioning FOI request, duplicating tape, film or electronic documents	At Cost		
4222000	Advanced deposit - for estimated costs in excess of \$300	75% of estimate		
LAW, ORDER AND PUBLIC SAFETY				
Dog Control				
Fees as per Dog Regulations 2013, Section 17				
Dog Registrations are for the year ending 31 October				
5223000	1 year registration of unsterilised dog, standard	\$ 50.00	\$ -	\$ 50.00
5223000	1 year registration of unsterilised dog, pensioner	\$ 25.00	\$ -	\$ 25.00
5223000	3 year registration of unsterilised dog, standard	\$ 120.00	\$ -	\$ 120.00
5223000	3 year registration of unsterilised dog, pensioner	\$ 60.00	\$ -	\$ 60.00
5223000	Lifetime registration of unsterilised dog, standard	\$ 250.00	\$ -	\$ 250.00
5223000	Lifetime registration of unsterilised dog, pensioner	\$ 125.00	\$ -	\$ 125.00
5223000	1 year registration of dog, standard	\$ 20.00	\$ -	\$ 20.00
5223000	1 year registration of dog, pensioner	\$ 10.00	\$ -	\$ 10.00
5223000	3 year registration of dog, standard	\$ 42.50	\$ -	\$ 42.50
5223000	3 year registration of dog, pensioner	\$ 21.25	\$ -	\$ 21.25
5223000	Lifetime registration of dog, standard	\$ 100.00	\$ -	\$ 100.00
5223000	Lifetime registration of dog, pensioner	\$ 50.00	\$ -	\$ 50.00
5223000	Additional annual registration fee for dangerous dog	\$ 50.00	\$ -	\$ 50.00
5223000	Lifetime registration of guide dog	No charge		
5223000	Dogs used for droving or tending stock	25% of Applicable Standard Fee		
5223000	Dog-related fines and penalties as per Dog Regulations 2013, Section 33			
Shire administrative charges				
5223000	Application to keep more than the legally permitted number of dogs	\$ 272.73	\$ 27.27	\$ 300.00
5223000	Application for dog registration (cost per dog)	\$ 100.00	\$ 10.00	\$ 110.00
5223000	Dog surrender fee	\$ 100.00	\$ 10.00	\$ 110.00
5223000	Replacement dog tag	\$ 10.00	\$ 1.00	\$ 11.00

Schedule of Fees and Charges for the year ended 30 June 2026



FEE DESCRIPTION		Ex-GST	GST	TOTAL	
Cat Control					
Fees as per Cat Regulations 2012, Schedule 3					
Cat Registrations are for the year ending 31 October					
5223000	Part-year registration (registered from 1 June), standard	\$ 10.00	\$ -	\$ 10.00	
5223000	Part-year registration (registered from 1 June), pensioner	\$ 5.00	\$ -	\$ 5.00	
5223000	1 year registration, standard	\$ 20.00	\$ -	\$ 20.00	
5223000	1 year registration, pensioner	\$ 10.00	\$ -	\$ 10.00	
5223000	3 year registration, standard	\$ 42.50	\$ -	\$ 42.50	
5223000	3 year registration, pensioner	\$ 21.25	\$ -	\$ 21.25	
5223000	Lifetime registration, standard	\$ 100.00	\$ -	\$ 100.00	
5223000	Lifetime registration, pensioner	\$ 50.00	\$ -	\$ 50.00	
5223000	Application to grant or renew approval to breed cats, per cat	\$ 100.00	\$ -	\$ 100.00	
5221000	Administration fee for application or renewal or approval to breed cats	\$ 75.00	\$ 7.50	\$ 82.50	
LAW, ORDER AND PUBLIC SAFETY					
Shire administrative charges					
5223000	Application to keep more than the legally permitted number of cats	\$ 272.73	\$ 27.27	\$ 300.00	
5223000	Application for additional cat (cost per cat)	\$ 100.00	\$ 10.00	\$ 110.00	
5223000	Cat surrender fee	\$ 100.00	\$ 10.00	\$ 110.00	
Impounding and transporting of animals					
Ordinary hours (8am - 5pm)					
5221000	Seizing of pets or livestock for return or local impounding (per animal)	\$ 55.00	\$ 5.00	\$ 60.00	
5221000	Transporting livestock or animals back to owner after being locally impounded (per animal)	\$ 55.00	\$ 5.00	\$ 60.00	
After ordinary hours (after 5pm)					
5221000	Seizing of pets or livestock for return or local impounding (per animal)	\$ 234.15	\$ 23.42	\$ 257.57	
5221000	Transporting livestock or animals back to owner after being locally impounded (per animal)	\$ 234.15	\$ 23.42	\$ 257.57	
Local pound fees					
5221000	Local pound, day fee	\$ 5.00	\$ 0.50	\$ 5.50	
5221000	Local daily maintenance fee of impounded animals	\$ 10.00	\$ 1.00	\$ 11.00	
Impounding and transporting to another district					
5221000	Seizing of cats or dogs requiring impounding outside Narembeen	\$ 200.00	\$ 20.00	\$ 220.00	
5221000	Seizing and returning cats or dogs requiring impounding outside Narembeen	\$ 400.00	\$ 40.00	\$ 440.00	
5221000	Animals impounded outside of Narembeen, daily maintenance fee	\$ 27.27	\$ 2.73	\$ 30.00	
Animal trapping					
5221000	Trap hire (per day, per trap)	\$ 9.09	\$ 0.91	\$ 10.00	
5221000	Trap hire bond (per trap)	\$ 100.00	\$ -	\$ 100.00	
HEALTH					
Septic Applications					
Fees as per Health (Treatment of Sewerage and Disposal of Effluent and Liquid Waste) Regulations 1974					
7524010	Application fee for the approval of an apparatus under Regulation 4	\$ 118.00	\$ -	\$ 118.00	
7524010	Fee for the issuance of a permit to use an apparatus	\$ 118.00	\$ -	\$ 118.00	
Food Businesses - (Governing Legislation - Food Act 2008)					
7524010	Registration - new or transfer of ownership	*	\$ 160.50	\$ -	\$ 160.50
7524010	Annual Inspection - low risk	*	\$ 53.50	\$ -	\$ 53.50
7524010	Annual Inspection - medium and high risk	*	\$ 107.00	\$ -	\$ 107.00
*(charitable and community groups exempt)					
7524010	Food vendors trading in public places - annual fee	\$ 156.00	\$ -	\$ 156.00	
7524010	Mobile food vendors - per application	\$ 75.00	\$ -	\$ 75.00	
7524010	Mobile food vendors (charity, local sporting, community groups) - per application	\$ -	\$ -	\$ -	

Schedule of Fees and Charges for the year ended 30 June 2026



FEE DESCRIPTION		Ex-GST	GST	TOTAL	
Offensive Trades					
Fees as per Health (Offensive Trades Fees) Regulations 1976, Regulation 3					
Lodging Houses - (Governing Legislation - Health Act (Misc. Prov) Act 1911)					
7524010	Registration - new and annual renewal pursuant to Health Local Laws 2016	*	\$ 192.50	\$ -	\$ 192.50
Public Buildings & Events					
7524010	Application to construct, alter or amend	*	\$ 500.00	\$ -	\$ 500.00
7524010	Annual inspection	*	\$ 100.00	\$ -	\$ 100.00
*(charitable and community groups exempt)					
7524010	Private swimming pool inspection fee (required every four years)		\$ 61.00	\$ -	\$ 61.00
7524010	Private swimming pool inspection, written report		\$ 160.45	\$ 16.05	\$ 176.50
Labour					
7524010	EHO hourly rate *charged at the Shire's discretion on requests that take an excessive amount of time		\$ 127.27	\$ 12.73	\$ 140.00
COMMUNITY AMENITIES					
Rubbish Collection					
1012100	Domestic refuse and recycle charge, per annum (1 bin each)		\$ 395.58	\$ -	\$ 395.58
1012100	Domestic refuse and recycle charge, additional bin per annum		\$ 395.58	\$ -	\$ 395.58
Bendering Waste Site (Shire of Corrigin fees and charges)					
n/a	Bulk commercial/industrial waste (per tonne)	As per the Shire of Corrigin's adopted fees and charges. The Shire of Narembeen cannot collect and remit these fees; this is for information purposes only.			
n/a	Bulk demolition waste (per tonne)				
n/a	Wrapped asbestos waste (per m³)				
n/a	Contaminated waste soil (per tonne)				
n/a	Add: asbestos mobilisation/treatment fee (cost + 30%)				
n/a	Refuse delivery - skip bins 3m³				
n/a	Refuse delivery - skip bins 4.5m³				
n/a	Refuse delivery - hook bins 10m³				
n/a	Refuse delivery - hook bins 12m³				
n/a	Refuse delivery - hook bins 15m³				
n/a	Administration/supervisor fees (per hour)				
Cemetery charges					
1052100	Copy, transfer or renewal of right of burial		\$ 30.00	\$ 3.00	\$ 33.00
1052100	Reserve or purchase land for grave, including right of burial		\$ 400.00	\$ 40.00	\$ 440.00
1052100	Grave internment fees, week day		\$ 727.27	\$ 72.73	\$ 800.00
1052100	Grave internment fees, weekends and public holidays		\$ 1,000.00	\$ 100.00	\$ 1,100.00
1052100	Grave internment fees, additional fee for short notice (less than 3 days)		\$ 181.82	\$ 18.18	\$ 200.00
1052100	Reserve or purchase of Niche Wall allocation, including right of burial		\$ 50.00	\$ 5.00	\$ 55.00
1052100	Niche Wall interment including plaque installation, week day		\$ 100.00	\$ 10.00	\$ 110.00
1052100	Niche Wall interment including plaque installation, weekends and public holidays		\$ 200.00	\$ 20.00	\$ 220.00
1052100	Burial plaques		Cost + 10%		
1052100	Re-opening of grave, week day		\$ 727.27	\$ 72.73	\$ 800.00
1052100	Re-opening of grave, weekends		\$ 1,000.00	\$ 100.00	\$ 1,100.00
1052100	Re-internment of ashes		\$ 40.91	\$ 4.09	\$ 45.00
1052100	Exhumation fee		\$ 36.36	\$ 3.64	\$ 40.00
1052100	Funeral booking Fee - late notice charge (less than 24 hours)		\$ 44.55	\$ 4.45	\$ 49.00
1052100	Permit to erect monuments, headstones or memorials		\$ 27.27	\$ 2.73	\$ 30.00
Community Resource Centre - Binding					
1052510	Plastic combs, up to 20 pages		\$ 3.64	\$ 0.36	\$ 4.00
1052510	Plastic combs, 20-50 pages		\$ 5.45	\$ 0.55	\$ 6.00
1052510	Plastic combs, 50-100 pages		\$ 7.27	\$ 0.73	\$ 8.00
1052510	Plastic combs, 100+ pages		\$ 9.55	\$ 0.95	\$ 10.50

Schedule of Fees and Charges for the year ended 30 June 2026



FEE DESCRIPTION		Ex-GST	GST	TOTAL
Community Resource Centre - Equipment Hire, per day				
1052510	Chair covers and tablecloths (each)	\$ 5.00	\$ 0.50	\$ 5.50
1052510	Data projector	\$ 30.45	\$ 3.05	\$ 33.50
1052510	Projector screen	\$ 30.45	\$ 3.05	\$ 33.50
1052510	Display board	\$ 22.27	\$ 2.23	\$ 24.50
1052510	Laptop	\$ 40.45	\$ 4.05	\$ 44.50
1052510	Lectern	\$ 55.91	\$ 5.59	\$ 61.50
1052510	PA system	\$ 71.36	\$ 7.14	\$ 78.50
1052510	iPad	\$ 40.45	\$ 4.05	\$ 44.50
Community Resource Centre - Laminating				
1052510	A4 pages	\$ 2.73	\$ 0.27	\$ 3.00
1052510	A3 pages	\$ 5.00	\$ 0.50	\$ 5.50
1052510	Non-standard sheets (per metre)	\$ 14.09	\$ 1.41	\$ 15.50
Community Resource Centre - Meeting Room/Hot Office				
1052510	Meeting room, per day	\$ 181.82	\$ 18.18	\$ 200.00
1052510	Meeting room, per half day (up to 4 hours)	\$ 90.91	\$ 9.09	\$ 100.00
1052510	Meeting room, per hour	\$ 22.73	\$ 2.27	\$ 25.00
1052510	Hot office, per day	\$ 22.73	\$ 2.27	\$ 25.00
1052510	Hot office, per half day (up to 4 hours)	\$ 13.64	\$ 1.36	\$ 15.00
1052510	Hot office, per hour	\$ 4.55	\$ 0.45	\$ 5.00
1052510	Catering for hosted functions	Charged at cost + 10%		
COMMUNITY AMENITIES				
Community Resource Centre - Merchandise (Stationery)				
1052510	Coloured paper, A4	\$ 0.45	\$ 0.05	\$ 0.50
1052510	Coloured paper, A3	\$ 0.91	\$ 0.09	\$ 1.00
1052510	Coloured card, A4	\$ 0.45	\$ 0.05	\$ 0.50
1052510	Coloured card, A3	\$ 0.91	\$ 0.09	\$ 1.00
1052510	Envelopes, plain DL	\$ 0.45	\$ 0.05	\$ 0.50
1052510	Envelopes, C4 (A4)	\$ 0.91	\$ 0.09	\$ 1.00
1052510	Labels (per sheet)	\$ 3.18	\$ 0.32	\$ 3.50
1052510	Photo paper - Smooth Ilford Pearl	\$ 3.18	\$ 0.32	\$ 3.50
1052510	White paper (A4)	\$ 0.09	\$ 0.01	\$ 0.10
1052510	White paper (A3)	\$ 0.45	\$ 0.05	\$ 0.50
1052510	White paper, ream (A4)	\$ 7.73	\$ 0.77	\$ 8.50
1052510	Special Peterkin paper	\$ 0.45	\$ 0.05	\$ 0.50
1052510	Special Peterkin card	\$ 0.91	\$ 0.09	\$ 1.00
1052510	Special Peterkin envelope	\$ 0.45	\$ 0.05	\$ 0.50
1052510	Mondi card, A4	\$ 0.45	\$ 0.05	\$ 0.50
1052510	Mondi card, A3	\$ 0.91	\$ 0.09	\$ 1.00

Schedule of Fees and Charges for the year ended 30 June 2026



FEE DESCRIPTION			Ex-GST	GST	TOTAL
Community Resource Centre - Canvas (fully framed and protected)					
1052510	A1		\$ 154.55	\$ 15.45	\$ 170.00
1052510	A2		\$ 104.55	\$ 10.45	\$ 115.00
1052510	A3		\$ 68.18	\$ 6.82	\$ 75.00
Community Resource Centre - Canvas (print only - no frame)					
1052510	A1		\$ 45.91	\$ 4.59	\$ 50.50
1052510	A2		\$ 30.45	\$ 3.05	\$ 33.50
1052510	A3		\$ 25.45	\$ 2.55	\$ 28.00
Community Resource Centre - Photo Lustre					
1052510	A1		\$ 35.45	\$ 3.55	\$ 39.00
1052510	A2		\$ 25.45	\$ 2.55	\$ 28.00
1052510	A3		\$ 15.00	\$ 1.50	\$ 16.50
1052510	A4		\$ 5.91	\$ 0.59	\$ 6.50
Community Resource Centre - Glossy photo paper					
1052510	6x4		\$ 0.45	\$ 0.05	\$ 0.50
1052510	Custom Sizes for all Paper Types		Members: cost + 20% Non-members: cost + 30%		
Community Resource Centre - Photocopying/Printing					
1052510	Black and White, single sided (A4)	*	\$ 0.18	\$ 0.02	\$ 0.20
1052510	Black and White, double sided (A4)	*	\$ 0.27	\$ 0.03	\$ 0.30
1052510	Black and White, single sided (A3)	*	\$ 0.27	\$ 0.03	\$ 0.30
1052510	Black and White, double sided (A3)	*	\$ 0.41	\$ 0.04	\$ 0.45
1052510	Colour, single sided (A4)	*	\$ 0.36	\$ 0.04	\$ 0.40
1052510	Colour, double sided (A4)	*	\$ 0.55	\$ 0.05	\$ 0.60
1052510	Colour, single sided (A3)	*	\$ 0.73	\$ 0.07	\$ 0.80
1052510	Colour, double sided (A3)	*	\$ 1.09	\$ 0.11	\$ 1.20
*10% discount on all charges for 50+ sheets and 20% discount on all charges for 100+ sheets					
*CRC members receive a 20% discount to printing fees					
Community Resource Centre - Memberships					
1052510	Businesses		\$ 100.00	\$ 10.00	\$ 110.00
1052510	Community Groups & Clubs		\$ 63.64	\$ 6.36	\$ 70.00
1052510	Families		\$ 86.36	\$ 8.64	\$ 95.00
1052510	Individuals		\$ 45.45	\$ 4.55	\$ 50.00
1052510	Seniors/Concession		\$ 31.82	\$ 3.18	\$ 35.00

Schedule of Fees and Charges for the year ended 30 June 2026



FEE DESCRIPTION		Ex-GST	GST	TOTAL
COMMUNITY AMENITIES				
Community Resource Centre - Staff Assistance				
1052510	Graphic design work (per hour)	\$ 54.55	\$ 5.45	\$ 60.00
1052510	Download Photos and Save to CD or USB	\$ 12.27	\$ 1.23	\$ 13.50
1052510	Administrative/Secretarial Tasks - Computer assistance, phone calls, typing, scanning, folding, cutting, collating etc. (15 minutes)	\$ 13.64	\$ 1.36	\$ 15.00
1052510	Administrative/Secretarial Tasks - Computer assistance, phone calls, typing, scanning, folding, cutting, collating etc. (1 Hour)	\$ 54.55	\$ 5.45	\$ 60.00
Community Resource Centre - Merchandise				
1052510	All merchandise	Cost + 40%		
1052510	Special Order	Cost + 30% for members Cost + 40% for non-members		
Pop-up Shop Hire				
1052510	Pop-up Shop hire, per day	\$ 18.18	\$ 1.82	\$ 20.00
1052510	Pop-up Shop hire, per week	\$ 72.73	\$ 7.27	\$ 80.00
1052510	Cleaning fee where shop left in unreasonable condition (per hour)	\$ 40.91	\$ 4.09	\$ 45.00
Community Telephone Directory Advertisements				
1052510	Small advertisement (125mm x 60mm)	\$ 59.09	\$ 5.91	\$ 65.00
1052510	Medium advertisement (125mm x 85mm)	\$ 77.27	\$ 7.73	\$ 85.00
1052510	Large advertisement (125mm x 180mm)	\$ 136.36	\$ 13.64	\$ 150.00
1052510	Stand alone business listing (no colour or graphics)	\$ 22.73	\$ 2.27	\$ 25.00
Events & Workshops				
1052510	Ladies Long Lunch	Cost + 20%		
1052510	School Holiday Activities	\$ 4.55	\$ 0.45	\$ 5.00
1052510	Business Women Networking Event	Cost + 20%		
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	\$ 9.55	\$ 0.95	\$ 10.50
1052510	Workshop/Training/Other event	Charged at Cost + 20% Admin fee (Admin fee capped at \$100 per person)		

Schedule of Fees and Charges for the year ended 30 June 2026



FEE DESCRIPTION		Ex-GST	GST	TOTAL
COMMUNITY AMENITIES				
Development Application Fees				
The below fees and charges are as per Planning and Development Regulations 2009, Schedule 2				
Determining a development application where the development has not commenced or been carried out and the estimated cost of the development is:				
1042600	Development Applications less than \$50,000	\$ 147.00	\$ -	\$ 147.00
1042600	Development Application - \$50,000 - \$500,000	0.32% of estimated cost of development		
1042600	Development Application - \$500,000 - \$2.5 million	\$1,700 plus 0.257% for every \$1 in excess of \$500k		
1042600	Development Application - \$2.5 million - \$5 million	\$7,161 plus 0.206% for every \$1 in excess of \$2.5million		
1042600	Development Application - \$5 million - \$21.5 million	\$12,633 plus 0.257% for every \$1 in excess of \$2.5million		
1042600	Development Application - more than \$21.5 million	\$34,196		
1042600	Development application fee (other than for extractive industry) where the development has commenced or been carried out.	*	Fee, as calculated above, plus, by way of penalty, twice the amount again.	
1042600	Development application fee for extractive industry where the development has not been commenced or carried out.	*	\$ 739.00	\$ - \$ 739.00
1042600	Development application fee for extractive industry where the development has commenced or been carried out.	*	\$ 2,217.00	\$ - \$ 2,217.00
1042600	Determining an application to amend or cancel development application	*	\$ 295.00	\$ - \$ 295.00
1042600	Subdivision clearance - not more than 5 lots (fee per lot)	*	\$ 73.00	\$ - \$ 73.00
Subdivision clearance - more than 5 lots but not more than 195 (fee per lot)				
1042600	First 5 lots	*	\$ 73.00	\$ - \$ 73.00
1042600	Every lot thereafter, up to 195	*	\$ 35.00	\$ - \$ 35.00
1042600	Subdivision clearance - more than 195 lots	*	\$ 7,393.00	\$ - \$ 7,393.00
1042600	Initial fee to determine home occupation permit (where occupation has not commenced)	*	\$ 222.00	\$ - \$ 222.00
1042600	Initial fee to determine home occupation permit (where occupation has commenced)	*	\$ 666.00	\$ - \$ 666.00
1042600	Renewal of an approval of a home occupation where the application is made before a current approval expires	*	\$ 73.00	\$ - \$ 73.00
1042600	Renewal of an approval of a home occupation where the application is made after the current approval expires	*	\$ 219.00	\$ - \$ 219.00
1042600	Application for a change of use or for an alteration or extension or change of a non-conforming use to which development application fees so not apply, where the change or alteration, extension or change has not commenced or been carried out	*	\$ 295.00	\$ - \$ 295.00
1042600	Application for a change of use or for an alteration or extension or change of a non-conforming use to which development application fees so not apply, where the change or alteration, extension or change has commenced or been carried out	*	\$ 885.00	\$ - \$ 885.00
1042600	Zoning Certificate	*	\$ 73.00	\$ - \$ 73.00
1042600	Replying to a property settlement questionnaire	*	\$ 73.00	\$ - \$ 73.00
1042600	Written Planning Advice	*	\$ 73.00	\$ - \$ 73.00
RECREATION & CULTURE				
Swimming Pool				
Casual Admission Charges				
1122200	Children, under 5 (must have an adult in the water)	No Charge		
1122200	Narembeen District High School swimming lessons	No Charge		
1122200	Children attending VacSwim sessions	No Charge		
1122200	Children, 5 - 16	No Charge		
1122200	Adults (16+)	No Charge		
1122200	Senior/Concession (Seniors and Health Care)	No Charge		
1122200	Spectator	No Charge		
1122200	Organised events	Cost + 30%		

Schedule of Fees and Charges for the year ended 30 June 2026



FEE DESCRIPTION		Ex-GST	GST	TOTAL	
Recreation Centres & Halls					
Venue Hire					
3201920	Venue Bond	\$ 300.00	n/a	\$ 300.00	
Town Hall (Community Groups, Clubs & School)					
1112100	School end-of-year functions, student performances and functions	Free of Charge			
1112100	Part-day hire charge (up to 6 hours)	\$ 25.00	\$ 2.50	\$ 27.50	
1112100	24 hour hire charge	\$ 50.00	\$ 5.00	\$ 55.00	
1112100	Hourly hire charge	\$ 9.55	\$ 0.95	\$ 10.50	
RECREATION & CULTURE					
Town Hall (Commercial & Private)					
1112100	Part-day hire charge (up to 6 hours)	\$ 50.00	\$ 5.00	\$ 55.00	
1112100	24 hour hire charge	\$ 100.00	\$ 10.00	\$ 110.00	
1112100	Hourly hire charge	\$ 28.64	\$ 2.86	\$ 31.50	
Equipment Hire (Community Groups, Clubs & School)					
1132400	Large round tables	Free of Charge			
1132400	Chairs	Free of Charge			
1132400	Setup/pack up fees (per hour of staff time, payable in advance to secure booking)	\$ 63.64	\$ 6.36	\$ 70.00	
Equipment Hire (per item, per day)					
1132400	Large round tables	*	\$ 14.09	\$ 1.41	\$ 15.50
1132400	Chairs	*	\$ 5.00	\$ 0.50	\$ 5.50
1132400	Replacement of cost of broken chair	*	\$ 68.18	\$ 6.82	\$ 75.00
*orders requiring Shire delivery and or collection will be charged an additional fee for the labour and plant (as applicable) as per the labour charges below					
Recreation Centres & Halls					
Community Gym					
1132150	Annual Gym Membership	\$ 181.82	\$ 18.18	\$ 200.00	
1132150	3 Monthly Gym Membership	\$ 50.00	\$ 5.00	\$ 55.00	
1132150	Monthly Gym Membership	\$ 18.18	\$ 1.82	\$ 20.00	
1132150	Casual Gym Usage per visit	\$ 4.55	\$ 0.45	\$ 5.00	
1132150	Hire of Gym for Group Classes (per session)	\$ 13.64	\$ 1.36	\$ 15.00	
n/a	Swipe Card Bond (refundable)	\$ 50.00	n/a	\$ 50.00	
Community Bus					
3201920	Bond (refundable)	\$ 200.00	\$ -	\$ 200.00	
1052400	Hire charge (per km) - conditions apply	\$ 0.80	\$ 0.08	\$ 0.88	
**cleaning charges may be raised if the bus is returned in poor condition. As per the below charges for cleaners					
OTHER ECONOMIC SERVICES					
Standpipe charges					
1362100	Cramphorne Road standpipe, water usage charge per kilolitre (25mm)	\$ 5.00	\$ -	\$ 5.00	
1362100	Gibb Rock Road standpipe, water usage charge per kilolitre (25mm)	\$ 5.00	\$ -	\$ 5.00	
1362100	Narembeen townsite standpipe, water usage charge per kilolitre (25mm)	\$ 5.00	\$ -	\$ 5.00	
1362100	Narembeen townsite wash-down bay standpipe, water usage charge per kilolitre (25mm)	\$ 5.00	\$ -	\$ 5.00	
1362100	South Kuminin standpipe, water usage charge per kilolitre (25mm)	\$ 5.00	\$ -	\$ 5.00	
1362100	Wadderin standpipe, water usage charge per kilolitre (50mm)	\$ 10.00	\$ -	\$ 10.00	
1362100	Registration for standpipe, administrative handling fee	\$ 50.00	\$ 5.00	\$ 55.00	
1362100	Issuance or replacement of standpipe swipe card (cost per card)	\$ 20.00	\$ 2.00	\$ 22.00	

Schedule of Fees and Charges for the year ended 30 June 2026



FEE DESCRIPTION		Ex-GST	GST	TOTAL
Caravan Park				
1322100	Camping spot at caravan park or town oval - permission on a case-by-case basis (daily fee)	\$ 4.55	\$ 0.45	\$ 5.00
1322100	Powered Site (Per Week)	\$ 136.36	\$ 13.64	\$ 150.00
1322100	Powered Site (Per Day)	\$ 27.27	\$ 2.73	\$ 30.00
1322100	Unpowered Site (Per Week)	\$ 45.45	\$ 4.55	\$ 50.00
1322100	Unpowered Site (Per Day)	\$ 9.09	\$ 0.91	\$ 10.00
1322100	Onsite Cabins - 1 Bedroom (per day)	\$ 77.27	\$ 7.73	\$ 85.00
1322100	Onsite Cabins - 2 Bedroom (per day)	\$ 163.64	\$ 16.36	\$ 180.00
1322100	Access to amenities only	\$ 9.09	\$ 0.91	\$ 10.00
1322100	Cancellation/No Show (Less than 24hours Notice)	One night Accommodation		
1322100	Cleaning fee for cabins left in an unreasonable condition	\$ 40.91	\$ 4.09	\$ 45.00
1322100	Washing machine and dryer (per use)	\$ 4.55	\$ 0.45	\$ 5.00
Saleyard				
1342100	Saleyard rental fee (per head)	\$ 0.91	\$ 0.09	\$ 1.00
OTHER ECONOMIC SERVICES				
Trailer-Mounted Community Equipment				
1322110	Trailer-mounted generator, daily hire charge (community groups)	No charge		
1322110	Trailer-mounted generator, daily hire charge (individuals and commercial entities)	\$ 100.00	\$ 10.00	\$ 110.00
1322110	Trailer-mounted digital display (scoreboard), daily hire charge (community groups)	No charge		
1322110	Trailer-mounted digital display (scoreboard), daily hire charge (individuals and commercial entities)	\$ 100.00	\$ 10.00	\$ 110.00
3201920	Bond (refundable)	\$ 300.00	\$ -	\$ 300.00
Bookings may be cancelled or denied at any time at the discretion of the CEO				
Building Permits				
Building Services Levy Fees - remitted to the Building Commission by the Shire of Narembreen				
Fees as per Building Services (Complain Resolution and Administration) Regulations 2011 , Section 12)				
1332200	BSL for building or demolition permit - value of work less than \$45,000	*	\$ 61.65	\$ - \$ 61.65
1332200	BSL for building or demolition permit - value of work more than \$45,000	*	0.137% of the value of the work	
1332200	BSL for occupancy permit or approval certificate under sections 47, 49, 50 or 52 of the Building Act 2011		\$ 61.65	\$ - \$ 61.65
1332200	BSL for occupancy permit or approval certificate under sections 51 of the Building Act 2011 - value of work less than \$45,000		\$ 123.30	\$ - \$ 123.30
1332200	BSL for occupancy permit or approval certificate under sections 51 of the Building Act 2011 - value of work more than \$45,000		0.274% of the value of the work	
Building and Demolition Permits				
Fees as per Building Regulations 2012, Schedule 2, Division 1				
1332200	Certified application for a building permit For building work for a Class 1 or Class 10 building or incidental structure.	*	0.19% of the estimated value of the building work (inc. GST). Minimum charge of \$110.00	
1332200	Certified application for a building permit For building work for a Class 2 to Class 9 building or incidental structure.	*	0.09% of the estimated value of the building work (inc. GST). Minimum charge of \$110.00	
1332200	Uncertified application for a building permit	*	0.32% of the estimated value of the building work (inc. GST). Minimum charge of \$110.00	
1332200	Application for demolition permit for a Class 1 or Class 10 building or incidental structure	*	\$ 110.00	\$ - \$ 110.00
1332200	Application for demolition permit for a Class 2 - Class 9 building (fee per storey)	*	\$ 110.00	\$ - \$ 110.00
1332200	Application to extend duration of building or demolition permit	*	\$ 110.00	\$ - \$ 110.00

Schedule of Fees and Charges for the year ended 30 June 2026



FEE DESCRIPTION		Ex-GST	GST	TOTAL
Occupancy Permits				
Fees as per <i>Building Regulations 2012, Schedule 2, Division 2</i>				
1332200	Application for Temporary Moveable Accommodation	\$ 300.00		\$ 300.00
1332200	Application for occupancy permit for completed building	\$ 110.00	\$ -	\$ 110.00
1332200	Application for temporary occupancy permit for incomplete building	\$ 110.00	\$ -	\$ 110.00
1332200	Application for modification of occupancy permit for additional use of building on temporary basis	\$ 110.00	\$ -	\$ 110.00
1332200	Application for replacement occupancy permit for permanent change of building use and classification	\$ 110.00	\$ -	\$ 110.00
1332200	Application for occupancy permit for a building in respect of which unauthorised work has been done	0.18% of estimated value including GST but not less than \$110.00		
1332200	Application for building approval certificate for a building in respect of which unauthorised work has been done	0.38% of estimated value including GST but not less than \$110.00		
1332200	Application to replace an occupancy permit for an existing building	\$ 110.00	\$ -	\$ 110.00
1332200	Application for building approval certificate for an existing building where unauthorised work has not been done	\$ 110.00	\$ -	\$ 110.00
1332200	Application to extend the time during which an occupancy permit or building approval certificate has effect	\$ 110.00	\$ -	\$ 110.00
Other Building Costs				
1332200	Application as defined in Regulation 31 (for each building standard in respect of which a declaration is sought), as per <i>Building Regulations 2012, Schedule 2, Division 3</i>	\$ 2,160.15	\$ -	\$ 2,160.15
1332200	Inspection of private pools exceeding 300mm in depth as per <i>Building Regulations 2012, Regulation 53</i>	\$ 58.45	\$ -	\$ 58.45
1332200	Application for battery powered smoke alarm as per <i>Building Regulations 2012, Regulation 61</i>	\$ 179.40	\$ -	\$ 179.40
Shire of Narembeen Fees and Charges				
1332200	Building Inspection Service Fee	\$50.00 + \$1.00 per kilometre for travel (inc. GST)		
1332200	Bond for material on street (per m2 per month)	\$ 1.00	\$ -	\$ 1.00
1332200	Preliminary Building plans (% of licence)	25% + GST		
Building & Construction Industry Training Fund Levy				
1332200	Levy on all Residential, Commercial & Civil Engineering Project where value of construction is more than \$20,000	0.2% value of work over \$20,000.		

Schedule of Fees and Charges for the year ended 30 June 2026



FEE DESCRIPTION		Ex-GST	GST	TOTAL
OTHER PROPERTY & SERVICES				
Private works				
Plant and equipment hire, per day				
1412400	Small and minor plant and equipment	\$ 90.91	\$ 9.09	\$ 100.00
Plant and equipment hire, per hour				
1412400	Utes	\$ 55.91	\$ 5.59	\$ 61.50
1412400	Small trucks (<5 tonne)	\$ 134.55	\$ 13.45	\$ 148.00
1412400	Skidsteer with attachments	\$ 145.45	\$ 14.55	\$ 160.00
1412400	Tractors with implements	\$ 153.18	\$ 15.32	\$ 168.50
1412400	Backhoe	\$ 173.18	\$ 17.32	\$ 190.50
1412400	Water Truck	\$ 173.18	\$ 17.32	\$ 190.50
1412400	Large trucks (> 5 tonne)	\$ 183.64	\$ 18.36	\$ 202.00
1412400	Semi and low loaders	\$ 193.64	\$ 19.36	\$ 213.00
1412400	Elevated working platform, dry-hire (must provide proof of current licensing)	\$ 145.45	\$ 14.55	\$ 160.00
1412400	Elevated working platform, wet-hire	\$ 204.55	\$ 20.45	\$ 225.00
1412400	Rollers	\$ 224.55	\$ 22.45	\$ 247.00
1412400	Graders	\$ 245.00	\$ 24.50	\$ 269.50
1412400	Loaders	\$ 280.45	\$ 28.05	\$ 308.50
All plant is wet hire (plant and operator provided) with the sole exemption of the elevated working platform which may be dry or wet hire, as noted above. If works are to be carried out outside of ordinary hours or on weekends, RDO or public holidays an increase of 25% per hour will apply.				
Private works, RoeROC				
Plant and equipment hire				
1412400	Light vehicles	\$ 39.09	\$ 3.91	\$ 43.00
1412400	Heavy plant	\$ 75.00	\$ 7.50	\$ 82.50

Schedule of Fees and Charges for the year ended 30 June 2026



FEE DESCRIPTION			Ex-GST	GST	TOTAL
Material costs					
1412400	Sand	*		Cost + 15%	
1412400	Gravel	*		Cost + 10%	
1412400	Blue metal (sizes pending availability)	*		Cost + 10%	
<i>*Materials may not be made available where the requested quantity may impact on Shire operations.</i>					
Executive Services - Per hour					
4222000	Executive Manager Corporate Services	^^	\$ 200.00	\$ 20.00	\$ 220.00
4222000	Executive Manager Infrastructure Services	^^	\$ 200.00	\$ 20.00	\$ 220.00
4222000	Chief Executive Officer	^^	\$ 250.00	\$ 25.00	\$ 275.00
Labour					
Ordinary Hours					
1412400	Works Crew	*	\$ 68.18	\$ 6.82	\$ 75.00
1412400	Cleaners	*	\$ 68.18	\$ 6.82	\$ 75.00
1412400	Mechanic	*	\$ 100.00	\$ 10.00	\$ 110.00
Time and a Half Hours					
1412400	Works Crew	**	\$ 102.27	\$ 10.23	\$ 112.50
1412400	Cleaners	**	\$ 102.27	\$ 10.23	\$ 112.50
1412400	Mechanic	**	\$ 150.00	\$ 15.00	\$ 165.00
Double Time Hours					
1412400	Works Crew	***	\$ 136.36	\$ 13.64	\$ 150.00
1412400	Cleaners	***	\$ 136.36	\$ 13.64	\$ 150.00
1412400	Mechanic	***	\$ 200.00	\$ 20.00	\$ 220.00
Double Time and a Half Hours					
1412400	Works Crew	****	\$ 170.45	\$ 17.05	\$ 187.50
1412400	Cleaners	****	\$ 170.45	\$ 17.05	\$ 187.50
1412400	Mechanic	****	\$ 250.00	\$ 25.00	\$ 275.00
<i>*ordinary hours are between 8am and 4:30pm on weekdays, excluding public holidays</i> <i>**time and a half hours are the first two hours worked after 4:30pm on a weekday (excluding a public holiday) or a Saturday</i> <i>***double time hours are all hours worked from the second hour on a Saturday and all Sunday hours</i> <i>****double time and a half hours are all hours worked on a public holiday</i> <i>^^the services of Executive Staff are provided at the sole discretion of the CEO.</i>					