

# SHIRE OF NAREMBEEN **ANNUAL BUDGET**

## 2026/2027



# 2026/2027 Budget Snapshot

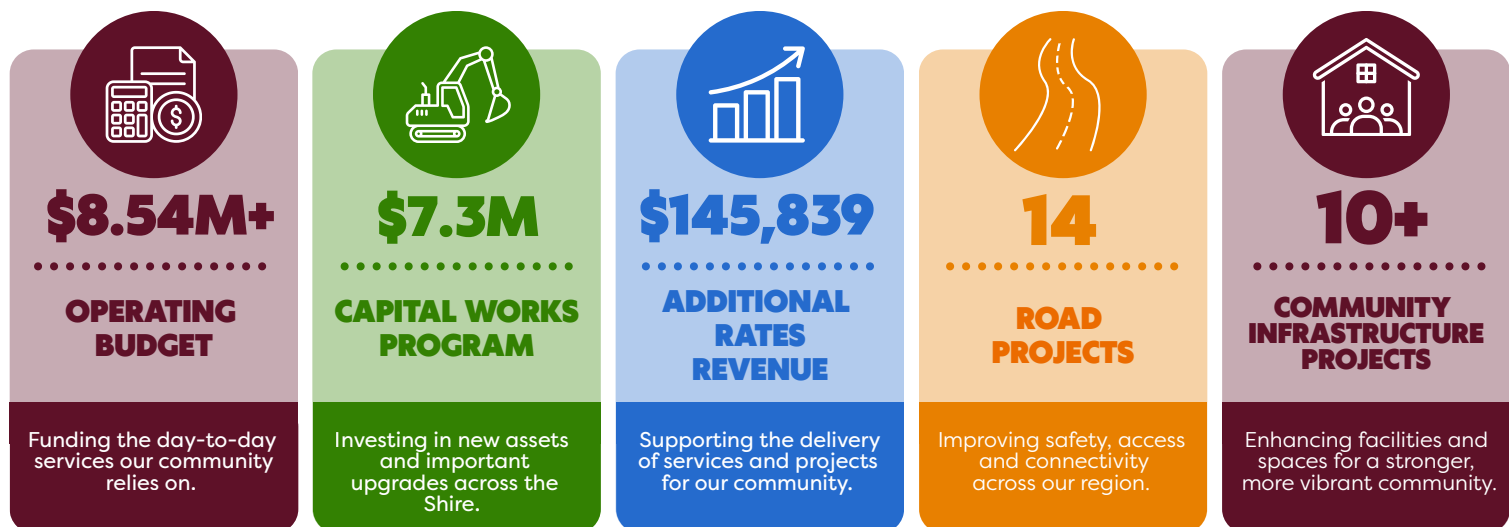
## Message from the President

The 2026-2027 Budget continues our commitment to maintaining the Shire's strong financial position while delivering the services, roads and facilities our community relies on every day.

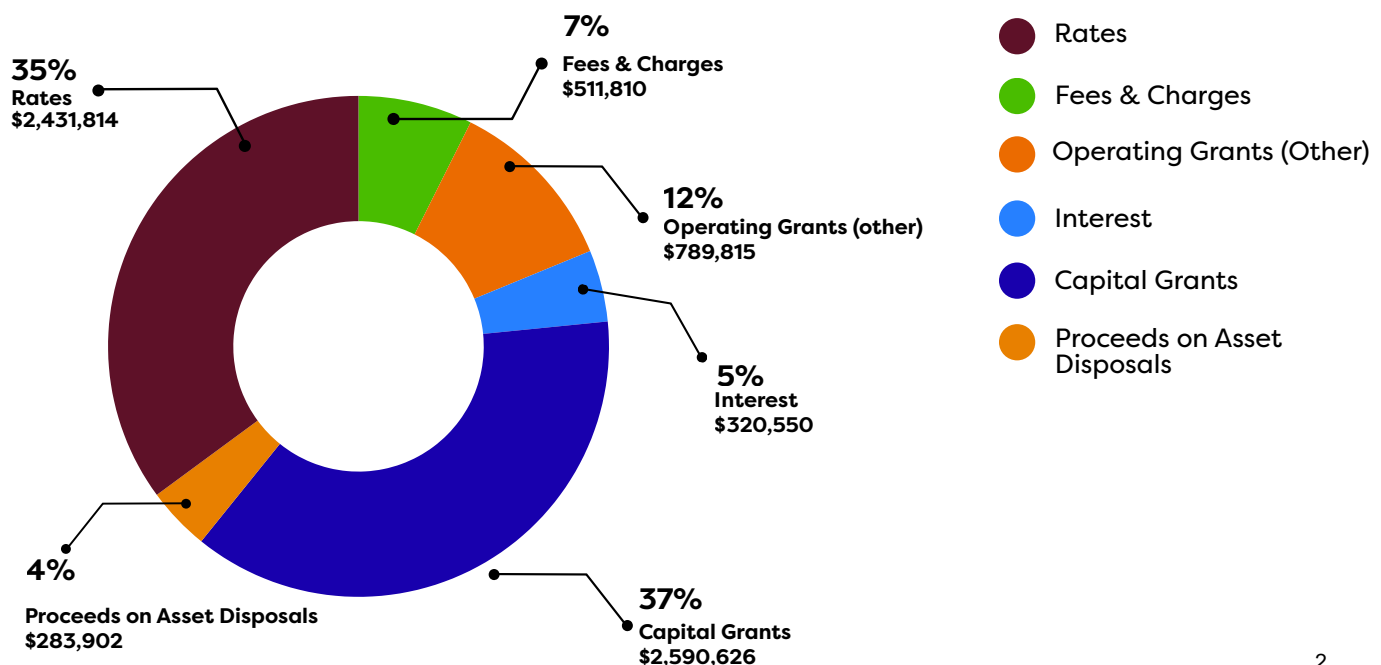
This year's budget includes more than \$7.3 million in capital works, investing in safer roads, improved community facilities, reliable plant and equipment, and planning for future growth.

Every dollar has been allocated to maintain what we have, invest where it matters most, and provide value for our ratepayers.

**Cr Holly Cusack**  
Shire President



## Sources of Revenue



# Where every \$100 goes

## Your Rates • Your Community

TOTAL OPERATING  
BUDGET

**\$8,544,714**

These are the services and facilities your rates help provide across our Shire.

|                                                                                     |                                         | Total Budget       | Every \$100<br>of Rates     |
|-------------------------------------------------------------------------------------|-----------------------------------------|--------------------|-----------------------------|
|    | Road, Footpath and Drainage Maintenance | <b>\$2,576,477</b> | <b>\$30.15</b><br>per \$100 |
|    | Governance and Administration           | <b>\$1,578,960</b> | <b>\$18.48</b><br>per \$100 |
|    | Health and Buildings                    | <b>\$1,439,834</b> | <b>\$16.85</b><br>per \$100 |
|   | Recreation and Community Facilities     | <b>\$885,605</b>   | <b>\$10.36</b><br>per \$100 |
|  | Community Development                   | <b>\$615,870</b>   | <b>\$7.21</b><br>per \$100  |
|  | Economic Development and Tourism        | <b>\$364,309</b>   | <b>\$4.26</b><br>per \$100  |
|  | Waste Management                        | <b>\$362,946</b>   | <b>\$4.25</b><br>per \$100  |
|  | Parks and Gardens                       | <b>\$330,612</b>   | <b>\$3.87</b><br>per \$100  |
|  | Law and Order                           | <b>\$270,649</b>   | <b>\$3.17</b><br>per \$100  |
|  | Collection and Rates Administration     | <b>\$119,482</b>   | <b>\$1.40</b><br>per \$100  |

# 2026/2027

## What this Budget will deliver

### Investing in our Roads

Investment in road renewals, resealing, drainage improvements and gravel re-sheeting will improve safety, reliability and access throughout the Shire. These works support local residents, school transport, farming operations and freight movement while protecting the Shire's road network for the future.

|                                                                                |                  |
|--------------------------------------------------------------------------------|------------------|
| Bruce Rock Narembeen Road – repair failed sections & reseal - (SLK 0.00-6.20)  | <b>\$384,468</b> |
| Bruce Rock Narembeen Road – line marking – (SLK 0.00-6.20)                     | <b>\$20,400</b>  |
| Calzoni Road – gravel re-sheeting - (SLK 26.82-31.07)                          | <b>\$140,000</b> |
| Cramphorne Road – reconstruction & primer seal to 8m – (SLK 28.57-32.29)       | <b>\$600,000</b> |
| Dayman Road – gravel & stabilising - (SLK 0.00-1.5)                            | <b>\$60,000</b>  |
| Emu Hill East Road – second coat seal – (SLK 38.18-39.85)                      | <b>\$36,000</b>  |
| Hilton Way to Brown Street – installation of footpath                          | <b>\$50,000</b>  |
| Kondinin Narembeen Road – reconstruct South Kumminin intersection              | <b>\$398,912</b> |
| Mt Arrowsmith – culvert & drainage works - (SLK 3.25-15.53)                    | <b>\$969,498</b> |
| Mt Walker Road – vegetation works - (SLK 8.66-41.4)                            | <b>\$120,000</b> |
| Mt Walker Road – gravel re-sheeting - (SLK 0.30-8.90)                          | <b>\$145,000</b> |
| Recreation Centre Carpark – reseal and line marking                            | <b>\$28,000</b>  |
| Soldiers Road – reseal (SLK 7.80-8.90)                                         | <b>\$41,000</b>  |
| South Kumminin East Road – gravel re-sheeting - (SLK 32.96-35.92)              | <b>\$110,000</b> |
| South Kumminin East Road – reconstruct & seal widening - (SLK 46.00-49.74)     | <b>\$550,000</b> |
| Schwartz Road – gravel re-sheeting - (SLK 0.00-4.27)                           | <b>\$60,000</b>  |
| Townsite Kerb Replacements – sections of Longhurst, Thomas and Wildfred Street | <b>\$50,000</b>  |

### Investing in our Community Infrastructure

Continued investment in Shire-owned buildings and community facilities will ensure these assets remain safe, functional and well maintained for residents now and into the future. Key projects include:

|                                                                 |                  |                                                                                                    |                  |
|-----------------------------------------------------------------|------------------|----------------------------------------------------------------------------------------------------|------------------|
| Airfield – lighting upgrade                                     | <b>\$381,500</b> | RSL Museum – electrical upgrade                                                                    | <b>\$12,000</b>  |
| Church Museum (St Pauls) – external cladding repairs            | <b>\$9,000</b>   | Shire Administration – continuation of refurbishment                                               | <b>\$186,677</b> |
| Cricket Practice Nets – relocation and renewal of practice nets | <b>\$61,000</b>  | Swimming Pool – first aid room addition & storage improvements                                     | <b>\$60,000</b>  |
| Depot – amenity upgrade                                         | <b>\$500,000</b> | Town Hall – external paint, roofing repairs, renewal of downpipe, gutter renewal & external stairs | <b>\$153,000</b> |
| Motocross Track – installation of shade shelter & seating       | <b>\$13,500</b>  | Town Oval Irrigation – continuation of improvements                                                | <b>\$150,000</b> |
| Pump Track – construction of dirt jump lines                    | <b>\$420,000</b> | Homes for the Aged – solar lighting                                                                | <b>\$21,000</b>  |
| History Museum (Road Board)– roofing repairs & repainting       | <b>\$40,000</b>  | Streets Alive - continuance of slow zone project                                                   | <b>\$98,291</b>  |

# Planning for the Future



## SPORT & RECREATION

Basketball and netball court resurfacing and undercover canopy – seeking external funding for project delivery.



## KEY WORKER ACCOMMODATION

Advocating for and seeking external funding for project delivery.



## RESIDENTIAL GROWTH

Residential land development planning.

# Plant and Equipment



## Supporting Service Delivery

Funding has been allocated to replace essential operational plant, including a new six-wheeler two-way tipper. Maintaining modern equipment helps Council efficiently maintain roads, respond to local works and continue delivering essential services across the Shire.

# Understanding your Rates

**5%**

Increase in overall rate revenue (net yield)

**\$145,839**

Additional revenue generated to help fund Council services and infrastructure.

This increase applies to the total rates revenue collected by the Shire. The change to an individual property's rates may be higher or lower depending on its valuation and rating category, including any changes resulting from the State Government's valuation process.

# Where will the Additional Revenue go to?

The additional revenue will help Council manage increasing costs while continuing to maintain local roads, community facilities, essential infrastructure and the services our residents rely on.



Local Roads



Community Facilities



Essential Infrastructure



Community Services

**SHIRE OF NAREMBEEN**  
**ANNUAL BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2027**  
**LOCAL GOVERNMENT ACT 1995**  
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The Shire of Narembeen 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 2027**

|                                                                                 | Note | 2026/27<br>Budget  | 2025/26<br>Actual | 2025/26<br>Budget |
|---------------------------------------------------------------------------------|------|--------------------|-------------------|-------------------|
| <b>Revenue</b>                                                                  |      | \$                 | \$                | \$                |
| Rates                                                                           | 2(a) | 2,431,814          | 2,283,025         | 2,284,671         |
| Grants, subsidies and contributions                                             |      | 789,815            | 4,499,992         | 1,715,530         |
| Fees and charges                                                                | 14   | 511,810            | 631,835           | 549,698           |
| Interest revenue                                                                | 9(a) | 323,949            | 342,069           | 376,931           |
| Other revenue                                                                   |      | 186,200            | 253,874           | 119,000           |
|                                                                                 |      | 4,243,588          | 8,010,795         | 5,045,830         |
| <b>Expenses</b>                                                                 |      |                    |                   |                   |
| Employee costs                                                                  |      | (2,305,795)        | (2,468,709)       | (2,304,124)       |
| Materials and contracts                                                         |      | (2,070,947)        | (1,881,090)       | (1,814,326)       |
| Utility charges                                                                 |      | (274,000)          | (277,639)         | (257,850)         |
| Depreciation                                                                    | 6    | (3,235,234)        | (3,128,776)       | (3,235,234)       |
| Finance costs                                                                   | 9(c) | (76,572)           | (28,135)          | (28,135)          |
| Insurance                                                                       |      | (306,837)          | (279,354)         | (274,399)         |
| Other expenditure                                                               |      | (312,123)          | (241,605)         | (225,457)         |
|                                                                                 |      | (8,581,508)        | (8,305,308)       | (8,139,525)       |
|                                                                                 |      | (4,337,920)        | (294,513)         | (3,093,695)       |
| Capital grants, subsidies and contributions                                     |      | 2,590,626          | 2,402,193         | 2,666,614         |
| Profit on asset disposals                                                       | 5    | 77,209             | 56,117            | 16,000            |
| Loss on asset disposals                                                         | 5    | (214,809)          | (12,460)          | (45,000)          |
| Fair value adjustments to financial assets at fair value through profit or loss |      | 0                  | 75,558            | 0                 |
|                                                                                 |      | 2,453,026          | 2,521,408         | 2,637,614         |
| <b>Net result for the period</b>                                                |      | <b>(1,884,894)</b> | <b>2,226,895</b>  | <b>(456,081)</b>  |
| <b>Total other comprehensive income for the period</b>                          |      | <b>0</b>           | <b>0</b>          | <b>0</b>          |
| <b>Total comprehensive income for the period</b>                                |      | <b>(1,884,894)</b> | <b>2,226,895</b>  | <b>(456,081)</b>  |

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

**SHIRE OF NAREMBEEN**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2027**

**CASH FLOWS FROM OPERATING ACTIVITIES**

**Receipts**

|                                     | <b>2026/27<br/>Budget</b> | <b>2025/26<br/>Actual</b> | <b>2025/26<br/>Budget</b> |
|-------------------------------------|---------------------------|---------------------------|---------------------------|
| Rates                               | \$ 2,409,764              | \$ 2,321,843              | \$ 2,284,671              |
| Grants, subsidies and contributions | 1,040,465                 | 4,106,625                 | 1,715,530                 |
| Fees and charges                    | 511,810                   | 631,835                   | 549,698                   |
| Interest revenue                    | 323,949                   | 342,069                   | 376,931                   |
| Goods and services tax received     | 558,315                   | 601,783                   | 0                         |
| Other revenue                       | 186,200                   | 253,874                   | 119,000                   |
|                                     | <b>5,030,503</b>          | <b>8,258,029</b>          | <b>5,045,830</b>          |

**Payments**

|                             |                    |                    |                    |
|-----------------------------|--------------------|--------------------|--------------------|
| Employee costs              | (2,305,795)        | (2,397,611)        | (2,304,124)        |
| Materials and contracts     | (1,798,017)        | (2,191,407)        | (1,814,326)        |
| Utility charges             | (274,000)          | (277,639)          | (257,850)          |
| Finance costs               | (76,572)           | (28,135)           | (28,135)           |
| Insurance paid              | (306,837)          | (279,354)          | 0                  |
| Goods and services tax paid | (558,315)          | (558,315)          | (274,399)          |
| Other expenditure           | (312,123)          | (241,605)          | (225,457)          |
|                             | <b>(5,631,659)</b> | <b>(5,974,066)</b> | <b>(4,904,291)</b> |

**Net cash provided by (used in) operating activities**

4 (601,156) 2,283,963 141,539

**CASH FLOWS FROM INVESTING ACTIVITIES**

|                                                                         |                    |                    |                    |
|-------------------------------------------------------------------------|--------------------|--------------------|--------------------|
| Payments for financial assets at amortised cost - self supporting loans | (66,000)           | 0                  |                    |
| Payments for purchase of property, plant & equipment                    | 5(a) (2,317,982)   | (1,327,200)        | (1,988,320)        |
| Payments for construction of infrastructure                             | 5(b) (5,028,607)   | (3,121,523)        | (4,441,515)        |
| Payments for intangible assets                                          | 5(d) 0             | 0                  | (235,000)          |
| Proceeds from capital grants, subsidies and contributions               | 2,590,626          | 2,402,193          | 2,666,614          |
| Proceeds from disposal of inventory - land held for resale              | 5(c) 57,717        | 40,176             | 0                  |
| Proceeds from disposal of property, plant and equipment                 | 5(a) 226,185       | 95,955             | 160,000            |
| Proceeds on financial assets at amortised cost - self supporting loans  | 7(a) 18,004        | 12,560             | 12,560             |
| <b>Net cash (used in) investing activities</b>                          | <b>(4,520,057)</b> | <b>(1,897,839)</b> | <b>(3,825,661)</b> |

**CASH FLOWS FROM FINANCING ACTIVITIES**

|                                                            |                |                 |                 |
|------------------------------------------------------------|----------------|-----------------|-----------------|
| Repayment of borrowings                                    | 7(a) (122,874) | (83,071)        | (83,070)        |
| Proceeds from new borrowings                               | 7(a) 1,066,000 | 0               | 0               |
| <b>Net cash provided by (used in) financing activities</b> | <b>943,126</b> | <b>(83,071)</b> | <b>(83,070)</b> |

**Net increase (decrease) in cash held**

(4,178,087) 303,053 (3,767,192)

Cash at beginning of year 9,333,342 9,030,289 9,051,389

**Cash and cash equivalents at the end of the year** 4 **5,155,255** **9,333,342** **5,284,197**

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 2027**

**OPERATING ACTIVITIES**

**Revenue from operating activities**

|                                                                                 |  |
|---------------------------------------------------------------------------------|--|
| General rates                                                                   |  |
| Rates excluding general rates                                                   |  |
| Grants, subsidies and contributions                                             |  |
| Fees and charges                                                                |  |
| Interest revenue                                                                |  |
| Other revenue                                                                   |  |
| Profit on asset disposals                                                       |  |
| Fair value adjustments to financial assets at fair value through profit or loss |  |

**Expenditure from operating activities**

|                         |
|-------------------------|
| Employee costs          |
| Materials and contracts |
| Utility charges         |
| Depreciation            |
| Finance costs           |
| Insurance               |
| Other expenditure       |
| Loss on asset disposals |

Non cash amounts excluded from operating activities

**Amount attributable to operating activities**

**INVESTING ACTIVITIES**

**Inflows from investing activities**

|                                                                          |
|--------------------------------------------------------------------------|
| Proceeds from capital grants, subsidies and contributions                |
| Proceeds from disposal of property, plant and equipment                  |
| Proceeds from disposal of inventory - land held for resale               |
| Proceeds from financial assets at amortised cost - self supporting loans |

**Outflows from investing activities**

|                                                                         |
|-------------------------------------------------------------------------|
| Acquisition of property, plant and equipment                            |
| Acquisition of infrastructure                                           |
| Payments for intangible assets                                          |
| Payments for financial assets at amortised cost - self supporting loans |

**Amount attributable to investing activities**

**FINANCING ACTIVITIES**

**Inflows from financing activities**

|                                 |
|---------------------------------|
| Proceeds from new borrowings    |
| Transfers from reserve accounts |

**Outflows from financing activities**

|                               |
|-------------------------------|
| Repayment of borrowings       |
| Transfers to reserve accounts |

**Amount attributable to financing activities**

**MOVEMENT IN SURPLUS OR DEFICIT**

**Surplus remaining at the start of the financial year**

|                                             |
|---------------------------------------------|
| Amount attributable to operating activities |
| Amount attributable to investing activities |
| Amount attributable to financing activities |

**Surplus/(deficit) remaining after the imposition of general rates**

| Note    | 2026/27<br>Budget  | 2025/26<br>Actual  | 2025/26<br>Budget  |
|---------|--------------------|--------------------|--------------------|
|         | \$                 | \$                 | \$                 |
| 2(a)(i) | 2,388,310          | 2,274,835          | 2,270,220          |
| 2(a)    | 43,504             | 8,190              | 14,451             |
|         | 789,815            | 4,499,992          | 1,715,530          |
| 14      | 511,810            | 631,835            | 549,698            |
| 9(a)    | 323,949            | 342,069            | 376,931            |
|         | 186,200            | 253,874            | 119,000            |
| 5       | 77,209             | 56,117             | 16,000             |
|         | 0                  | 75,558             | 0                  |
|         | 4,320,797          | 8,142,470          | 5,061,830          |
|         | (2,305,795)        | (2,468,709)        | (2,304,124)        |
|         | (2,070,947)        | (1,881,090)        | (1,814,326)        |
|         | (274,000)          | (277,639)          | (257,850)          |
| 6       | (3,235,234)        | (3,128,776)        | (3,235,234)        |
| 9(c)    | (76,572)           | (28,135)           | (28,135)           |
|         | (306,837)          | (279,354)          | (274,399)          |
|         | (312,123)          | (241,605)          | (225,457)          |
| 5       | (214,809)          | (12,460)           | (45,000)           |
|         | (8,796,317)        | (8,317,768)        | (8,184,525)        |
| 3(c)    | 3,372,834          | 3,009,561          | 3,267,736          |
|         | <b>(1,102,686)</b> | <b>2,834,263</b>   | <b>145,041</b>     |
|         | 2,590,626          | 2,402,193          | 2,666,614          |
| 5(a)    | 226,185            | 95,955             | 160,000            |
| 5(c)    | 57,717             | 40,176             | 0                  |
| 7(a)    | 18,004             | 12,560             | 12,560             |
|         | 2,892,532          | 2,550,884          | 2,839,174          |
| 5(a)    | (2,317,982)        | (1,327,200)        | (1,988,320)        |
| 5(b)    | (5,028,607)        | (3,121,523)        | (4,441,515)        |
| 5(d)    | 0                  | 0                  | (235,000)          |
| 7(a)    | (66,000)           | 0                  | 0                  |
|         | (7,412,589)        | (4,448,723)        | (6,664,835)        |
|         | <b>(4,520,057)</b> | <b>(1,897,839)</b> | <b>(3,825,661)</b> |
| 7(a)    | 1,066,000          | 0                  | 0                  |
| 8(a)    | 1,538,064          | 720,000            | 1,436,554          |
|         | 2,604,064          | 720,000            | 1,436,554          |
| 7(a)    | (122,874)          | (83,071)           | (83,070)           |
| 8(a)    | (464,903)          | (245,053)          | (510,823)          |
|         | (587,777)          | (328,124)          | (593,893)          |
|         | <b>2,016,287</b>   | <b>391,876</b>     | <b>842,661</b>     |
| 3       | 3,606,456          | 2,278,156          | 2,837,959          |
|         | (1,102,686)        | 2,834,263          | 145,041            |
|         | (4,520,057)        | (1,897,839)        | (3,825,661)        |
|         | 2,016,287          | 391,876            | 842,661            |
| 3       | <b>0</b>           | <b>3,606,456</b>   | <b>(0)</b>         |

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

**SHIRE OF NAREMBEEN  
FOR THE YEAR ENDED 30 JUNE 2027  
INDEX OF NOTES TO THE BUDGET**

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**SHIRE OF NAREMBEEN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2027**

**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.

**2025/26 actual balances**

Balances shown in this budget as 2025/26 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 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements
- 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
- AASB 2025-1 Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity

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

**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]

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

- AASB 18 Presentation and Disclosure in Financial Statements
- AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements – (Appendix D) [for not-for-profit and superannuation entities]

These accounting standards will materially change the presentation of the annual financial report and 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.

The annual budget is a forward-looking statement and is comprised of management estimates. As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the annual budget.

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
  - Impairment losses of non-financial 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 2027**

**2. RATES AND SERVICE CHARGES**

**(a) Rating Information**

| Rate Description                                | Basis of valuation     | Rate in dollar    | Number of properties | Rateable value* | 2026/27 Budgeted rate revenue | 2026/27 Budgeted interim rates | 2026/27 Budgeted total revenue | 2025/26 Actual total revenue | 2025/26 Budget total revenue |
|-------------------------------------------------|------------------------|-------------------|----------------------|-----------------|-------------------------------|--------------------------------|--------------------------------|------------------------------|------------------------------|
|                                                 |                        |                   |                      | \$              | \$                            | \$                             | \$                             | \$                           | \$                           |
| <b>(i) General rates</b>                        |                        |                   |                      |                 |                               |                                |                                |                              |                              |
| Townsite                                        | Gross rental valuation | 0.105084          | 222                  | 2,830,976       | 297,490                       | 0                              | 297,490                        | 275,960                      | 276,148                      |
| Rural & mining                                  | Unimproved valuation   | 0.006955          | 317                  | 292,647,000     | 2,035,360                     | 0                              | 2,035,360                      | 1,950,715                    | 1,943,672                    |
| Non-Rateable                                    | Gross rental valuation | 0.000000          | 60                   | 63,059          | 0                             | 0                              | 0                              | 0                            | 0                            |
| <b>Total general rates</b>                      |                        |                   | 599                  | 295,541,035     | 2,332,850                     | 0                              | 2,332,850                      | 2,226,675                    | 2,219,820                    |
|                                                 |                        | <b>Minimum \$</b> |                      |                 |                               |                                |                                |                              |                              |
| <b>(ii) Minimum payment</b>                     |                        |                   |                      |                 |                               |                                |                                |                              |                              |
| Townsite                                        | Gross rental valuation | 590.00            | 20                   | 44,803          | 11,800                        | 0                              | 11,800                         | 12,320                       | 12,320                       |
| Rural & mining                                  | Unimproved valuation   | 590.00            | 74                   | 2,179,008       | 43,660                        | 0                              | 43,660                         | 35,840                       | 38,080                       |
| <b>Total minimum payments</b>                   |                        |                   | 94                   | 2,223,811       | 55,460                        | 0                              | 55,460                         | 48,160                       | 50,400                       |
| <b>Total general rates and minimum payments</b> |                        |                   | 693                  | 297,764,846     | 2,388,310                     | 0                              | 2,388,310                      | 2,274,835                    | 2,270,220                    |
| <b>(iii) Ex-gratia rates</b>                    |                        |                   |                      |                 |                               |                                |                                |                              |                              |
| CBH Ex-Gratia Rates                             |                        |                   |                      |                 | 34,004                        | 0                              | 34,004                         | 32,385                       | 32,951                       |
| <b>Total ex-gratia rates</b>                    |                        |                   | 0                    | 0               | 34,004                        | 0                              | 34,004                         | 32,385                       | 32,951                       |
|                                                 |                        |                   |                      |                 | 2,422,314                     | 0                              | 2,422,314                      | 2,307,220                    | 2,303,171                    |
| Discounts (Refer note 2(d))                     |                        |                   |                      |                 |                               |                                | 0                              | (30,529)                     | (28,000)                     |
| Collection charges recovered                    |                        |                   |                      |                 |                               |                                | 10,000                         | 8,138                        | 10,000                       |
| Rate write-offs                                 |                        |                   |                      |                 |                               |                                | (500)                          | (1,804)                      | (500)                        |
| <b>Total rates</b>                              |                        |                   |                      |                 | 2,422,314                     | 0                              | 2,431,814                      | 2,283,025                    | 2,284,671                    |
| Instalment plan charges                         |                        |                   |                      |                 |                               |                                | 2,000                          | 1,670                        | 2,000                        |
| Instalment plan interest                        |                        |                   |                      |                 |                               |                                | 4,000                          | 3,771                        | 4,000                        |
| Interest on ESL                                 |                        |                   |                      |                 |                               |                                | 200                            | 295                          | 500                          |
| Late payment of rate or service charge interest |                        |                   |                      |                 |                               |                                | 5,000                          | 6,549                        | 7,000                        |
|                                                 |                        |                   |                      |                 |                               |                                | 11,200                         | 12,285                       | 13,500                       |

The Shire did not raise specified area rates for the year ended 30th June 2027.

\*Rateable Value at time of adopting 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 2026/27 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 2027**

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

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

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

**Option 1 (Full Payment)**

Full amount of rates and charges including arrears, to be paid on or before 2 October 2026 or 35 days after the date of issue appearing on the rate notice, whichever is the later.

**Option 2 (Four Instalments)**

First instalment to be made on or before 2 October 2026 or 35 days after the date of issue appearing on the rate notice, whichever is the later including all arrears and a quarter of the current rates and service charges;

Second instalment to be made on or before 4 December 2026 or 2 months after the first instalment, whichever is the later;

Third instalment to be made on or before 5 February 2027 or 2 months after the second instalment, whichever is the later; and

Fourth instalment to be made on or before 9 April 2027 or 2 months after the third instalment, whichever is the later.

| Instalment options  | Date due  | Instalment plan<br>admin charge | Instalment plan<br>interest rate | Unpaid rates<br>interest rates |
|---------------------|-----------|---------------------------------|----------------------------------|--------------------------------|
|                     |           | \$                              | %                                | %                              |
| <b>Option one</b>   |           |                                 |                                  |                                |
| Single full payment | 2/10/2026 | Nil                             | Nil                              | 11.00%                         |
| <b>Option two</b>   |           |                                 |                                  |                                |
| First instalment    | 2/10/2026 | 10                              | 5.50%                            | 11.00%                         |
| Second instalment   | 4/12/2026 | 10                              | 5.50%                            | 11.00%                         |
| Third instalment    | 5/02/2027 | 10                              | 5.50%                            | 11.00%                         |
| Fourth instalment   | 9/04/2027 | 10                              | 5.50%                            | 11.00%                         |

SHIRE OF NAREMBEEN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

The Shire did not raise service charges for the year ended 30th June 2027.

(d) Early payment discounts

| Rate, fee or charge to which discount is granted | Type | Discount % | Discount (\$) | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget | Circumstances in which discount is granted                                                                                                                                                         |
|--------------------------------------------------|------|------------|---------------|----------------|----------------|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                  |      |            |               | \$             | \$             | \$             |                                                                                                                                                                                                    |
| General rates                                    | Rate | 2.0%       |               | 0              | 30,529         | 28,000         | Ratepayers have previously been provided an early payment discount for paying their assessment in full prior to Council's adopted due date. No discount is provided in the 2026/27 financial year. |
|                                                  |      |            |               | 0              | 30,529         | 28,000         |                                                                                                                                                                                                    |

(e) Waivers or concessions

The Shire does not anticipate any waivers or concessions for the year ended 30th June 2027.

**SHIRE OF NAREMBEEN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2027**

**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: Reserve accounts  
Less: Current assets not expected to be received at end of year  
- 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 | 2026/27<br>Budget<br>30 June 2027<br>Carried forward | 2025/26<br>Actual<br>30 June 2026<br>Carried forward | 2025/26<br>Budget<br>30 June 2026<br>Carried forward |
|------|------------------------------------------------------|------------------------------------------------------|------------------------------------------------------|
|      | \$                                                   | \$                                                   | \$                                                   |
| 4    | 5,155,255                                            | 9,333,342                                            | 5,284,197                                            |
|      | 0                                                    | 18,004                                               | 0                                                    |
|      | 187,552                                              | 416,152                                              | 541,806                                              |
|      | 36,513                                               | 58,553                                               | 73,416                                               |
|      | 5,379,320                                            | 9,826,051                                            | 5,899,419                                            |
|      | (569,091)                                            | (318,201)                                            | (480,045)                                            |
|      | 0                                                    | 0                                                    | (11,060)                                             |
| 7    | 0                                                    | (122,874)                                            | 0                                                    |
|      | (370,363)                                            | (370,363)                                            | (351,067)                                            |
|      | (107,436)                                            | (107,436)                                            | (102,441)                                            |
|      | (1,046,890)                                          | (918,874)                                            | (944,613)                                            |
|      | 4,332,430                                            | 8,907,177                                            | 4,954,806                                            |
| 3(b) | (4,332,430)                                          | (5,300,721)                                          | (4,954,806)                                          |
|      | 0                                                    | 3,606,456                                            | 0                                                    |
| 8    | (4,332,430)                                          | (5,405,591)                                          | (4,954,806)                                          |
|      | 0                                                    | (18,004)                                             | 0                                                    |
|      | 0                                                    | 122,874                                              | 0                                                    |
|      | (4,332,430)                                          | (5,300,721)                                          | (4,954,806)                                          |

**EXPLANATION OF DIFFERENCE IN 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) Amounts excluded from operating activities**

Less: Profit on asset disposals

Less: Fair value adjustments to financial assets at fair value through profit and loss

Add: Loss on asset disposals

Add: Depreciation

Movement in current liabilities associated funds held in reserve account:

- Current portion of contract liabilities

**Non cash amounts excluded from operating activities**

| Note | 2026/27<br>Budget<br>30 June 2027<br>Carried forward | 2025/26<br>Actual<br>30 June 2026<br>Carried forward | 2025/26<br>Budget<br>30 June 2026<br>Carried forward |
|------|------------------------------------------------------|------------------------------------------------------|------------------------------------------------------|
|      | \$                                                   | \$                                                   | \$                                                   |
| 5    | (77,209)                                             | (56,117)                                             | (16,000)                                             |
|      | 0                                                    | (75,558)                                             | 0                                                    |
| 5    | 214,809                                              | 12,460                                               | 45,000                                               |
| 6    | 3,235,234                                            | 3,128,776                                            | 3,235,234                                            |
|      | 0                                                    | 0                                                    | 3,502                                                |
|      | 3,372,834                                            | 3,009,561                                            | 3,267,736                                            |

**SHIRE OF NAREMBEEN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2027**

**3. NET CURRENT ASSETS (CONTINUED)**

**(d) MATERIAL ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the 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.

**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.

**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.

**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

**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.

**CONTRACT ASSETS**

Contract assets primarily relate to the Shire's right to consideration for work completed but not billed at the end of the period.

**SHIRE OF NAREMBEEN  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2027**

**4. RECONCILIATION OF CASH**

**(a) 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 | 2026/27<br>Budget | 2025/26<br>Actual | 2025/26<br>Budget |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|-------------------|-------------------|-------------------|
| Cash and cash equivalents                                                                                                                                                                          |      | \$ 5,155,255      | \$ 9,333,342      | \$ 5,284,197      |
| <b>Restrictions</b>                                                                                                                                                                                |      |                   |                   |                   |
| The following classes of financial 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                                                                                                                                                                          |      | 4,332,430         | 5,405,591         | 4,954,806         |
|                                                                                                                                                                                                    |      | 4,332,430         | 5,405,591         | 4,954,806         |
| The restricted financial assets are a result of the following specific purposes to which the assets may be used:                                                                                   |      |                   |                   |                   |
| Reserve accounts                                                                                                                                                                                   | 8    | 4,332,430         | 5,405,591         | 4,954,806         |
| Contract liabilities                                                                                                                                                                               |      | 0                 | 0                 | 0                 |
| <b>Total restricted financial assets</b>                                                                                                                                                           |      | 4,332,430         | 5,405,591         | 4,954,806         |

**(b) Reconciliation of net cash provided by operating activities**

|                                                                                     |   |             |             |             |
|-------------------------------------------------------------------------------------|---|-------------|-------------|-------------|
| Net result                                                                          |   | (1,884,894) | 2,226,895   | (456,081)   |
| Non-cash items:                                                                     |   |             |             |             |
| Depreciation                                                                        | 6 | 3,235,234   | 3,128,776   | 3,235,234   |
| (Profit)/loss on sale of assets                                                     | 5 | 137,600     | (43,657)    | 29,000      |
| Adjustments to fair value of financial assets at fair value through profit and loss |   | 0           | (75,558)    | 0           |
| Changes in assets and liabilities:                                                  |   |             |             |             |
| (Increase)/decrease in receivables                                                  |   | 228,600     | (176,625)   | 0           |
| (Increase)/decrease in inventories                                                  |   | 22,040      | (32,610)    | 0           |
| Decrease in other assets                                                            |   | 0           | 353,574     | 0           |
| (Increase)/decrease in trade and other payables                                     |   | 250,890     | (560,183)   | 0           |
| (Increase) in contract liabilities                                                  |   | 0           | (134,456)   | 0           |
| Capital grants, subsidies and contributions                                         |   | (2,590,626) | (2,402,193) | (2,666,614) |
| Net cash provided by/(used in) operating activities                                 |   | (601,156)   | 2,283,963   | 141,539     |

**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.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

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.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

**SHIRE OF NAREMBEEN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2027**

**5. PROPERTY, PLANT AND EQUIPMENT**

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

|                                             | 2026/27 Budget   |                                  |                                 |                       |                     | 2025/26 Actual   |                                  |                                 |                       |                     | 2025/26 Budget   |                                  |                                 |                       |                     |
|---------------------------------------------|------------------|----------------------------------|---------------------------------|-----------------------|---------------------|------------------|----------------------------------|---------------------------------|-----------------------|---------------------|------------------|----------------------------------|---------------------------------|-----------------------|---------------------|
|                                             | Additions        | Disposals -<br>Net Book<br>Value | Disposals -<br>Sale<br>Proceeds | Disposals -<br>Profit | Disposals -<br>Loss | Additions        | Disposals -<br>Net Book<br>Value | Disposals -<br>Sale<br>Proceeds | Disposals -<br>Profit | Disposals -<br>Loss | Additions        | Disposals -<br>Net Book<br>Value | Disposals -<br>Sale<br>Proceeds | Disposals -<br>Profit | Disposals -<br>Loss |
| <b>(a) Property, Plant and Equipment</b>    | \$               | \$                               | \$                              | \$                    | \$                  | \$               | \$                               | \$                              | \$                    | \$                  | \$               | \$                               | \$                              | \$                    | \$                  |
| Buildings - non-specialised                 | 659,805          | 0                                | 0                               | 0                     | 0                   | 478,198          | 0                                | 0                               | 0                     | 0                   | 1,001,850        | 0                                | 0                               | 0                     | 0                   |
| Buildings - specialised                     | 983,677          | 0                                | 0                               | 0                     | 0                   | 117,654          | 0                                | 0                               | 0                     | 0                   | 216,000          | 0                                | 0                               | 0                     | 0                   |
| Furniture and equipment                     | 26,000           | 0                                | 0                               | 0                     | 0                   | 118,119          | 0                                | 0                               | 0                     | 0                   | 116,670          | 0                                | 0                               | 0                     | 0                   |
| Plant and equipment                         | 648,500          | (359,250)                        | 226,185                         | 74,009                | (207,074)           | 613,229          | (46,554)                         | 95,955                          | 54,559                | (5,158)             | 653,800          | (189,000)                        | 160,000                         | 16,000                | (45,000)            |
| <b>Total</b>                                | <b>2,317,982</b> | <b>(359,250)</b>                 | <b>226,185</b>                  | <b>74,009</b>         | <b>(207,074)</b>    | <b>1,327,200</b> | <b>(46,554)</b>                  | <b>95,955</b>                   | <b>54,559</b>         | <b>(5,158)</b>      | <b>1,988,320</b> | <b>(189,000)</b>                 | <b>160,000</b>                  | <b>16,000</b>         | <b>(45,000)</b>     |
| <b>(b) Infrastructure</b>                   |                  |                                  |                                 |                       |                     |                  |                                  |                                 |                       |                     |                  |                                  |                                 |                       |                     |
| Infrastructure - roads                      | 3,917,569        | 0                                | 0                               | 0                     | 0                   | 2,247,000        | 0                                | 0                               | 0                     | 0                   | 2,406,515        | 0                                | 0                               | 0                     | 0                   |
| Infrastructure - drainage                   | 30,038           | 0                                | 0                               | 0                     | 0                   | 133,403          | 0                                | 0                               | 0                     | 0                   | 175,000          | 0                                | 0                               | 0                     | 0                   |
| Infrastructure - parks and ovals            | 1,081,000        | 0                                | 0                               | 0                     | 0                   | 741,120          | 0                                | 0                               | 0                     | 0                   | 1,860,000        | 0                                | 0                               | 0                     | 0                   |
| <b>Total</b>                                | <b>5,028,607</b> | <b>0</b>                         | <b>0</b>                        | <b>0</b>              | <b>0</b>            | <b>3,121,523</b> | <b>0</b>                         | <b>0</b>                        | <b>0</b>              | <b>0</b>            | <b>4,441,515</b> | <b>0</b>                         | <b>0</b>                        | <b>0</b>              | <b>0</b>            |
| <b>(c) Inventory - Land held for resale</b> |                  |                                  |                                 |                       |                     |                  |                                  |                                 |                       |                     |                  |                                  |                                 |                       |                     |
| Cost of acquisition                         | 0                | (62,252)                         | 57,717                          | 3,200                 | (7,735)             | 0                | (45,920)                         | 40,176                          | 1,558                 | (7,302)             | 0                | 0                                | 0                               | 0                     | 0                   |
|                                             | 0                | (62,252)                         | 57,717                          | 3,200                 | (7,735)             | 0                | (45,920)                         | 40,176                          | 1,558                 | (7,302)             | 0                | 0                                | 0                               | 0                     | 0                   |
| <b>(d) Intangible Assets</b>                |                  |                                  |                                 |                       |                     |                  |                                  |                                 |                       |                     |                  |                                  |                                 |                       |                     |
| Digital infrastructure - ERP                | 0                | 0                                | 0                               | 0                     | 0                   | 0                | 0                                | 0                               | 0                     | 0                   | 200,000          | 0                                | 0                               | 0                     | 0                   |
| Digital infrastructure - Website            | 0                | 0                                | 0                               | 0                     | 0                   | 0                | 0                                | 0                               | 0                     | 0                   | 35,000           | 0                                | 0                               | 0                     | 0                   |
|                                             | 0                | 0                                | 0                               | 0                     | 0                   | 0                | 0                                | 0                               | 0                     | 0                   | 235,000          | 0                                | 0                               | 0                     | 0                   |
| <b>Total</b>                                | <b>7,346,589</b> | <b>(421,502)</b>                 | <b>283,902</b>                  | <b>77,209</b>         | <b>(214,809)</b>    | <b>4,448,723</b> | <b>(92,474)</b>                  | <b>136,131</b>                  | <b>56,117</b>         | <b>(12,460)</b>     | <b>6,664,835</b> | <b>(189,000)</b>                 | <b>160,000</b>                  | <b>16,000</b>         | <b>(45,000)</b>     |

**MATERIAL ACCOUNTING POLICIES**

**RECOGNITION OF ASSETS**

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

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

**GAINS AND LOSSES ON DISPOSAL**

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

**SHIRE OF NAREMBEEN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2027**

**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

| 2026/27<br>Budget | 2025/26<br>Actual | 2025/26<br>Budget |
|-------------------|-------------------|-------------------|
| \$                | \$                | \$                |
| 88,171            | 85,270            | 72,186            |
| 492,828           | 476,611           | 510,715           |
| 47,345            | 45,787            | 29,673            |
| 559,062           | 540,666           | 504,483           |
| 1,550,732         | 1,499,703         | 1,621,904         |
| 61,693            | 59,663            | 0                 |
| 25,935            | 25,082            | 23,426            |
| 409,468           | 395,994           | 472,847           |
| 3,235,234         | 3,128,776         | 3,235,234         |
| 58,785            | 44,325            | 17,724            |
| 11,280            | 6,670             | 6,949             |
| 81,000            | 76,621            | 62,233            |
| 37,349            | 67,089            | 76,472            |
| 741,171           | 639,077           | 726,953           |
| 1,518,562         | 1,640,687         | 1,707,442         |
| 131,828           | 50,937            | 60,749            |
| 655,259           | 603,370           | 576,712           |
| 3,235,234         | 3,128,776         | 3,235,234         |

**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 2027

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 2026 | 2026/27 Budget New Loans | 2026/27 Budget Principal Repayments | Budget Principal outstanding 30 June 2027 | 2026/27 Budget Interest Repayments | Actual Principal 1 July 2025 | 2025/26 Actual New Loans | 2025/26 Actual Principal Repayments | Actual Principal outstanding 30 June 2026 | 2025/26 Actual Interest Repayments | 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 |
|----------------------------------------|-------------|-------------|---------------|------------------------------|--------------------------|-------------------------------------|-------------------------------------------|------------------------------------|------------------------------|--------------------------|-------------------------------------|-------------------------------------------|------------------------------------|------------------------------|--------------------------|-------------------------------------|-------------------------------------------|------------------------------------|
| Swimming Pool                          | 125         | WATC        | 6.6800%       | \$ 31,129                    | \$ 0                     | \$ (31,129)                         | \$ 0                                      | \$ (1,568)                         | \$ 60,278                    | \$ 0                     | \$ (29,149)                         | \$ 31,129                                 | \$ (3,548)                         | \$ 60,278                    | \$ 0                     | \$ (29,149)                         | \$ 31,129                                 | \$ (3,548)                         |
| Recreation Centre                      | 128         | WATC        | 5.2600%       | 420,939                      | 0                        | (43,565)                            | 377,374                                   | (21,576)                           | 462,301                      | 0                        | (41,362)                            | 420,939                                   | (23,780)                           | 462,301                      | 0                        | (41,361)                            | 420,940                                   | (23,780)                           |
| Staff Housing and Depot Admin Building | 132         | WATC        | 5.0000%       | 0                            | 1,000,000                | (30,176)                            | 969,824                                   | (49,497)                           | 0                            | 0                        | 0                                   | 0                                         | 0                                  | 0                            | 0                        | 0                                   | 0                                         | 0                                  |
|                                        |             |             |               | 452,068                      | 1,000,000                | (104,870)                           | 1,347,198                                 | (72,641)                           | 522,579                      | 0                        | (70,511)                            | 452,068                                   | (27,328)                           | 522,579                      | 0                        | (70,510)                            | 452,069                                   | (27,328)                           |
| <b>Self Supporting Loans</b>           |             |             |               |                              |                          |                                     |                                           |                                    |                              |                          |                                     |                                           |                                    |                              |                          |                                     |                                           |                                    |
| Aged Homes                             | 127E        | WATC        | 4.2300%       | 4,799                        | 0                        | (4,799)                             | 0                                         | (152)                              | 9,401                        | 0                        | (4,602)                             | 4,799                                     | (350)                              | 9,400                        | 0                        | (4,602)                             | 4,798                                     | (349)                              |
| Narembeen Bowling Club                 | 131         | WATC        | 1.6000%       | 40,972                       | 0                        | (8,036)                             | 32,936                                    | (380)                              | 48,930                       | 0                        | (7,958)                             | 40,972                                    | (457)                              | 48,930                       | 0                        | (7,958)                             | 40,972                                    | (457)                              |
| Football Club Lighting                 | 133         | WATC        | 5.2500%       | 0                            | 66,000                   | (5,169)                             | 60,831                                    | (3,399)                            | 0                            | 0                        | 0                                   | 0                                         | 0                                  | 0                            | 0                        | 0                                   | 0                                         | 0                                  |
|                                        |             |             |               | 45,771                       | 66,000                   | (18,004)                            | 93,767                                    | (3,931)                            | 58,331                       | 0                        | (12,560)                            | 45,771                                    | (807)                              | 58,330                       | 0                        | (12,560)                            | 45,770                                    | (806)                              |
|                                        |             |             |               | 497,839                      | 1,066,000                | (122,874)                           | 1,440,965                                 | (76,572)                           | 580,910                      | 0                        | (83,071)                            | 497,839                                   | (28,135)                           | 580,909                      | 0                        | (83,070)                            | 497,839                                   | (28,134)                           |

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

**SHIRE OF NAREMBEEN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2027**

**7. BORROWINGS (CONTINUED)**

**(b) New borrowings - 2026/27**

| Particulars/Purpose                    | Institution | Loan type | Term (years) | Interest rate | Amount borrowed budget | Total interest & charges | Amount used budget | Balance unspent |
|----------------------------------------|-------------|-----------|--------------|---------------|------------------------|--------------------------|--------------------|-----------------|
|                                        |             |           |              | %             | \$                     | \$                       | \$                 | \$              |
| Staff Housing and Depot Admin Building | WATC        | Debenture | 10           | 5.0000%       | 1,000,000              | 544,231                  | 1,000,000          | 0               |
| Football Club Lighting                 | WATC        | Debenture | 20           | 5.2500%       | 66,000                 | 19,685                   | 66,000             | 0               |
|                                        |             |           |              |               | 1,066,000              | 563,916                  | 1,066,000          | 0               |

**(c) Unspent borrowings**

The Shire had no unspent borrowing funds as at 30th June 2026 nor is it expected to have unspent borrowing funds as at 30th June 2027.

**(d) Credit Facilities**

|                                                                 | 2026/27 Budget | 2025/26 Actual | 2025/26 Budget |
|-----------------------------------------------------------------|----------------|----------------|----------------|
|                                                                 | \$             | \$             | \$             |
| <b>Undrawn borrowing facilities credit standby arrangements</b> |                |                |                |
| Credit card limit                                               | 50,000         | 50,000         | 30,000         |
| Credit card balance at balance date                             | 0              | (5,481)        | 0              |
| <b>Total amount of credit unused</b>                            | 50,000         | 44,519         | 30,000         |
| <b>Loan facilities</b>                                          |                |                |                |
| Loan facilities in use at balance date                          | 1,440,965      | 497,839        | 497,839        |

**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 2027**

**8. RESERVE ACCOUNTS**

**(a) Reserve Accounts - Movement**

|                                    | 2026/27 Budget  |             |                 |                 | 2025/26 Actual  |             |                 |                 | 2025/26 Budget  |             |                 |                 |
|------------------------------------|-----------------|-------------|-----------------|-----------------|-----------------|-------------|-----------------|-----------------|-----------------|-------------|-----------------|-----------------|
|                                    | Opening Balance | Transfer to | Transfer (from) | Closing Balance | Opening Balance | Transfer to | Transfer (from) | Closing Balance | Opening Balance | Transfer to | Transfer (from) | Closing Balance |
|                                    | \$              | \$          | \$              | \$              | \$              | \$          | \$              | \$              | \$              | \$          | \$              | \$              |
| <b>Restricted by council</b>       |                 |             |                 |                 |                 |             |                 |                 |                 |             |                 |                 |
| (a) Leave reserve                  | 338,025         | 13,183      | 0               | 351,208         | 324,062         | 13,963      | 0               | 338,025         | 324,062         | 14,582      | 0               | 338,644         |
| (b) Plant reserve                  | 352,938         | 141,450     | 0               | 494,388         | 338,359         | 14,579      | 0               | 352,938         | 338,359         | 221,426     | 0               | 559,785         |
| (c) Infrastructure reserve         | 772,235         | 30,117      | (94,000)        | 708,352         | 1,438,578       | 53,657      | (720,000)       | 772,235         | 1,438,578       | 64,736      | (720,000)       | 783,314         |
| (d) HVRIC reserve                  | 2,376,628       | 92,688      | (1,089,498)     | 1,379,818       | 2,278,453       | 98,175      | 0               | 2,376,628       | 2,278,453       | 102,530     | (110,500)       | 2,270,483       |
| (e) Land Development reserve       | 374,591         | 14,609      | 0               | 389,200         | 359,117         | 15,474      | 0               | 374,591         | 359,117         | 16,160      | (375,277)       | 0               |
| (f) Avoca Farm reserve             | 92,069          | 3,591       | (94,566)        | 1,094           | 88,266          | 3,803       | 0               | 92,069          | 88,265          | 3,972       | (92,237)        | 0               |
| (g) Recreation reserve             | 715,134         | 64,890      | (260,000)       | 520,024         | 685,593         | 29,541      | 0               | 715,134         | 685,593         | 30,852      | (40,374)        | 676,071         |
| (h) Housing reserve                | 16,336          | 70,038      | 0               | 86,374          | 15,661          | 675         | 0               | 16,336          | 15,661          | 705         | (16,366)        | 0               |
| (i) Heritage reserve               | 23,793          | 928         | 0               | 24,721          | 22,810          | 983         | 0               | 23,793          | 22,810          | 1,026       | 0               | 23,836          |
| (j) Medical reserve                | 108,001         | 4,212       | 0               | 112,213         | 103,540         | 4,461       | 0               | 108,001         | 103,540         | 4,659       | 0               | 108,199         |
| (k) Server reserve                 | 15,646          | 610         | 0               | 16,256          | 15,000          | 646         | 0               | 15,646          | 15,000          | 15,675      | 0               | 30,675          |
| (l) ERP reserve                    | 41,724          | 1,627       | 0               | 43,351          | 40,000          | 1,724       | 0               | 41,724          | 40,000          | 1,800       | (41,800)        | 0               |
| (m) Bending landfill reserve       | 168,041         | 16,554      | 0               | 184,595         | 161,099         | 6,942       | 0               | 168,041         | 161,100         | 22,249      | (40,000)        | 143,349         |
| (n) Bending rehabilitation reserve | 5,215           | 5,203       | 0               | 10,418          | 5,000           | 215         | 0               | 5,215           | 5,000           | 5,225       | 0               | 10,225          |
| (o) RoeROC reserve                 | 5,215           | 5,203       | 0               | 10,418          | 5,000           | 215         | 0               | 5,215           | 5,000           | 5,225       | 0               | 10,225          |
|                                    | 5,405,591       | 464,903     | (1,538,064)     | 4,332,430       | 5,880,538       | 245,053     | (720,000)       | 5,405,591       | 5,880,538       | 510,823     | (1,436,554)     | 4,954,806       |

**(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                                                                                                   |
|------------------------------------|-------------------------|--------------------------------------------------------------------------------------------------------------------------|
| <b>Restricted by council</b>       |                         |                                                                                                                          |
| (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                    | Ongoing                 | To be used to fund the costs of a new ERP                                                                                |
| (m) Bending landfill reserve       | Ongoing                 | To be used to fund the Shire of Narembreen's share of ongoing capital works to the                                       |
| (n) Bending rehabilitation reserve | Ongoing                 | To be used to fund the progressive rehabilitation costs of the Bending 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 2027**

**9. OTHER INFORMATION**

|                                              | <b>2026/27<br/>Budget</b> | <b>2025/26<br/>Actual</b> | <b>2025/26<br/>Budget</b> |
|----------------------------------------------|---------------------------|---------------------------|---------------------------|
| <b>The net result includes as revenues</b>   | <b>\$</b>                 | <b>\$</b>                 | <b>\$</b>                 |
| <b>(a) Interest earnings</b>                 |                           |                           |                           |
| Investments                                  | 310,818                   | 330,798                   | 364,624                   |
| Self supporting loans                        | 3,931                     | 656                       | 807                       |
| Other interest revenue                       | 9,200                     | 10,615                    | 11,500                    |
|                                              | <b>323,949</b>            | <b>342,069</b>            | <b>376,931</b>            |
| <b>The net result includes as expenses</b>   |                           |                           |                           |
| <b>(b) Auditors remuneration</b>             |                           |                           |                           |
| Audit services                               | 48,700                    | 45,796                    | 46,000                    |
| Other services                               | 1,500                     | 4,500                     | 2,500                     |
|                                              | <b>50,200</b>             | <b>50,296</b>             | <b>48,500</b>             |
| <b>(c) Interest expenses (finance costs)</b> |                           |                           |                           |
| Borrowings (refer Note 7(a))                 | 76,572                    | 28,135                    | 28,134                    |
|                                              | <b>76,572</b>             | <b>28,135</b>             | <b>28,134</b>             |
| <b>(d) Write offs</b>                        |                           |                           |                           |
| General rate                                 | 500                       | 1,804                     | 500                       |
| Fees and charges                             | 500                       | 0                         | 500                       |
|                                              | <b>1,000</b>              | <b>1,804</b>              | <b>1,000</b>              |

**SHIRE OF NAREMBEEN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2027**

**10. COUNCIL MEMBERS REMUNERATION**

|                                             | <b>2026/27<br/>Budget</b> | <b>2025/26<br/>Actual</b> | <b>2025/26<br/>Budget</b> |
|---------------------------------------------|---------------------------|---------------------------|---------------------------|
|                                             | \$                        | \$                        | \$                        |
| <b>President Cr S Stirrat (Outgoing)</b>    |                           |                           |                           |
| President's allowance                       | 0                         | 2,025                     | 8,100                     |
| Meeting attendance fees                     | 4,100                     | 4,350                     | 5,400                     |
| Annual allowance for ICT expenses           | 500                       | 1,500                     | 1,500                     |
| Travel and accommodation expenses           | 0                         | 412                       | 215                       |
|                                             | 4,600                     | 8,287                     | 15,215                    |
| <b>President Cr H Cusack (Incoming)</b>     |                           |                           |                           |
| President's allowance                       | 8,400                     | 6,075                     | 0                         |
| Deputy President's allowance                |                           | 506                       | 2,025                     |
| Meeting attendance fees                     | 5,600                     | 5,800                     | 4,000                     |
| Annual allowance for ICT expenses           | 500                       | 750                       | 1,500                     |
| Travel and accommodation expenses           | 0                         | 0                         | 215                       |
|                                             | 14,500                    | 13,131                    | 7,740                     |
| <b>Deputy President Cr H Bald Incoming)</b> |                           |                           |                           |
| Deputy President's allowance                | 2,100                     | 1,519                     | 0                         |
| Meeting attendance fees                     | 4,100                     | 4,000                     | 4,000                     |
| Annual allowance for ICT expenses           | 500                       | 1,500                     | 1,500                     |
| Travel and accommodation expenses           | 0                         | 0                         | 214                       |
|                                             | 6,700                     | 7,019                     | 5,714                     |
| <b>Cr C Bray</b>                            |                           |                           |                           |
| Meeting attendance fees                     | 4,100                     | 4,000                     | 4,000                     |
| Annual allowance for ICT expenses           | 500                       | 1,500                     | 1,500                     |
| Travel and accommodation expenses           | 0                         | 0                         | 214                       |
|                                             | 4,600                     | 5,500                     | 5,714                     |
| <b>Cr A Hardham</b>                         |                           |                           |                           |
| Meeting attendance fees                     | 4,100                     | 4,000                     | 4,000                     |
| Annual allowance for ICT expenses           | 500                       | 1,500                     | 1,500                     |
| Travel and accommodation expenses           | 0                         | 0                         | 214                       |
|                                             | 4,600                     | 5,500                     | 5,714                     |
| <b>Cr T Cole</b>                            |                           |                           |                           |
| Meeting attendance fees                     | 0                         | 1,000                     | 4,000                     |
| Annual allowance for ICT expenses           | 0                         | 750                       | 1,500                     |
| Travel and accommodation expenses           | 0                         | 0                         | 214                       |
|                                             | 0                         | 1,750                     | 5,714                     |
| <b>Cr M Currie</b>                          |                           |                           |                           |
| Meeting attendance fees                     | 4,100                     | 4,000                     | 4,000                     |
| Annual allowance for ICT expenses           | 500                       | 1,500                     | 1,500                     |
| Travel and accommodation expenses           | 0                         | 0                         | 214                       |
|                                             | 4,600                     | 5,500                     | 5,714                     |
| <b>Cr L Smoker</b>                          |                           |                           |                           |
| Meeting attendance fees                     | 4,100                     | 3,000                     | 0                         |
| Annual allowance for ICT expenses           | 500                       | 1,500                     | 0                         |
|                                             | 4,600                     | 4,500                     | 0                         |
| <b>Total Council Member Remuneration</b>    | 44,200                    | 51,187                    | 51,525                    |
| President's allowance                       | 8,400                     | 8,100                     | 8,100                     |
| Deputy President's allowance                | 2,100                     | 2,025                     | 2,025                     |
| Meeting attendance fees                     | 30,200                    | 30,150                    | 29,400                    |
| Annual allowance for ICT expenses           | 3,500                     | 10,500                    | 10,500                    |
| Travel and accommodation expenses           | 0                         | 412                       | 1,500                     |
|                                             | 44,200                    | 51,187                    | 51,525                    |

**SHIRE OF NAREMBEEN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2027**

**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**

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.

12. REVENUE AND EXPENDITURE (CONTINUED)

(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 2027**

**13. PROGRAM INFORMATION**

**Key Terms and Definitions - Reporting Programs**

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

**OBJECTIVE**

**ACTIVITIES**

**Governance**

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

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

**General purpose funding**

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

**Law, order, public safety**

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

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

**Health**

To provide an operational framework for environmental and community health.

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

**Housing**

The provision of housing to staff.

Maintenance of staff and rental housing.

**Community amenities**

The provision of services required by the community.

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

**Recreation and culture**

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

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

**Transport**

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

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

**Economic services**

To help promote the Shire and its economic wellbeing.

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

**Other property and services**

To monitor and control Council's overheads operating account.

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

**SHIRE OF NAREMBEEN**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2027**

**14. FEES AND CHARGES**

|                             | <b>2026/27<br/>Budget</b> | <b>2025/26<br/>Actual</b> | <b>2025/26<br/>Budget</b> |
|-----------------------------|---------------------------|---------------------------|---------------------------|
|                             | \$                        | \$                        | \$                        |
| <b>By Program:</b>          |                           |                           |                           |
| General purpose funding     | 2,500                     | 5,806                     | 2,500                     |
| Law, order, public safety   | 2,000                     | 71,093                    | 67,800                    |
| Health                      | 1,000                     | 993                       | 1,000                     |
| Housing                     | 181,977                   | 150,957                   | 128,200                   |
| Community amenities         | 160,035                   | 164,945                   | 157,400                   |
| Recreation and culture      | 17,000                    | 11,745                    | 9,000                     |
| Transport                   | 7,500                     | 6,178                     | 7,500                     |
| Economic services           | 139,298                   | 207,897                   | 175,798                   |
| Other property and services | 500                       | 12,221                    | 500                       |
|                             | <b>511,810</b>            | <b>631,835</b>            | <b>549,698</b>            |

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

SHIRE OF NAREMBEEN

# **NON-OPERATING INCOME AND EXPENDITURE**

**2027**



**SHIRE OF NAREMBEEN  
NON-OPERATING GRANTS  
FOR THE YEAR ENDED 30 JUNE 2027**

| GL                                                             | Description                                                                                           | Annual Budget             |
|----------------------------------------------------------------|-------------------------------------------------------------------------------------------------------|---------------------------|
| <b>Fire</b>                                                    |                                                                                                       |                           |
| 5124051                                                        | FIRE - Community Water Supply Program { Trailer Mounted Generator for Tampia Bore}                    | <u>\$9,904</u>            |
| <b>SPORT - Sporting Club and Community Group Contributions</b> |                                                                                                       |                           |
| 1100012                                                        | Unspecified Fed/State funding                                                                         | <u>\$17,871</u>           |
|                                                                |                                                                                                       | <b>\$17,871</b>           |
| <b>Roads to Recovery</b>                                       |                                                                                                       |                           |
| 1212600                                                        | R2R - Mt Walker Road, gravel resheeting (SLK 0.30 - 8.90)                                             | 145,000                   |
| 1212600                                                        | R2R - Calzoni Road, gravel resheeting (SLK 26.82 - 31.07)                                             | 140,000                   |
| 1212600                                                        | R2R - South Kuminin East Road, gravel resheeting (SLK 32.96 - 35.92)                                  | 110,000                   |
| 1212600                                                        | R2R - South Kuminin East Road, reconstruct and seal widening (SLK 46.00 - 49.74)                      | 550,000                   |
| 1212600                                                        | R2R - Schwartz Road, gravel resheet (SLK 0.00 - 4.27)                                                 | 60,000                    |
| 1212600                                                        | R2R - Dayman Road, gravel and stabilise (SLK 0.00 -1.5)                                               | 60,000                    |
|                                                                |                                                                                                       | <u>\$1,065,000</u>        |
| <b>Regional Road Groups</b>                                    |                                                                                                       |                           |
| 1212200                                                        | RRG - Bruce Rock-Naremben Road, repair failed sections and reseal (SLK 0.00 - 6.20)                   | 256,312                   |
| 1212200                                                        | RRG - Bruce Rock-Naremben Road, LRM (SLK 0.00 - 6.20)                                                 | 13,600                    |
| 1212200                                                        | RRG - Cramphorne Road, reconstruction and primer seal to 8m (SLK 28.57 - 32.29)                       | 400,000                   |
|                                                                |                                                                                                       | <u>\$669,912</u>          |
| <b>Wheatbelt Secondary Freight Network</b>                     |                                                                                                       |                           |
| 1212801                                                        | WSFN - Kondinin-Naremben Road, reconstruct Kuminin Road intersection                                  | 372,305                   |
|                                                                |                                                                                                       | <u>\$372,305</u>          |
| <b>Airport</b>                                                 |                                                                                                       |                           |
| 1252311                                                        | AERO - RADS Grant Funding                                                                             | 127,134                   |
|                                                                |                                                                                                       | <u>\$127,134</u>          |
| <b>Local Group Contributions</b>                               |                                                                                                       |                           |
| 1100009                                                        | Sporting Club and Community Group Contributions{\$66K SSL and \$12.5K Netball/Basketball Contribution | 78,500                    |
|                                                                |                                                                                                       | <u>\$78,500</u>           |
| <b>LotteryWest</b>                                             |                                                                                                       |                           |
| 1100010                                                        | BMX/Pump Track                                                                                        | <u>\$250,000</u>          |
|                                                                |                                                                                                       | <u><b>\$2,590,626</b></u> |

**SHIRE OF NAREMBEEN  
PROPOSED ASSET DISPOSALS  
FOR THE YEAR ENDED 30 JUNE 2027**

| Asset Description                                     | 2026             |                  |                    |
|-------------------------------------------------------|------------------|------------------|--------------------|
|                                                       | Proceeds         | WDV              | P&L                |
| <b>Land and Buildings</b>                             |                  |                  |                    |
| Cheetham Way (Lot 63 )                                | 20,000           | 16,800           | 3,200              |
| 43 Cheetham Way (Lot 64)                              | 16,586           | 16,800           | (214)              |
| 28 Cheetham Way (Lot 71)                              | 21,131           | 28,652           | (7,521)            |
| <b>Plant and Equipment</b>                            |                  |                  |                    |
| <b>ADMINISTRATION VEHICLES</b>                        |                  |                  |                    |
| Volkswagon Tigun R - EMCS Vehicle, NB01 (2022)        | 38,000           | 60,108           | (22,108)           |
| Toyota Kluger - Doctors Vehicle (old), 1IJR406 (2021) | 35,000           | -                | 35,000             |
| <b>CONSTRUCTION EQUIPMENT</b>                         |                  |                  |                    |
| Cat Steel Drum Roller (2012)                          | 44,460           | 99,000           | (54,540)           |
| Cat CW34 - Multi Tyre Roller (2016)                   | -                | 86,969           | (86,969)           |
| <b>HEAVY TRUCKS</b>                                   |                  |                  |                    |
| Bruce Rock Side Tipper, NB5766 (2007)                 | 44,725           | 25,000           | 19,725             |
| <b>LIGHT TRUCKS</b>                                   |                  |                  |                    |
| Mitsubishi Fuso - Dual Cab Truck, NB56 (2019)         | -                | 43,457           | (43,457)           |
| <b>LIGHT VEHICLES</b>                                 |                  |                  |                    |
| Ford Ranger - Single Cab Ute, NB206 (2019)            | 14,000           | 11,170           | 2,830              |
| Toyota Hilux - Single Cab Ute, NB7900 (2016)          | 16,000           | 9,820            | 6,180              |
| Nissan RX - Dual Cab Ute, NB175 (2018)                | 16,000           | 8,727            | 7,273              |
| Nissan Navara - Dual Cab Ute, NB613 (2020)            | 18,000           | 15,000           | 3,000              |
|                                                       | <b>\$283,902</b> | <b>\$421,503</b> | <b>(\$137,601)</b> |

**SHIRE OF NAREMBEEN**  
**PROPERTY, PLANT AND EQUIPMENT CAPITAL EXPENDITURE**  
**FOR THE YEAR ENDED 30 JUNE 2027**

| <b>Job</b>                               | <b>Description</b>                                                                                 | <b>Annual budget</b> |
|------------------------------------------|----------------------------------------------------------------------------------------------------|----------------------|
| <b>Land and Buildings</b>                |                                                                                                    |                      |
| <u>2179</u>                              | Shire staff housing, Cr Cheetham Way & Brown St subdivision                                        | 505,076              |
| <u>2180</u>                              | Shire administration office renovations                                                            | 186,677              |
| <u>2229</u>                              | Swimming pool, ablution upgrades, add first aid room & storage                                     | 60,000               |
| <u>2300</u>                              | Depot, new buildings, renovations and improvements to amenity                                      | 500,000              |
| <u>2305</u>                              | 15 Northmore, reticulation works                                                                   | 5,000                |
| <u>2306</u>                              | 15 Northmore, landscaping                                                                          | 15,000               |
| <u>2309</u>                              | 16 Hilton, reticulation works                                                                      | 5,000                |
| <u>2311</u>                              | 21 Northmore, reticulation works                                                                   | 5,000                |
| <u>2312</u>                              | 21 Northmore, landscaping                                                                          | 10,000               |
| <u>2316</u>                              | Gym, split system AC                                                                               | 20,000               |
| <u>2324</u>                              | 10 Hilton, floorcoverings, repaint internally and exterior repairs                                 | 32,729               |
| <u>2374</u>                              | Depot, Concrete Vehicle bays                                                                       | 10,000               |
| <u>3125</u>                              | 15 Northmore, interior blinds and carpets                                                          | 7,000                |
| <u>3126</u>                              | 18 Hilton, instal split system air conditioners                                                    | 7,000                |
| <u>3127</u>                              | 26 Hilton Way, storage, kitchen and laundry cabinetry, bathroom vanities, new side gate, aircon re | 35,000               |
| <u>3128</u>                              | 39 Savage St, Electrical upgrades                                                                  | 12,000               |
| <u>3129</u>                              | Aged Care units, Solar lighting                                                                    | 21,000               |
| <u>3130</u>                              | Recreation centre, BBQ area improvements                                                           | 5,000                |
| <u>3131</u>                              | Road Board/History Museum, roof repairs and repainting                                             | 40,000               |
| <u>3132</u>                              | St Pauls', seal gaps in external cladding                                                          | 9,000                |
| <u>3133</u>                              | Town Hall, external paint/varnish                                                                  | 30,000               |
| <u>3134</u>                              | Town Hall, gutters and downpipes                                                                   | 22,500               |
| <u>3135</u>                              | Town Hall, replace external entry staircases                                                       | 24,000               |
| <u>3136</u>                              | Town Hall, roof membrane                                                                           | 45,000               |
| <u>3137</u>                              | Town Hall, roof tile repairs                                                                       | 31,500               |
|                                          |                                                                                                    | <b>\$1,643,482</b>   |
| <b>Furniture</b>                         |                                                                                                    |                      |
| <u>2359</u>                              | Chambers, additional honour boards                                                                 | 5,000                |
| <u>3124</u>                              | Recreation centre, furniture and facility upgrades                                                 | 21,000               |
|                                          |                                                                                                    | <b>\$26,000</b>      |
| <b>Plant and equipment</b>               |                                                                                                    |                      |
| <b>CONSTRUCTION EQUIPMENT</b>            |                                                                                                    |                      |
| <u>3123</u>                              | 6-wheeler 2-way tipper                                                                             | 400,000              |
| <b>LIGHT TRUCKS &amp; LIGHT VEHICLES</b> |                                                                                                    |                      |
| <u>2190</u>                              | Toyota Kluger - EMCS Vehicle, NB01 (2022)                                                          | 75,000               |
| <u>3138</u>                              | Ford Ranger - Single Cab Ute, NB206 (2019)                                                         | 55,000               |
| <u>3139</u>                              | Nissan RX - Dual Cab Ute, NB175 (2018)                                                             | 52,000               |
| <u>3140</u>                              | Nissan Navara - Dual Cab Ute, NB613 (2020)                                                         | 52,000               |
| <b>OTHER PLANT</b>                       |                                                                                                    |                      |
| <u>3141</u>                              | Trailer-mounted generator                                                                          | 14,500               |
|                                          |                                                                                                    | <b>\$648,500</b>     |
|                                          |                                                                                                    | <b>\$2,317,982</b>   |

**SHIRE OF NAREMBEEN  
ROADWORKS CAPITAL EXPENDITURE  
FOR THE YEAR ENDED 30 JUNE 2027**

| <b>Job</b>                                                       | <b>Description</b>                                                                   | <b>Annual Budget</b>      |
|------------------------------------------------------------------|--------------------------------------------------------------------------------------|---------------------------|
| <b>Road to Recoveries (R2R) Funded Roadworks</b>                 |                                                                                      |                           |
| <b><u>2384</u></b>                                               | R2R - Mt Walker Road, gravel resheeting (SLK 0.30 - 8.90)                            | 145,000                   |
| <b><u>2385</u></b>                                               | R2R - Calzoni Road, gravel resheeting (SLK 26.82 - 31.07)                            | 140,000                   |
| <b><u>2386</u></b>                                               | R2R - South Kuminin East Road, gravel resheeting (SLK 32.96 - 35.92)                 | 110,000                   |
| <b><u>2387</u></b>                                               | R2R - South Kuminin East Road, reconstruct and seal widening (SLK 46.00 - 49.74)     | 550,000                   |
| <b><u>2388</u></b>                                               | R2R - Schwartz Road, gravel resheet (SLK 0.00 - 4.27)                                | 60,000                    |
| <b><u>2389</u></b>                                               | R2R - Dayman Road, gravel and stabilise (SLK 0.00 - 1.5)                             | 60,000                    |
|                                                                  |                                                                                      | <b><u>\$1,065,000</u></b> |
| <b>Regional Road Groups (RRG) Funded Roadworks</b>               |                                                                                      |                           |
| <b><u>2381</u></b>                                               | RRG - Bruce Rock-Narembeen Road, repair failed sections and reseal (SLK 0.00 - 6.20) | 384,468                   |
| <b><u>2382</u></b>                                               | RRG - Bruce Rock-Narembeen Road,LRM (SLK 0.00 - 6.20)                                | 20,400                    |
| <b><u>2383</u></b>                                               | RRG - Cramphorne Road, Reconstruction and primer seal to 8m (SLK 28.57 - 32.29)      | 600,000                   |
|                                                                  |                                                                                      | <b><u>\$1,004,868</u></b> |
| <b>Wheatbelt Secondary Freight Route (WSFN) Funded Roadworks</b> |                                                                                      |                           |
| <b><u>2390</u></b>                                               | WSFN - Kondinin-Narembeen Road, reconstruct Kuminin Road intersection                | 398,912                   |
| <b><u>2377</u></b>                                               | Streets Alive, Curral Street slow zone                                               | 98,291                    |
|                                                                  |                                                                                      | <b><u>\$497,203</u></b>   |
| <b>Own-Source Funded Roadworks</b>                               |                                                                                      |                           |
| <b><u>2391</u></b>                                               | Recreation Centre Carpark, reseal and line marking (SLK TBD)                         | 28,000                    |
| <b><u>2392</u></b>                                               | Emu Hill East Road, second coat seal (SLK T39.18 - 39.85)                            | 36,000                    |
| <b><u>2393</u></b>                                               | Soldiers Road, reseal (SLK 7.80 - 8.90)                                              | 41,000                    |
| <b><u>2394</u></b>                                               | Dayman Road, gravel resheeting and stabilisation (SLK 0.00 - 1.50)                   | 56,000                    |
| <b><u>2395</u></b>                                               | Mt Walker Road, vegetation works (SLK 8.66 - 41.4)                                   | 120,000                   |
| <b><u>2346</u></b>                                               | Mt Arrowsmith Road, culvert and drainage works (SLK 3.25 - 15.53)                    | 969,498                   |
| <b><u>2396</u></b>                                               | Townsite footpath, installation and replacement (SLK TBD)                            | 50,000                    |
| <b><u>2157</u></b>                                               | Townsite kerbing, replacement of kerbing (location TBD)                              | 50,000                    |
|                                                                  |                                                                                      | <b><u>\$1,350,498</u></b> |
|                                                                  |                                                                                      | <b><u>\$3,917,569</u></b> |

**SHIRE OF NAREMBEEN  
OTHER INFRASTRUCTURE CAPITAL EXPENDITURE  
FOR THE YEAR ENDED 30 JUNE 2027**

| <b>Job</b>                                 | <b>Description</b>                                                           | <b>Annual Budget</b> |
|--------------------------------------------|------------------------------------------------------------------------------|----------------------|
| <b>Townsite Drainage</b>                   |                                                                              |                      |
| <u><b>2323</b></u>                         | Lions Recycling Area, drainage improvements                                  | 5,038                |
|                                            |                                                                              | <b>\$5,038</b>       |
| <b>Townsite Infrastructure</b>             |                                                                              |                      |
| <u><b>2347</b></u>                         | Caravan Park, perimeter fencing and drainage                                 | 25,000               |
| <u><b>2322</b></u>                         | Lions Entrance Garden, improvements (West Town entrance)                     | 5,000                |
|                                            |                                                                              | <b>\$30,000</b>      |
| <b>Aerodrome</b>                           |                                                                              |                      |
| <u><b>3210</b></u>                         | Airfield, lighting upgrades                                                  | 381,500              |
|                                            |                                                                              | <b>\$381,500</b>     |
| <b>Other Shire infrastructure</b>          |                                                                              |                      |
| <u><b>2215</b></u>                         | Caravan Park, drain, sewerage and electrical line rerouting and improvements | 25,000               |
| <u><b>2350</b></u>                         | New District Entrance Signs (x4)                                             | 15,000               |
|                                            |                                                                              | <b>\$40,000</b>      |
| <b>Sport and recreation infrastructure</b> |                                                                              |                      |
| <u><b>2162</b></u>                         | BMX/pump track, survey and design                                            | 420,000              |
| <u><b>2353</b></u>                         | Tourist trails development                                                   | 10,000               |
| <u><b>2354</b></u>                         | Town oval, irrigation improvements                                           | 150,000              |
| <u><b>3121</b></u>                         | Cricket nets, relocation and improvement                                     | 61,000               |
| <u><b>3122</b></u>                         | Motorcross Track, shelter and seating                                        | 13,500               |
|                                            |                                                                              | <b>\$654,500</b>     |
|                                            |                                                                              | <b>\$1,111,038</b>   |

SHIRE OF NAREMBEEN

# **OPERATING INCOME AND EXPENDITURE**

**2027**

**SHIRE OF NAREMBEEN  
OPERATING INCOME AND EXPENSES  
FOR THE YEAR ENDED 30 JUNE 2027**

| 2026 budget                                   | 2026 YTD actuals | GL/JOB - Account Description                            | Annual Budget<br>2027 | IE  | Income / Expense Category  |
|-----------------------------------------------|------------------|---------------------------------------------------------|-----------------------|-----|----------------------------|
| <b>SP 31 - Rates Income</b>                   |                  |                                                         |                       |     |                            |
| 10,000                                        | 8,139            | 3121400 RATES - Collection Charges Recovered            | 10,000                | 100 | Rates Revenue              |
| 500                                           | 296              | 5129000 RATES - ESL Penalty Interest Charged            | 200                   | 161 | Interest on Rates          |
| 32,951                                        | 32,385           | 3128000 RATES - Ex-Gratia Rates Raised                  | 34,004                | 100 | Rates Revenue              |
| 288,468                                       | 294,562          | 3122000 RATES - GRV Rates Levied                        | 309,290               | 100 | Rates Revenue              |
| 1,968,294                                     | 1,968,839        | 3122001 RATES - UV Rates Levied (Rural)                 | 2,063,090             | 100 | Rates Revenue              |
| 13,458                                        | 11,218           | 3122002 RATES - UV Rates Levied (Mining)                | 15,930                | 100 | Rates Revenue              |
| 2,000                                         | 1,670            | 4221600 RATES - Instalment Administration Fees          | 2,000                 | 156 | Fees and Charges           |
| 4,000                                         | 3,771            | 3121300 RATES - Instalment Interest                     | 4,000                 | 161 | Interest on Rates          |
| 7,000                                         | 6,549            | 3129000 RATES - Penalty Interest Charged                | 5,000                 | 161 | Interest on Rates          |
| (28,000)                                      | (30,529)         | 3111000 RATES - Discount on Early Payment               | -                     | 100 | Rates Revenue              |
| 500                                           | 4,136            | 3121600 RATES - Rate Record and Account Enquiry Fees    | 500                   | 156 | Fees and Charges           |
| 2,299,171                                     | 2,301,035        |                                                         | 2,444,014             |     |                            |
| <b>SP 31 - Rates Expenses</b>                 |                  |                                                         |                       |     |                            |
| (84,315)                                      | (57,085)         | 3115000 RATES - Administration Allocated                | (92,481)              | 909 | Administration Allocations |
| (10,000)                                      | (8,080)          | 3116000 RATES - Debt Collection Expenses                | (10,000)              | 284 | Other Expenses             |
| (2,000)                                       | (1,804)          | 3112000 RATES - Debtors Written Off                     | (500)                 | 100 | Rates Revenue              |
| (500)                                         | (431)            | 3119000 RATES - Title and Company Search Fees           | (500)                 | 231 | Materials and Contracts    |
| (8,000)                                       | (8,939)          | 3118000 RATES - Valuation Expenses                      | (8,000)               | 231 | Materials and Contracts    |
| (500)                                         | -                | 3119010 RATES - Advertising and Communications          | (500)                 | 231 | Materials and Contracts    |
| (5,000)                                       | -                | 3119030 RATES - Contractors and Consultants             | (5,000)               | 231 | Materials and Contracts    |
| (3,000)                                       | (2,784)          | 3119050 RATES - Postage, Printing and Stationery        | (2,500)               | 231 | Materials and Contracts    |
| (104,815)                                     | (76,338)         |                                                         | (119,481)             |     |                            |
| 2,194,356                                     | 2,224,697        |                                                         | 2,324,533             |     |                            |
| <b>SP 32 - General Purpose Funding Income</b> |                  |                                                         |                       |     |                            |
| 3,500                                         | 75,558           | 3323002 GEN PUR - Fair Value Adjustments                | 3,500                 | 171 | Other Income               |
| 705,000                                       | 2,304,374        | 3221100 GEN PUR - Financial Assistance Grants (General) | 174,782               | 113 | Operating Grants           |
| 100,000                                       | 85,743           | 3323000 GEN PUR - Interest Received (Municipal)         | 100,000               | 160 | Interest Received          |
| 264,624                                       | 245,055          | 3323100 GEN PUR - Interest Received (Reserves)          | 210,818               | 160 | Interest Received          |
| 1,073,124                                     | 2,710,730        |                                                         | 489,100               |     |                            |
| <b>SP 41 - Members of Council Income</b>      |                  |                                                         |                       |     |                            |
| 500                                           | -                | 4122000 COUNCIL - Reimbursements                        | 500                   | 171 | Other Income               |
| 500                                           | -                |                                                         | 500                   |     |                            |
| <b>SP 41 - Members of Council Expenses</b>    |                  |                                                         |                       |     |                            |
| (97,830)                                      | (82,141)         | 4112010 COUNCIL - Administration Allocated              | (110,310)             | 909 | Administration Allocations |
| (8,100)                                       | (8,100)          | 4114000 COUNCIL - President's Allowance                 | (8,400)               | 284 | Other Expenses             |
| (2,025)                                       | (2,025)          | 4111500 COUNCIL - Deputy President's Allowance          | (2,175)               | 284 | Other Expenses             |
| (29,400)                                      | (30,150)         | 4111100 COUNCIL - Councillor Sitting Fees               | (30,200)              | 284 | Other Expenses             |
| (500)                                         | (133)            | 4111900 COUNCIL - Advertising and Communications        | (500)                 | 231 | Materials and Contracts    |
| (15,000)                                      | (20,483)         | 4112000 COUNCIL - Attendance at Conferences and Events  | (15,000)              | 284 | Other Expenses             |
| -                                             | -                | 4111101 COUNCIL - Contractors and Consultants           | (2,500)               | 231 | Materials and Contracts    |
| (10,000)                                      | (1,461)          | 4118000 COUNCIL - Donations and Gifts                   | (2,000)               | 284 | Other Expenses             |
| (5,000)                                       | (5,125)          | 4113000 COUNCIL - Election Expense                      | -                     | 231 | Materials and Contracts    |
| (1,500)                                       | (700)            | 4116000 COUNCIL - Independent Committee Chair           | (1,800)               | 284 | Other Expenses             |
| -                                             | (7,136)          | 4115000 COUNCIL - Hosted Events and Receptions          | -                     | 231 | Materials and Contracts    |
| (5,000)                                       | (2,982)          | 4115000 COUNCIL - Hosted Events and Receptions          | (5,000)               | 284 | Other Expenses             |
| (10,500)                                      | (10,500)         | 4118500 COUNCIL - I.T. Allowance                        | (3,500)               | 284 | Other Expenses             |
| (500)                                         | (482)            | 4111200 COUNCIL - Postage, Printing and Stationary      | (500)                 | 231 | Materials and Contracts    |
| (11,200)                                      | (11,400)         | 4117000 COUNCIL - Subscriptions and memberships         | (11,500)              | 231 | Materials and Contracts    |
| (5,000)                                       | (3,467)          | 4118550 COUNCIL - Training and Development              | (2,000)               | 231 | Materials and Contracts    |
| (4,000)                                       | (4,552)          | 4111000 COUNCIL - Travel and Accommodation              | (4,000)               | 231 | Materials and Contracts    |
| (1,500)                                       | (4,261)          | 4111000 COUNCIL - Travel and Accommodation              | (1,500)               | 284 | Other Expenses             |
| (500)                                         | -                | 4211501 COUNCIL - Uniforms                              | (500)                 | 231 | Materials and Contracts    |
| (207,555)                                     | (195,096)        |                                                         | (201,385)             |     |                            |
| (207,055)                                     | (195,096)        |                                                         | (200,885)             |     |                            |
| <b>SP 43 - General Governance Income</b>      |                  |                                                         |                       |     |                            |
| 36,000                                        | 66,063           | 4200010 GOVERN - Reimbursements Received                | 38,400                | 171 | Other Income               |
| 36,000                                        | 66,063           |                                                         | 38,400                |     |                            |
| <b>SP 43 - General Governance Expenses</b>    |                  |                                                         |                       |     |                            |
| (627,003)                                     | (593,088)        | 4200001 GOVERN - Administration Allocated               | (643,189)             | 909 | Administration Allocations |
| (51,500)                                      | (51,423)         | 4200002 GOVERN - Audit Fees                             | (48,700)              | 231 | Materials and Contracts    |
| (2,500)                                       | (1,857)          | 4200003 GOVERN - Advertising and Communications         | (2,500)               | 231 | Materials and Contracts    |
| (115,724)                                     | (96,232)         | 4200004 GOVERN - Contractors and Consultants            | (101,000)             | 231 | Materials and Contracts    |
| (5,000)                                       | (10,942)         | 4200005 GOVERN - Legal Expenses                         | (5,000)               | 231 | Materials and Contracts    |
| (9,650)                                       | (9,787)          | 4200007 GOVERN - Subscriptions and memberships          | (9,650)               | 231 | Materials and Contracts    |

**SHIRE OF NAREMBEEN  
OPERATING INCOME AND EXPENSES  
FOR THE YEAR ENDED 30 JUNE 2027**

| 2026 budget                                  | 2026 YTD actuals | GL/JOB - Account Description                                  | Annual Budget<br>2027 | IE  | Income / Expense Category  |
|----------------------------------------------|------------------|---------------------------------------------------------------|-----------------------|-----|----------------------------|
| (5,000)                                      | (273)            | 4200008 GOVERN - Training and Development                     | (5,000)               | 209 | Other Employee Costs       |
| (816,377)                                    | (763,602)        |                                                               | (815,039)             |     |                            |
| (780,377)                                    | (697,540)        |                                                               | (776,639)             |     |                            |
| <b>SP 51 - Fire Prevention Income</b>        |                  |                                                               |                       |     |                            |
| -                                            | -                | 5123100 FIRE - ESL Levied                                     | 64,800                | 171 | Other Income               |
| 15,830                                       | 12,268           | 5124000 FIRE - Bush Fire Brigade Operating Grant              | 10,000                | 113 | Operating Grants           |
| 4,000                                        | 4,000            | 5124050 FIRE - ESL administration fee                         | 4,000                 | 171 | Other Income               |
| -                                            | -                | 5124051 FIRE - Community Water Supply Program                 | 9,904                 | 114 | Non-Operating Grants       |
| 15,830                                       | 12,268           |                                                               | 88,704                |     |                            |
| <b>SP 51 - Fire Prevention Expenses</b>      |                  |                                                               |                       |     |                            |
| (15,238)                                     | (12,959)         | 5117000 FIRE - Administration Allocated                       | (16,975)              | 909 | Administration Allocations |
| (500)                                        | (870)            | 5111220 FIRE - Meeting Expenses                               | (500)                 | 231 | Materials and Contracts    |
| (2,000)                                      | (3,723)          | 5111100 FIRE - Vehicle Expenses                               | (2,000)               | 231 | Materials and Contracts    |
| (1,850)                                      | -                | 5111100 FIRE - Vehicle Expenses                               | -                     | 270 | Insurance Premiums         |
| -                                            | (3,500)          | 5111008 FIRE - Contractors and Consultants                    | (25,000)              | 231 | Materials and Contracts    |
| (43,385)                                     | (28,925)         | 5111000 FIRE - Depreciation                                   | (43,385)              | 250 | Depreciation               |
| (64,800)                                     | (65,516)         | 5111101 FIRE - ESL Collected (Remitted to DFES)               | (64,800)              | 284 | Other Expenses             |
| (3,132)                                      | (3,996)          | 5111111 FIRE - ESL Expense                                    | (4,148)               | 284 | Other Expenses             |
| (500)                                        | -                | 5111006 FIRE - Fire Prevention and Firebreaks (Recoverable)   | (500)                 | 231 | Materials and Contracts    |
| -                                            | (551)            | 5111007 FIRE - Fire Prevention and Firebreaks (Unrecoverable) | -                     | 200 | Employee Costs             |
| (500)                                        | -                | 5111007 FIRE - Fire Prevention and Firebreaks (Unrecoverable) | (500)                 | 231 | Materials and Contracts    |
| (6,798)                                      | (6,798)          | 5112000 FIRE - Insurance                                      | (6,798)               | 270 | Insurance Premiums         |
| (500)                                        | (181)            | 5111002 FIRE - Postage, Printing and Stationery               | (500)                 | 231 | Materials and Contracts    |
| (5,000)                                      | (2,495)          | 5111003 FIRE - Protective Clothing and Safety Equipment       | (5,000)               | 231 | Materials and Contracts    |
| (500)                                        | (276)            | 5111009 FIRE - Subscriptions and memberships                  | (280)                 | 231 | Materials and Contracts    |
| (1,000)                                      | -                | 5111004 FIRE - Training and Development                       | (1,000)               | 231 | Materials and Contracts    |
| (3,500)                                      | 11,331           | 5111012 FIRE - Minor Plant and Equipment                      | (3,500)               | 231 | Materials and Contracts    |
| (1,638)                                      | (796)            | 5111222 FIRE - 24 Latham Road, Repairs and Maintenance        | (1,638)               | 200 | Employee Costs             |
| (4,000)                                      | (8,292)          | 5111222 FIRE - 24 Latham Road, Repairs and Maintenance        | (11,000)              | 231 | Materials and Contracts    |
| -                                            | (512)            | 5111222 FIRE - 24 Latham Road, Repairs and Maintenance        | (1,716)               | 900 | Labour Overheads           |
| -                                            | (240)            | 5111222 FIRE - 24 Latham Road, Repairs and Maintenance        | -                     | 901 | Plant Overheads            |
| -                                            | (192)            | 5111222 FIRE - 24 Latham Road, Repairs and Maintenance        | -                     | 902 | Plant Depreciation         |
| (2,700)                                      | (3,658)          | 5111223 FIRE - 24 Latham Road, Utilities                      | (2,700)               | 240 | Utilities                  |
| (300)                                        | (753)            | 5111223 FIRE - 24 Latham Road, Utilities                      | (1,680)               | 231 | Materials and Contracts    |
| (4,340)                                      | (4,273)          | 5111224 FIRE - 24 Latham Road, Insurance                      | (10,319)              | 270 | Insurance Premiums         |
| (15,400)                                     | (15,400)         | 5111225 FIRE - 24 Latham Road, Depreciation                   | (15,400)              | 250 | Depreciation               |
| (177,581)                                    | (152,575)        |                                                               | (219,339)             |     |                            |
| (161,751)                                    | (140,307)        |                                                               | (130,635)             |     |                            |
| <b>SP 52 - Animal Control Income</b>         |                  |                                                               |                       |     |                            |
| 2,000                                        | 1,398            | 5223000 ANIMALS - Registration Fees                           | 1,000                 | 156 | Fees and Charges           |
| 1,000                                        | 5,004            | 5221000 ANIMALS - Fines and Penalties                         | 1,000                 | 156 | Fees and Charges           |
| 3,000                                        | 6,401            |                                                               | 2,000                 |     |                            |
| <b>SP 52 - Animal Control Expenses</b>       |                  |                                                               |                       |     |                            |
| (24,241)                                     | (6,849)          | 5212010 ANIMALS - Administration Allocated                    | (25,689)              | 909 | Administration Allocations |
| (500)                                        | -                | 5221507 ANIMALS - Advertising and Promotion                   | (500)                 | 231 | Materials and Contracts    |
| (300)                                        | -                | 5221504 ANIMALS - Animal Destruction                          | (300)                 | 231 | Materials and Contracts    |
| (500)                                        | -                | 5221514 ANIMALS - Animal Pound Maintenance Expense            | (500)                 | 231 | Materials and Contracts    |
| (500)                                        | -                | 5221513 ANIMALS - Animal Pound Operational Expenses           | (500)                 | 231 | Materials and Contracts    |
| (20,000)                                     | (17,510)         | 5212000 ANIMALS - Contractors and Consultants                 | (20,000)              | 231 | Materials and Contracts    |
| (500)                                        | -                | 5221500 ANIMALS - Fines Enforcement                           | (500)                 | 231 | Materials and Contracts    |
| (100)                                        | -                | 5213000 ANIMALS - Identification Tags                         | (100)                 | 231 | Materials and Contracts    |
| (1,000)                                      | -                | 5221512 ANIMALS - Minor Plant and Equipment                   | (1,000)               | 231 | Materials and Contracts    |
| (300)                                        | -                | 5221502 ANIMALS - Protective Clothing                         | (300)                 | 209 | Other Employee Costs       |
| (540)                                        | -                | 5221511 ANIMALS - Wages                                       | (938)                 | 200 | Employee Costs             |
| (619)                                        | -                | 5221511 ANIMALS - Wages                                       | (983)                 | 900 | Labour Overheads           |
| (49,100)                                     | (24,359)         |                                                               | (51,310)              |     |                            |
| (46,100)                                     | (17,958)         |                                                               | (49,310)              |     |                            |
| <b>SP 74 - General Practitioner Income</b>   |                  |                                                               |                       |     |                            |
| -                                            | -                |                                                               | -                     |     |                            |
| <b>SP 74 - General Practitioner Expenses</b> |                  |                                                               |                       |     |                            |
| (300)                                        | -                | 7511560 GP - Advertising and Communications                   | (300)                 | 231 | Materials and Contracts    |
| (291,598)                                    | (291,979)        | 7513000 GP - Doctor's Management Fee                          | (301,900)             | 231 | Materials and Contracts    |
| -                                            | (3,143)          | 7511400 GP - Doctor's Vehicle (NB111)                         | (3,000)               | 231 | Materials and Contracts    |
| (2,000)                                      | -                | 7513001 GP - Loss on Asset Disposal                           | -                     | 245 | Loss on Sale of Assets     |
| (293,898)                                    | (295,122)        |                                                               | (305,200)             |     |                            |
| (293,898)                                    | (295,122)        |                                                               | (305,200)             |     |                            |

**SHIRE OF NAREMBEEN  
OPERATING INCOME AND EXPENSES  
FOR THE YEAR ENDED 30 JUNE 2027**

| 2026 budget                        | 2026 YTD actuals | GL/JOB - Account Description |                                                          | Annual Budget | IE  | Income / Expense Category    |
|------------------------------------|------------------|------------------------------|----------------------------------------------------------|---------------|-----|------------------------------|
|                                    |                  |                              |                                                          | 2027          |     |                              |
|                                    |                  |                              |                                                          |               |     |                              |
| SP 75 - Other Health Income        |                  |                              |                                                          |               |     |                              |
| 1,000                              | 993              | 7524010                      | HEALTH - Inspection and Application fees                 | 1,000         | 156 | Fees and Charges             |
| 1,000                              | 993              |                              |                                                          | 1,000         |     |                              |
| SP 75 - Other Health Expenses      |                  |                              |                                                          |               |     |                              |
| (23,196)                           | (13,028)         | 7311000                      | HEALTH - Administration Allocated                        | (25,692)      | 909 | Administration Allocations   |
| (200)                              | -                | 7511002                      | HEALTH - Advertising and Communications                  | (200)         | 231 | Materials and Contracts      |
| (5,000)                            | (5,000)          | 7511007                      | HEALTH - Contractors and Consultants                     | (9,000)       | 231 | Materials and Contracts      |
| (11,280)                           | (6,670)          | 7511000                      | HEALTH - Depreciation                                    | (11,280)      | 250 | Depreciation                 |
| (519)                              | (341)            | 7411001                      | HEALTH - Mosquito Control                                | (1,496)       | 200 | Employee Costs               |
| (5,000)                            | (2,425)          | 7411001                      | HEALTH - Mosquito Control                                | (5,000)       | 231 | Materials and Contracts      |
| (595)                              | -                | 7411001                      | HEALTH - Mosquito Control                                | (1,567)       | 900 | Labour Overheads             |
| (39,120)                           | (37,732)         | 7315000                      | HEALTH - RoeROC EHO Service                              | (39,120)      | 231 | Materials and Contracts      |
| (300)                              | (75)             | 7611000                      | HEALTH - Sample Analysis and Testing                     | (300)         | 231 | Materials and Contracts      |
| -                                  | -                | 7511009                      | HEALTH - Travel and Accommodation                        | (3,000)       | 231 | Materials and Contracts      |
| (85,211)                           | (65,270)         |                              |                                                          | (96,655)      |     |                              |
| (84,211)                           | (64,276)         |                              |                                                          | (95,655)      |     |                              |
|                                    |                  |                              |                                                          |               |     |                              |
| SP 191 - Employee Housing Income   |                  |                              |                                                          |               |     |                              |
| 8,160                              | 7,240            | 9121001                      | EMP HOUSE - 10 Hilton Way, Rent Received                 | -             | 156 | Fees and Charges             |
| 10,400                             | 10,236           | 9121002                      | EMP HOUSE - 21 Northmore Street, Rent Received           | 10,800        | 156 | Fees and Charges             |
| 9,200                              | 8,800            | 9121003                      | EMP HOUSE - 15 Northmore Street, Rent Received           | 10,800        | 156 | Fees and Charges             |
| 10,400                             | 10,774           | 9121004                      | EMP HOUSE - 18 Hilton Way, Rent Received                 | 10,800        | 156 | Fees and Charges             |
| 8,580                              | 10,427           | 9121005                      | EMP HOUSE - 33 Thomas Street, Rent Received              | 17,160        | 156 | Fees and Charges             |
| -                                  | 1,120            | 9121006                      | EMP HOUSE - 35 Thomas Street, Rent Received              | 17,160        | 156 | Fees and Charges             |
| -                                  | -                | 9121007                      | EMP HOUSE - 28 Cheetham Way                              | 8,580         | 156 | Fees and Charges             |
| (26,000)                           | -                | 9120000                      | EMP HOUSE - Less: Employee Housing Income                | (75,300)      | 908 | Employee Housing Allocations |
| 20,740                             | 48,597           |                              |                                                          | -             |     |                              |
|                                    |                  |                              |                                                          |               |     |                              |
| SP 191 - Employee Housing Expenses |                  |                              |                                                          |               |     |                              |
| (623)                              | -                | 9111399                      | EMP HOUSE - 26 Hilton Way, Repairs and Maintenance       | -             | 200 | Employee Costs               |
| (13,000)                           | (4,754)          | 9111399                      | EMP HOUSE - 26 Hilton Way, Repairs and Maintenance       | (16,000)      | 231 | Materials and Contracts      |
| (5,200)                            | (6,748)          | 9111400                      | EMP HOUSE - 26 Hilton Way, Utilities                     | (7,000)       | 240 | Utilities                    |
| (1,604)                            | (1,737)          | 9111401                      | EMP HOUSE - 26 Hilton Way, Insurance                     | (1,556)       | 270 | Insurance Premiums           |
| (9,536)                            | (8,283)          | 9111402                      | EMP HOUSE - 26 Hilton Way, Depreciation                  | (9,536)       | 250 | Depreciation                 |
| (623)                              | -                | 9111403                      | EMP HOUSE - 10 Hilton Way, Repairs and Maintenance       | -             | 200 | Employee Costs               |
| (10,000)                           | (1,165)          | 9111403                      | EMP HOUSE - 10 Hilton Way, Repairs and Maintenance       | (11,000)      | 231 | Materials and Contracts      |
| (5,000)                            | (2,409)          | 9111404                      | EMP HOUSE - 10 Hilton Way, Utilities                     | (3,000)       | 240 | Utilities                    |
| (1,236)                            | (1,338)          | 9111405                      | EMP HOUSE - 10 Hilton Way, Insurance                     | (1,199)       | 270 | Insurance Premiums           |
| (9,280)                            | (7,880)          | 9111406                      | EMP HOUSE - 10 Hilton Way, Depreciation                  | (9,280)       | 250 | Depreciation                 |
| (623)                              | (138)            | 9111407                      | EMP HOUSE - 21 Northmore Street, Repairs and Maintenance | -             | 200 | Employee Costs               |
| (3,000)                            | (2,250)          | 9111407                      | EMP HOUSE - 21 Northmore Street, Repairs and Maintenance | (4,000)       | 231 | Materials and Contracts      |
| (2,000)                            | (2,672)          | 9111408                      | EMP HOUSE - 21 Northmore Street, Utilities               | (2,000)       | 240 | Utilities                    |
| (991)                              | (1,073)          | 9111409                      | EMP HOUSE - 21 Northmore Street, Insurance               | (961)         | 270 | Insurance Premiums           |
| (6,000)                            | (5,181)          | 9111410                      | EMP HOUSE - 21 Northmore Street, Depreciation            | (6,000)       | 250 | Depreciation                 |
| (623)                              | -                | 9111411                      | EMP HOUSE - 15 Northmore Street, Repairs and Maintenance | -             | 200 | Employee Costs               |
| (3,000)                            | (751)            | 9111411                      | EMP HOUSE - 15 Northmore Street, Repairs and Maintenance | (4,000)       | 231 | Materials and Contracts      |
| (2,000)                            | (1,847)          | 9111412                      | EMP HOUSE - 15 Northmore Street, Utilities               | (2,000)       | 240 | Utilities                    |
| (991)                              | (1,073)          | 9111413                      | EMP HOUSE - 15 Northmore Street, Insurance               | (961)         | 270 | Insurance Premiums           |
| (6,000)                            | (5,181)          | 9111414                      | EMP HOUSE - 15 Northmore Street, Depreciation            | (6,000)       | 250 | Depreciation                 |
| (2,963)                            | (2,514)          | 9111415                      | EMP HOUSE - 8 Cheetham Way, Repairs and Maintenance      | (2,552)       | 200 | Employee Costs               |
| (20,000)                           | (17,388)         | 9111415                      | EMP HOUSE - 8 Cheetham Way, Repairs and Maintenance      | (9,000)       | 231 | Materials and Contracts      |
| (5,000)                            | (8,161)          | 9111416                      | EMP HOUSE - 8 Cheetham Way, Utilities                    | (5,000)       | 240 | Utilities                    |
| (1,486)                            | (1,609)          | 9111417                      | EMP HOUSE - 8 Cheetham Way, Insurance                    | (1,442)       | 270 | Insurance Premiums           |
| (6,921)                            | (5,804)          | 9111418                      | EMP HOUSE - 8 Cheetham Way, Depreciation                 | (6,921)       | 250 | Depreciation                 |
| (623)                              | -                | 9111423                      | EMP HOUSE - 20 Cheetham Way, Repairs and Maintenance     | -             | 200 | Employee Costs               |
| (13,000)                           | (3,392)          | 9111423                      | EMP HOUSE - 20 Cheetham Way, Repairs and Maintenance     | (6,000)       | 231 | Materials and Contracts      |
| (6,369)                            | (5,363)          | 9111424                      | EMP HOUSE - 20 Cheetham Way, Depreciation                | (6,369)       | 250 | Depreciation                 |
| (1,977)                            | (2,141)          | 9111425                      | EMP HOUSE - 20 Cheetham Way, Insurance                   | (1,918)       | 270 | Insurance Premiums           |
| (5,000)                            | (6,952)          | 9111426                      | EMP HOUSE - 20 Cheetham Way, Utilities                   | (5,000)       | 240 | Utilities                    |
| (623)                              | (1,175)          | 9111427                      | EMP HOUSE - 18 Hilton Way, Repairs and Maintenance       | -             | 200 | Employee Costs               |
| (5,000)                            | (2,758)          | 9111427                      | EMP HOUSE - 18 Hilton Way, Repairs and Maintenance       | (6,000)       | 231 | Materials and Contracts      |
| (6,960)                            | (7,677)          | 9111428                      | EMP HOUSE - 18 Hilton Way, Depreciation                  | (6,960)       | 250 | Depreciation                 |
| (991)                              | (1,073)          | 9111429                      | EMP HOUSE - 18 Hilton Way, Insurance                     | (961)         | 270 | Insurance Premiums           |
| (2,000)                            | (2,320)          | 9111430                      | EMP HOUSE - 18 Hilton Way, Utilities                     | (2,000)       | 240 | Utilities                    |
| (2,000)                            | (3,526)          | 9111515                      | EMP HOUSE - 33 Thomas Street, Repairs and Maintenance    | (4,000)       | 231 | Materials and Contracts      |
| -                                  | -                | 9111517                      | EMP HOUSE - 33 Thomas Street, Insurance                  | (1,204)       | 270 | Insurance Premiums           |
| (1,500)                            | (1,901)          | 9111518                      | EMP HOUSE - 33 Thomas Street, Utilities                  | (2,000)       | 240 | Utilities                    |
| (2,000)                            | (15)             | 9111519                      | EMP HOUSE - 35 Thomas Street, Repairs and Maintenance    | (4,000)       | 231 | Materials and Contracts      |
| -                                  | -                | 9111521                      | EMP HOUSE - 35 Thomas Street, Insurance                  | (1,204)       | 270 | Insurance Premiums           |

**SHIRE OF NAREMBEEN  
OPERATING INCOME AND EXPENSES  
FOR THE YEAR ENDED 30 JUNE 2027**

| 2026 budget                     | 2026 YTD actuals | GL/JOB - Account Description |                                                          | Annual Budget<br>2027 | IE  | Income / Expense Category    |
|---------------------------------|------------------|------------------------------|----------------------------------------------------------|-----------------------|-----|------------------------------|
| (1,500)                         | (2,177)          | 9111522                      | EMP HOUSE - 35 Thomas Street, Utilities                  | (2,000)               | 240 | Utilities                    |
| -                               | -                | 9111525                      | EMP HOUSE - 28 Cheetham Way, Repairs and Maintenance     | (2,000)               | 231 | Materials and Contracts      |
| -                               | -                | 9111528                      | EMP HOUSE - 28 Cheetham Way, Utilities                   | (2,000)               | 240 | Utilities                    |
| -                               | -                | 9111523                      | EMP HOUSE - Building Maintenance                         | (4,375)               | 200 | Employee Costs               |
| 157,243                         | -                | 9110000                      | EMP HOUSE - Less: Employee Housing Expenses Reallocated  | 167,398               | 908 | Employee Housing Allocations |
| (10,000)                        | (130,427)        |                              |                                                          | -                     |     |                              |
| 10,740                          | (81,830)         |                              |                                                          | -                     |     |                              |
| Admin split of costs            |                  |                              |                                                          | 66.03%                |     |                              |
| Works split of costs            |                  |                              |                                                          | 33.97%                |     |                              |
| SP 192 - Other Housing Income   |                  |                              |                                                          |                       |     |                              |
| 12,000                          | 12,005           | 9221020                      | OTH HOUSE - 1/24 Doreen Street, Rent Received            | 12,000                | 156 | Fees and Charges             |
| 12,000                          | 8,644            | 9221021                      | OTH HOUSE - 2/24 Doreen Street, Rent Received            | 15,600                | 156 | Fees and Charges             |
| 11,000                          | 10,552           | 9223000                      | OTH HOUSE - 1/31 Currall Street, Rent Received           | 12,000                | 156 | Fees and Charges             |
| -                               | -                | 9223001                      | OTH HOUSE - 2/31 Currall Street, Rent Received           | 6,000                 | 156 | Fees and Charges             |
| 12,000                          | 12,586           | 9223002                      | OTH HOUSE - 3/31 Currall Street, Rent Received           | 12,000                | 156 | Fees and Charges             |
| 10,000                          | 10,507           | 9221010                      | OTH HOUSE - 1/33 Currall Street, Rent Received           | 10,000                | 156 | Fees and Charges             |
| 7,000                           | 7,306            | 9221017                      | OTH HOUSE - 2/33 Currall Street, Rent Received           | 7,227                 | 156 | Fees and Charges             |
| 6,000                           | 6,031            | 9221018                      | OTH HOUSE - 3/33 Currall Street, Rent Received           | 7,800                 | 156 | Fees and Charges             |
| 12,000                          | 9,690            | 9221019                      | OTH HOUSE - 4/33 Currall Street, Rent Received           | 5,850                 | 156 | Fees and Charges             |
| 20,200                          | 19,973           | 9221050                      | OTH HOUSE - 16 Hilton Way, Rent Received                 | 18,200                | 156 | Fees and Charges             |
| -                               | 227              | 9221015                      | OTH HOUSE - Reimbursement for Utilities                  | -                     | 156 | Fees and Charges             |
| 349                             | 199              | 9228000                      | OTH HOUSE - Self-Supporting Loan 127 Interest Received   | 152                   | 160 | Interest Received            |
| 39,750                          | -                | 9221016                      | OTH HOUSE - Other Reimbursements                         | 12,000                | 113 | Operating Grants             |
| 142,299                         | 97,719           |                              |                                                          | 118,829               |     |                              |
| SP 192 - Other Housing Expenses |                  |                              |                                                          |                       |     |                              |
| (10,101)                        | (8,019)          | 9212000                      | OTH HOUSE - Administration Allocated                     | (11,009)              | 909 | Administration Allocations   |
| (2,963)                         | -                | 9111419                      | OTH HOUSE - 16 Hilton Way, Repairs and Maintenance       | (915)                 | 200 | Employee Costs               |
| (3,000)                         | (1,515)          | 9111419                      | OTH HOUSE - 16 Hilton Way, Repairs and Maintenance       | (6,000)               | 231 | Materials and Contracts      |
| (3,397)                         | -                | 9111419                      | OTH HOUSE - 16 Hilton Way, Repairs and Maintenance       | (959)                 | 900 | Labour Overheads             |
| (3,000)                         | (4,448)          | 9111420                      | OTH HOUSE - 16 Hilton Way, Utilities                     | (3,000)               | 240 | Utilities                    |
| (1,727)                         | (1,870)          | 9111421                      | OTH HOUSE - 16 Hilton Way, Insurance                     | (1,675)               | 270 | Insurance Premiums           |
| (10,200)                        | (8,935)          | 9111422                      | OTH HOUSE - 16 Hilton Way, Depreciation                  | (10,200)              | 250 | Depreciation                 |
| (1,163)                         | (429)            | 9111431                      | OTH HOUSE - 1/31 Currall Street, Repairs and Maintenance | (663)                 | 200 | Employee Costs               |
| (3,000)                         | (989)            | 9111431                      | OTH HOUSE - 1/31 Currall Street, Repairs and Maintenance | (3,500)               | 231 | Materials and Contracts      |
| (1,333)                         | (171)            | 9111431                      | OTH HOUSE - 1/31 Currall Street, Repairs and Maintenance | (694)                 | 900 | Labour Overheads             |
| (588)                           | (588)            | 9111432                      | OTH HOUSE - 1/31 Currall Street, Depreciation            | (588)                 | 250 | Depreciation                 |
| (2,345)                         | (846)            | 9111433                      | OTH HOUSE - 1/31 Currall Street, Insurance               | (758)                 | 270 | Insurance Premiums           |
| (2,000)                         | (2,632)          | 9111434                      | OTH HOUSE - 1/31 Currall Street, Utilities               | (3,000)               | 240 | Utilities                    |
| (1,163)                         | (3,430)          | 9111435                      | OTH HOUSE - 2/31 Currall Street, Repairs and Maintenance | (663)                 | 200 | Employee Costs               |
| (10,000)                        | (9,242)          | 9111435                      | OTH HOUSE - 2/31 Currall Street, Repairs and Maintenance | (3,500)               | 231 | Materials and Contracts      |
| (1,333)                         | (182)            | 9111435                      | OTH HOUSE - 2/31 Currall Street, Repairs and Maintenance | (694)                 | 900 | Labour Overheads             |
| -                               | (104)            | 9111435                      | OTH HOUSE - 2/31 Currall Street, Repairs and Maintenance | -                     | 901 | Plant Overheads              |
| -                               | (82)             | 9111435                      | OTH HOUSE - 2/31 Currall Street, Repairs and Maintenance | -                     | 902 | Plant Depreciation           |
| (588)                           | (588)            | 9111436                      | OTH HOUSE - 2/31 Currall Street, Depreciation            | (588)                 | 250 | Depreciation                 |
| -                               | (846)            | 9111437                      | OTH HOUSE - 2/31 Currall Street, Insurance               | (758)                 | 270 | Insurance Premiums           |
| (2,000)                         | (2,342)          | 9111438                      | OTH HOUSE - 2/31 Currall Street, Utilities               | (3,000)               | 240 | Utilities                    |
| (1,163)                         | (392)            | 9111439                      | OTH HOUSE - 3/31 Currall Street, Repairs and Maintenance | (663)                 | 200 | Employee Costs               |
| (3,000)                         | (1,255)          | 9111439                      | OTH HOUSE - 3/31 Currall Street, Repairs and Maintenance | (3,500)               | 231 | Materials and Contracts      |
| (1,333)                         | (824)            | 9111439                      | OTH HOUSE - 3/31 Currall Street, Repairs and Maintenance | (694)                 | 900 | Labour Overheads             |
| (588)                           | (588)            | 9111440                      | OTH HOUSE - 3/31 Currall Street, Depreciation            | (588)                 | 250 | Depreciation                 |
| -                               | (846)            | 9111441                      | OTH HOUSE - 3/31 Currall Street, Insurance               | (758)                 | 270 | Insurance Premiums           |
| (2,000)                         | (2,594)          | 9111442                      | OTH HOUSE - 3/31 Currall Street, Utilities               | (3,000)               | 240 | Utilities                    |
| (1,163)                         | (201)            | 9111443                      | OTH HOUSE - 1/33 Currall Street, Repairs and Maintenance | (663)                 | 200 | Employee Costs               |
| (3,000)                         | (3,510)          | 9111443                      | OTH HOUSE - 1/33 Currall Street, Repairs and Maintenance | (3,500)               | 231 | Materials and Contracts      |
| (1,333)                         | -                | 9111443                      | OTH HOUSE - 1/33 Currall Street, Repairs and Maintenance | (694)                 | 900 | Labour Overheads             |
| (632)                           | (326)            | 9111444                      | OTH HOUSE - 1/33 Currall Street, Depreciation            | (632)                 | 250 | Depreciation                 |
| (2,099)                         | (568)            | 9111445                      | OTH HOUSE - 1/33 Currall Street, Insurance               | (509)                 | 270 | Insurance Premiums           |
| (2,000)                         | (1,827)          | 9111446                      | OTH HOUSE - 1/33 Currall Street, Utilities               | (3,000)               | 240 | Utilities                    |
| (1,163)                         | (500)            | 9111447                      | OTH HOUSE - 2/33 Currall Street, Repairs and Maintenance | (663)                 | 200 | Employee Costs               |
| (3,000)                         | (1,092)          | 9111447                      | OTH HOUSE - 2/33 Currall Street, Repairs and Maintenance | (3,500)               | 231 | Materials and Contracts      |
| (1,333)                         | (818)            | 9111447                      | OTH HOUSE - 2/33 Currall Street, Repairs and Maintenance | (694)                 | 900 | Labour Overheads             |
| -                               | (568)            | 9111449                      | OTH HOUSE - 2/33 Currall Street, Insurance               | (509)                 | 270 | Insurance Premiums           |
| (1,500)                         | (1,827)          | 9111450                      | OTH HOUSE - 2/33 Currall Street, Utilities               | (3,000)               | 240 | Utilities                    |
| (1,163)                         | -                | 9111451                      | OTH HOUSE - 3/33 Currall Street, Repairs and Maintenance | (663)                 | 200 | Employee Costs               |
| (3,000)                         | (3,535)          | 9111451                      | OTH HOUSE - 3/33 Currall Street, Repairs and Maintenance | (3,500)               | 231 | Materials and Contracts      |
| (1,333)                         | -                | 9111451                      | OTH HOUSE - 3/33 Currall Street, Repairs and Maintenance | (694)                 | 900 | Labour Overheads             |
| -                               | (306)            | 9111452                      | OTH HOUSE - 3/33 Currall Street, Depreciation            | -                     | 250 | Depreciation                 |
| -                               | (568)            | 9111453                      | OTH HOUSE - 3/33 Currall Street, Insurance               | (509)                 | 270 | Insurance Premiums           |
| (2,000)                         | (1,827)          | 9111454                      | OTH HOUSE - 3/33 Currall Street, Utilities               | (3,000)               | 240 | Utilities                    |
| (1,163)                         | (104)            | 9111455                      | OTH HOUSE - 4/33 Currall Street, Repairs and Maintenance | (663)                 | 200 | Employee Costs               |

**SHIRE OF NAREMBEEN  
OPERATING INCOME AND EXPENSES  
FOR THE YEAR ENDED 30 JUNE 2027**

| 2026 budget                                   | 2026 YTD actuals | GL/JOB - Account Description                                       | Annual Budget<br>2027 | IE  | Income / Expense Category  |
|-----------------------------------------------|------------------|--------------------------------------------------------------------|-----------------------|-----|----------------------------|
|                                               |                  |                                                                    |                       |     |                            |
| (3,000)                                       | (1,017)          | 9111455 OTH HOUSE - 4/33 Currall Street, Repairs and Maintenance   | (3,500)               | 231 | Materials and Contracts    |
| (1,333)                                       | (171)            | 9111455 OTH HOUSE - 4/33 Currall Street, Repairs and Maintenance   | (694)                 | 900 | Labour Overheads           |
| -                                             | (568)            | 9111457 OTH HOUSE - 4/33 Currall Street, Insurance                 | (509)                 | 270 | Insurance Premiums         |
| (2,000)                                       | (1,827)          | 9111458 OTH HOUSE - 4/33 Currall Street, Utilities                 | (3,000)               | 240 | Utilities                  |
| (1,163)                                       | (40)             | 9111459 OTH HOUSE - 1/24 Doreen Street, Repairs and Maintenance    | (663)                 | 200 | Employee Costs             |
| (3,000)                                       | (1,199)          | 9111459 OTH HOUSE - 1/24 Doreen Street, Repairs and Maintenance    | (3,500)               | 231 | Materials and Contracts    |
| (1,333)                                       | -                | 9111459 OTH HOUSE - 1/24 Doreen Street, Repairs and Maintenance    | (694)                 | 900 | Labour Overheads           |
| (611)                                         | (611)            | 9111460 OTH HOUSE - 1/24 Doreen Street, Depreciation               | (611)                 | 250 | Depreciation               |
| (1,241)                                       | (672)            | 9111461 OTH HOUSE - 1/24 Doreen Street, Insurance                  | (602)                 | 270 | Insurance Premiums         |
| (2,000)                                       | (1,999)          | 9111462 OTH HOUSE - 1/24 Doreen Street, Utilities                  | (3,000)               | 240 | Utilities                  |
| (1,163)                                       | (2,825)          | 9111463 OTH HOUSE - 2/24 Doreen Street, Repairs and Maintenance    | (663)                 | 200 | Employee Costs             |
| (19,635)                                      | (20,502)         | 9111463 OTH HOUSE - 2/24 Doreen Street, Repairs and Maintenance    | (3,500)               | 231 | Materials and Contracts    |
| (1,333)                                       | (925)            | 9111463 OTH HOUSE - 2/24 Doreen Street, Repairs and Maintenance    | (694)                 | 900 | Labour Overheads           |
| (611)                                         | (611)            | 9111464 OTH HOUSE - 2/24 Doreen Street, Depreciation               | (611)                 | 250 | Depreciation               |
| -                                             | (672)            | 9111465 OTH HOUSE - 2/24 Doreen Street, Insurance                  | (602)                 | 270 | Insurance Premiums         |
| (2,000)                                       | (1,970)          | 9111466 OTH HOUSE - 2/24 Doreen Street, Utilities                  | (3,000)               | 240 | Utilities                  |
| -                                             | (2,142)          | 9111475 OTH HOUSE - 24 Cheetham Way, Repairs and Maintenance       | (938)                 | 200 | Employee Costs             |
| (6,000)                                       | (3,268)          | 9111475 OTH HOUSE - 24 Cheetham Way, Repairs and Maintenance       | (4,000)               | 231 | Materials and Contracts    |
| -                                             | (2,350)          | 9111475 OTH HOUSE - 24 Cheetham Way, Repairs and Maintenance       | (983)                 | 900 | Labour Overheads           |
| (16,117)                                      | (18,699)         | 9111476 OTH HOUSE - 24 Cheetham Way, Depreciation                  | (16,117)              | 250 | Depreciation               |
| (1,200)                                       | (1,210)          | 9111477 OTH HOUSE - 24 Cheetham Way, Insurance                     | (1,918)               | 270 | Insurance Premiums         |
| (2,000)                                       | (4,487)          | 9111478 OTH HOUSE - 24 Cheetham Way, Utilities                     | (3,500)               | 240 | Utilities                  |
| -                                             | -                | 9111479 OTH HOUSE - Building maintenance                           | (4,375)               | 200 | Employee Costs             |
| -                                             | -                | 9111479 OTH HOUSE - Building maintenance                           | (4,584)               | 900 | Labour Overheads           |
| (349)                                         | (398)            | 9211530 OTH HOUSE - Self-Supporting Loan 127 Interest Expense      | (152)                 | 260 | Interest Paid              |
| -                                             | -                | 9229510 OTH HOUSE - CEACA ILU Contributions                        | (50,000)              | 284 | Other Expenses             |
| (64,000)                                      | (42,554)         | 9229502 OTH HOUSE - Contractors and Consultants                    | (17,000)              | 231 | Materials and Contracts    |
| (15,000)                                      | (15,000)         | 9229500 OTH HOUSE - Subscriptions and memberships and Memberships  | (15,000)              | 231 | Materials and Contracts    |
| (238,962)                                     | (197,052)        |                                                                    | (232,171)             |     |                            |
| (96,662)                                      | (99,333)         |                                                                    | (113,342)             |     |                            |
| <b>SP 101 - Rubbish Collection Income</b>     |                  |                                                                    |                       |     |                            |
| 97,314                                        | 97,313           | 1012100 RUBBISH - Standard Collection Fees                         | 96,836                | 156 | Fees and Charges           |
| 28,086                                        | 28,232           | 1012101 RUBBISH - Additional Bin Fees                              | 27,949                | 156 | Fees and Charges           |
| 125,400                                       | 125,544          |                                                                    | 124,785               |     |                            |
| <b>SP 101 - Rubbish Collection Expenses</b>   |                  |                                                                    |                       |     |                            |
| (5,257)                                       | (4,519)          | 1011200 RUBBISH - Administration Allocated                         | (5,759)               | 909 | Administration Allocations |
| (300)                                         | -                | 1011124 RUBBISH - Advertising and Communications                   | (300)                 | 231 | Materials and Contracts    |
| (73,334)                                      | (68,977)         | 1011122 RUBBISH - Household General Rubbish Collection Expense     | (76,121)              | 231 | Materials and Contracts    |
| (42,066)                                      | (39,102)         | 1011123 RUBBISH - Household Recycling Rubbish Collection Expense   | (43,665)              | 231 | Materials and Contracts    |
| -                                             | (320)            | 1021110 RUBBISH - Kerbside Collections                             | -                     | 200 | Employee Costs             |
| (10,000)                                      | (3,989)          | 1021110 RUBBISH - Kerbside Collections                             | (5,000)               | 231 | Materials and Contracts    |
| -                                             | (2,064)          | 1021110 RUBBISH - Kerbside Collections                             | -                     | 900 | Labour Overheads           |
| (500)                                         | 29               | 1011126 RUBBISH - Postage, Printing and Stationery                 | (500)                 | 231 | Materials and Contracts    |
| (131,457)                                     | (118,943)        |                                                                    | (131,344)             |     |                            |
| (6,057)                                       | 6,601            |                                                                    | (6,559)               |     |                            |
| <b>SP 102 - Bendering Waste Site Expenses</b> |                  |                                                                    |                       |     |                            |
| (11,242)                                      | (9,064)          | 1021200 BENDERING - Administration Allocated                       | (12,834)              | 909 | Administration Allocations |
| (30,000)                                      | (27,597)         | 1011131 BENDERING - Bendering Waste Site, Repairs and Maintenance  | (33,108)              | 231 | Materials and Contracts    |
| -                                             | -                | 1021202 BENDERING - Contractors and Consultants                    | (31,450)              | 231 | Materials and Contracts    |
| -                                             | -                | 1021203 BENDERING - Legal Expenses                                 | (8,000)               | 231 | Materials and Contracts    |
| -                                             | 6,504            | 1021300 BENDERING - Share of Income in an Associate                | -                     | 171 | Other Income               |
| (8,979)                                       | (4,290)          | 1021301 BENDERING - Private works, capital improvements            | -                     | 200 | Employee Costs             |
| (8,525)                                       | -                | 1021301 BENDERING - Private works, capital improvements            | -                     | 231 | Materials and Contracts    |
| -                                             | (5,629)          | 1021301 BENDERING - Private works, capital improvements            | -                     | 900 | Labour Overheads           |
| -                                             | (5,379)          | 1021301 BENDERING - Private works, capital improvements            | -                     | 901 | Plant Overheads            |
| -                                             | (3,804)          | 1021301 BENDERING - Private works, capital improvements            | -                     | 902 | Plant Depreciation         |
| (41,242)                                      | (30,156)         |                                                                    | (85,392)              |     |                            |
| <b>SP 103 - Transfer Station Income</b>       |                  |                                                                    |                       |     |                            |
| -                                             | -                |                                                                    | -                     |     |                            |
| <b>SP 103 - Transfer Station Expenses</b>     |                  |                                                                    |                       |     |                            |
| (2,628)                                       | (2,363)          | 1011101 TRANSFER - Administration Allocated                        | (2,880)               | 909 | Administration Allocations |
| (73,892)                                      | (76,384)         | 1011130 TRANSFER - Contractors and Consultants                     | (73,892)              | 231 | Materials and Contracts    |
| (17,500)                                      | (15,475)         | 1021102 TRANSFER - Bulk Recycling Collection                       | (17,500)              | 231 | Materials and Contracts    |
| (30,000)                                      | (33,252)         | 1021120 TRANSFER - Bulk General Waste Collection                   | (30,000)              | 231 | Materials and Contracts    |
| -                                             | (873)            | 1011106 TRANSFER - Waste Transfer Station, Repairs and Maintenance | -                     | 200 | Employee Costs             |
| (10,000)                                      | (150)            | 1011106 TRANSFER - Waste Transfer Station, Repairs and Maintenance | (5,000)               | 231 | Materials and Contracts    |
| -                                             | (1,265)          | 1011106 TRANSFER - Waste Transfer Station, Repairs and Maintenance | -                     | 900 | Labour Overheads           |

**SHIRE OF NAREMBEEN  
OPERATING INCOME AND EXPENSES  
FOR THE YEAR ENDED 30 JUNE 2027**

| 2026 budget                                               | 2026 YTD actuals | GL/JOB - Account Description                                       | Annual Budget<br>2027 | IE  | Income / Expense Category  |
|-----------------------------------------------------------|------------------|--------------------------------------------------------------------|-----------------------|-----|----------------------------|
| -                                                         | (767)            | 1011106 TRANSFER - Waste Transfer Station, Repairs and Maintenance | -                     | 901 | Plant Overheads            |
| -                                                         | (577)            | 1011106 TRANSFER - Waste Transfer Station, Repairs and Maintenance | -                     | 902 | Plant Depreciation         |
| (16,632)                                                  | (14,145)         | 1021104 TRANSFER - Waste Transfer Station, Depreciation            | (16,632)              | 250 | Depreciation               |
| (348)                                                     | (342)            | 1011104 TRANSFER - Waste Transfer Station, Insurance               | (307)                 | 270 | Insurance Premiums         |
| -                                                         | (216)            | 1011103 TRANSFER - Waste Transfer Station, Utilities               | -                     | 240 | Utilities                  |
| (148,372)                                                 | (143,446)        |                                                                    | (146,210)             |     |                            |
| (148,372)                                                 | (143,446)        |                                                                    | (146,210)             |     |                            |
| <b>SP 103 - Town Planning Income</b>                      |                  |                                                                    |                       |     |                            |
| 1,000                                                     | 531              | 1042600 PLANNING - Town Planning Application Fees                  | 1,000                 | 156 | Fees and Charges           |
| 1,000                                                     | 531              |                                                                    | 1,000                 |     |                            |
| <b>SP 103 - Town Planning Expense</b>                     |                  |                                                                    |                       |     |                            |
| (11,292)                                                  | (8,200)          | 1041201 PLANNING - Administration Allocated                        | (12,542)              | 909 | Administration Allocations |
| (2,500)                                                   | -                | 1041050 PLANNING - Advertising and Communications                  | (5,000)               | 231 | Materials and Contracts    |
| (11,000)                                                  | (3,150)          | 1041100 PLANNING - Contractors and Consultants                     | (13,000)              | 231 | Materials and Contracts    |
| (2,500)                                                   | -                | 1041052 PLANNING - Legal Expenses                                  | (2,500)               | 231 | Materials and Contracts    |
| (27,292)                                                  | (11,350)         |                                                                    | (33,042)              |     |                            |
| (26,292)                                                  | (10,819)         |                                                                    | (32,042)              |     |                            |
| <b>SP 105 - Cemetery Income</b>                           |                  |                                                                    |                       |     |                            |
| 2,500                                                     | 5,669            | 1052100 CEMETERY - Internment Fees and Charges                     | 1,000                 | 156 | Fees and Charges           |
| 1,000                                                     | -                | 1052101 CEMETERY - Niche Wall Fees and Charges                     | 1,000                 | 156 | Fees and Charges           |
| 500                                                       | -                | 1052104 CEMETERY - Other Fees and Charges                          | 500                   | 156 | Fees and Charges           |
| 4,000                                                     | 5,669            |                                                                    | 2,500                 |     |                            |
| (2,000)                                                   | 404              | 1051128 CEMETERY - COGS, Plaques and Monuments                     | (2,000)               | 231 | Materials and Contracts    |
| (2,000)                                                   | 404              |                                                                    | (2,000)               |     |                            |
| 2,000                                                     | 6,073            | <b>Operating profit</b>                                            | 500                   |     |                            |
| <b>SP 105 - Cemetery Expenses</b>                         |                  |                                                                    |                       |     |                            |
| (3,797)                                                   | (2,169)          | 1051211 CEMETERY - Administration Allocated                        | (3,986)               | 909 | Administration Allocations |
| (10,509)                                                  | (48,509)         | 1051500 CEMETERY - Depreciation                                    | (10,509)              | 250 | Depreciation               |
| (3,515)                                                   | (5,684)          | 1051127 CEMETERY - Gardening and Landscaping                       | (4,193)               | 200 | Employee Costs             |
| (500)                                                     | -                | 1051127 CEMETERY - Gardening and Landscaping                       | (2,500)               | 231 | Materials and Contracts    |
| (4,029)                                                   | (4,174)          | 1051127 CEMETERY - Gardening and Landscaping                       | (4,393)               | 900 | Labour Overheads           |
| -                                                         | (4,894)          | 1051127 CEMETERY - Gardening and Landscaping                       | -                     | 901 | Plant Overheads            |
| -                                                         | (1,549)          | 1051127 CEMETERY - Gardening and Landscaping                       | -                     | 902 | Plant Depreciation         |
| (2,354)                                                   | (2,122)          | 1051125 CEMETERY - Grave Earthworks                                | (3,687)               | 200 | Employee Costs             |
| (2,699)                                                   | (2,361)          | 1051125 CEMETERY - Grave Earthworks                                | (3,863)               | 900 | Labour Overheads           |
| -                                                         | (287)            | 1051125 CEMETERY - Grave Earthworks                                | -                     | 901 | Plant Overheads            |
| -                                                         | (212)            | 1051125 CEMETERY - Grave Earthworks                                | -                     | 902 | Plant Depreciation         |
| (264)                                                     | (260)            | 1051123 CEMETERY - Insurance                                       | (233)                 | 270 | Insurance Premiums         |
| (866)                                                     | (1,470)          | 1051112 CEMETERY - Repairs and Maintenance                         | -                     | 200 | Employee Costs             |
| (1,000)                                                   | (80)             | 1051112 CEMETERY - Repairs and Maintenance                         | (2,500)               | 231 | Materials and Contracts    |
| (992)                                                     | (2,084)          | 1051112 CEMETERY - Repairs and Maintenance                         | -                     | 900 | Labour Overheads           |
| -                                                         | (63)             | 1051112 CEMETERY - Repairs and Maintenance                         | -                     | 901 | Plant Overheads            |
| -                                                         | (46)             | 1051112 CEMETERY - Repairs and Maintenance                         | -                     | 902 | Plant Depreciation         |
| (1,500)                                                   | (1,320)          | 1051124 CEMETERY - Utilities                                       | (1,500)               | 240 | Utilities                  |
| (32,024)                                                  | (77,284)         |                                                                    | (37,364)              |     |                            |
| (28,024)                                                  | (71,615)         |                                                                    | (36,864)              |     |                            |
| <b>SP 107 - Community Resource Centre, Trading Profit</b> |                  |                                                                    |                       |     |                            |
| 1,000                                                     | -                | 1052124 CRC - Sales, Brochures and Pamphlets                       | 1,000                 | 156 | Fees and Charges           |
| 3,000                                                     | 1,285            | 1052127 CRC - Sales, Merchandise                                   | 1,500                 | 156 | Fees and Charges           |
| 12,500                                                    | 12,378           | 1052126 CRC - Sales, Printing                                      | 11,250                | 156 | Fees and Charges           |
| -                                                         | 1,059            | 1052530 CRC - Sales, Training and Workshops (GST)                  | -                     | 156 | Fees and Charges           |
| -                                                         | 7,605            | 1052520 CRC - Sales, Training and Workshops (GST-free)             | -                     | 156 | Fees and Charges           |
| 2,000                                                     | 5,482            | 1052521 CRC - Sales, Other Services                                | 2,000                 | 156 | Fees and Charges           |
| 18,500                                                    | 22,328           |                                                                    | 15,750                |     |                            |
| (500)                                                     | -                | 1052361 CRC - COGS, Brochures and Pamphlets                        | (500)                 | 231 | Materials and Contracts    |
| (2,000)                                                   | (506)            | 1052363 CRC - COGS, Contractors                                    | -                     | 231 | Materials and Contracts    |
| (2,000)                                                   | (268)            | 1052364 CRC - COGS, Merchandise                                    | (2,000)               | 231 | Materials and Contracts    |
| (7,500)                                                   | (5,182)          | 1052362 CRC - COGS, Printing Supplies                              | (7,500)               | 231 | Materials and Contracts    |
| (12,000)                                                  | (5,957)          |                                                                    | (10,000)              |     |                            |
| 6,500                                                     | 16,371           | <b>Operating profit</b>                                            | 5,750                 |     |                            |
| <b>SP 107 - Community Resource Centre, Income</b>         |                  |                                                                    |                       |     |                            |
| 10,000                                                    | 15,636           | 1052122 CRC - Grant Funding, Events                                | 20,000                | 113 | Operating Grants           |
| (25,000)                                                  | (24,920)         | 1052123 CRC - Grant Funding, Trainee                               | -                     | 113 | Operating Grants           |
| 120,000                                                   | 134,044          | 1052121 CRC - Grant Funding, Annual Operating                      | 120,000               | 113 | Operating Grants           |

**SHIRE OF NAREMBEEN  
OPERATING INCOME AND EXPENSES  
FOR THE YEAR ENDED 30 JUNE 2027**

| 2026 budget                                        | 2026 YTD actuals | GL/JOB - Account Description |                                                      | Annual Budget | IE  | Income / Expense Category  |
|----------------------------------------------------|------------------|------------------------------|------------------------------------------------------|---------------|-----|----------------------------|
|                                                    |                  |                              |                                                      | 2027          |     |                            |
| -                                                  | 909              | 1052128                      | CRC - Grant Funding, Projects and Services           | -             | 113 | Operating Grants           |
| 1,000                                              | 131              | 1052129                      | CRC - Membership Income                              | -             | 156 | Fees and Charges           |
| 24,455                                             | 125,000          | 1052125                      | CRC - Grant Funding, SOCK Week                       | -             | 113 | Operating Grants           |
| -                                                  | 4,768            | 1052131                      | CRC - Event Sales                                    | 15,500        | 156 | Fees and Charges           |
| 1,500                                              | 414              | 1052133                      | CRC - Room Hire                                      | 500           | 156 | Fees and Charges           |
| -                                                  | 74               | 1052134                      | CRC - Sponsorships and Donations                     | 15,000        | 171 | Other Income               |
| 1,050                                              | 1,051            | 1052550                      | CRC - Paid Parental Leave Income                     | -             | 171 | Other Income               |
| 133,005                                            | 257,106          |                              |                                                      | 171,000       |     |                            |
| <b>SP 107 - Community Resource Centre Expenses</b> |                  |                              |                                                      |               |     |                            |
| (34,638)                                           | (30,064)         | 1051201                      | CRC - Administration Allocated                       | (38,066)      | 909 | Administration Allocations |
| -                                                  | 939              | 1051114                      | CRC - Accrued Wages                                  | -             | 200 | Employee Costs             |
| (300)                                              | -                | 1052353                      | CRC - Advertising and Communications                 | (300)         | 231 | Materials and Contracts    |
| (1,000)                                            | -                | 1052533                      | CRC - Community Wellbeing Initiatives                | (1,000)       | 231 | Materials and Contracts    |
| (2,500)                                            | (2,731)          | 1052354                      | CRC - Conferences and Events                         | (2,500)       | 209 | Other Employee Costs       |
| -                                                  | -                | 1052355                      | CRC - Contractors and Consultants                    | (5,000)       | 231 | Materials and Contracts    |
| (5,000)                                            | (2,017)          | 1052534                      | CRC - Computer Equipment                             | (3,000)       | 231 | Materials and Contracts    |
| (200,000)                                          | (209,108)        | 1051111                      | CRC - Employee Costs                                 | (219,832)     | 200 | Employee Costs             |
| (1,000)                                            | -                | 1052366                      | CRC - Staff Amenities                                | (1,000)       | 209 | Other Employee Costs       |
| (2,000)                                            | (6,415)          | 1052357                      | CRC - Postage, Printing and Stationery               | (2,000)       | 231 | Materials and Contracts    |
| (500)                                              | -                | 1052375                      | CRC - Pre-employment medical                         | (500)         | 209 | Other Employee Costs       |
| (4,180)                                            | (5,597)          | 1052358                      | CRC - Subscriptions and memberships                  | (5,600)       | 231 | Materials and Contracts    |
| (5,000)                                            | (3,306)          | 1052359                      | CRC - Training and Development                       | (5,000)       | 209 | Other Employee Costs       |
| (2,000)                                            | (1,254)          | 1052365                      | CRC - Uniforms                                       | (2,000)       | 209 | Other Employee Costs       |
| -                                                  | (17,888)         | 1511211                      | CRC - Grant Funding Disbursed                        | (50,000)      | 284 | Other Expenses             |
| (2,000)                                            | (118)            | 1052368                      | CRC - Event supplies                                 | (2,000)       | 231 | Materials and Contracts    |
| (19,285)                                           | (4,295)          | 1052369                      | CRC - New events and initiatives                     | (20,000)      | 231 | Materials and Contracts    |
| -                                                  | (304)            | C10                          | Seniors Events                                       | -             | 200 | Employee Costs             |
| (5,000)                                            | (2,924)          | C10                          | Seniors Events                                       | (5,000)       | 231 | Materials and Contracts    |
| (2,000)                                            | (544)            | C12                          | Youth Week                                           | (2,000)       | 231 | Materials and Contracts    |
|                                                    |                  | C012                         | Youth Event                                          | (4,700)       | 231 | Materials and Contracts    |
| (1,872)                                            | (2,625)          | C17                          | Bin to Bin                                           | -             | 200 | Employee Costs             |
| (10,000)                                           | (10,005)         | C17                          | Bin to Bin                                           | (10,000)      | 231 | Materials and Contracts    |
| (2,146)                                            | (2)              | C17                          | Bin to Bin                                           | -             | 900 | Labour Overheads           |
| (400)                                              | (923)            | C15                          | ANZAC Day                                            | (400)         | 200 | Employee Costs             |
| (4,500)                                            | (2,800)          | C15                          | ANZAC Day                                            | (3,000)       | 231 | Materials and Contracts    |
| (5,000)                                            | (573)            | CR15                         | Community Wellbeing                                  | (5,000)       | 231 | Materials and Contracts    |
| (600)                                              | (405)            | CR16                         | Australia Day                                        | (600)         | 200 | Employee Costs             |
| (9,500)                                            | (9,477)          | CR16                         | Australia Day                                        | (9,500)       | 231 | Materials and Contracts    |
| (3,700)                                            | (4,525)          | CR17                         | Science Week                                         | (3,700)       | 231 | Materials and Contracts    |
| -                                                  | -                | CRC1                         | Ladies Long Lunch                                    | (30,000)      | 231 | Materials and Contracts    |
| -                                                  | -                | CRC2                         | Triathlon                                            | (3,500)       | 231 | Materials and Contracts    |
| (550)                                              | -                | CRC3                         | Adult Workshops                                      | (550)         | 200 | Employee Costs             |
| (2,500)                                            | -                | CRC3                         | Adult Workshops                                      | (1,000)       | 231 | Materials and Contracts    |
| (415)                                              | (8,619)          | CRC4                         | Sock Week                                            | (415)         | 200 | Employee Costs             |
| (30,000)                                           | (17,980)         | CRC4                         | Sock Week                                            | (35,000)      | 231 | Materials and Contracts    |
| (600)                                              | (171)            | CRC5                         | Christmas Party                                      | (600)         | 200 | Employee Costs             |
| (4,500)                                            | (4,549)          | CRC5                         | Christmas Party                                      | (4,500)       | 231 | Materials and Contracts    |
| (1,500)                                            | -                | CRC6                         | Mental Health Week                                   | (1,500)       | 231 | Materials and Contracts    |
| (1,500)                                            | -                | CRC7                         | Children's Week                                      | (1,500)       | 231 | Materials and Contracts    |
| (215)                                              | (75)             | CRC8                         | Networking Events                                    | (215)         | 200 | Employee Costs             |
| (500)                                              | -                | CRC8                         | Networking Events                                    | (500)         | 231 | Materials and Contracts    |
| (600)                                              | (181)            | CRC9                         | School Holiday Activities                            | (600)         | 231 | Materials and Contracts    |
| (367,001)                                          | (348,534)        |                              |                                                      | (481,579)     |     |                            |
| (227,496)                                          | (75,057)         |                              |                                                      | (304,829)     |     |                            |
| <b>SP 108 - Public Toilets Expenses</b>            |                  |                              |                                                      |               |     |                            |
| (5,257)                                            | (4,679)          | 1051255                      | TOILETS - Administration Allocated                   | (5,759)       | 909 | Administration Allocations |
| -                                                  | (6,780)          | 1051250                      | TOILETS - 19 Churchill Street Toilets, Cleaning      | (3,276)       | 200 | Employee Costs             |
| -                                                  | -                | 1051250                      | TOILETS - 19 Churchill Street Toilets, Cleaning      | (3,432)       | 900 | Labour Overheads           |
| (11,403)                                           | (10,206)         | 1051251                      | TOILETS - Apex Park Toilets, Cleaning                | (9,828)       | 200 | Employee Costs             |
| -                                                  | -                | 1051251                      | TOILETS - Apex Park Toilets, Cleaning                | (10,297)      | 900 | Labour Overheads           |
| (623)                                              | (958)            | 1051252                      | TOILETS - Apex Park Toilets, Repairs and Maintenance | -             | 200 | Employee Costs             |
| (2,500)                                            | (2,361)          | 1051252                      | TOILETS - Apex Park Toilets, Repairs and Maintenance | (2,000)       | 231 | Materials and Contracts    |
| (714)                                              | (57)             | 1051252                      | TOILETS - Apex Park Toilets, Repairs and Maintenance | -             | 900 | Labour Overheads           |
| (1,030)                                            | (1,014)          | 1051260                      | TOILETS - Apex Park Toilets, Insurance               | (909)         | 270 | Insurance Premiums         |
| (3,780)                                            | (3,780)          | 1051258                      | TOILETS - Apex Park Toilets, Depreciation            | (3,780)       | 250 | Depreciation               |
| (500)                                              | (577)            | 1051275                      | TOILETS - Apex Park Toilets, Utilities               | (500)         | 240 | Utilities                  |
| (630)                                              | (1,924)          | 1051253                      | TOILETS - Cemetery Toilets, Cleaning                 | (819)         | 200 | Employee Costs             |
| -                                                  | -                | 1051253                      | TOILETS - Cemetery Toilets, Cleaning                 | (858)         | 900 | Labour Overheads           |
| (623)                                              | (138)            | 1051254                      | TOILETS - Cemetery Toilets, Repairs and Maintenance  | -             | 200 | Employee Costs             |
| (500)                                              | -                | 1051254                      | TOILETS - Cemetery Toilets, Repairs and Maintenance  | (500)         | 231 | Materials and Contracts    |

**SHIRE OF NAREMBEEN  
OPERATING INCOME AND EXPENSES  
FOR THE YEAR ENDED 30 JUNE 2027**

| 2026 budget                                  | 2026 YTD actuals | GL/JOB - Account Description                                                     | Annual Budget | IE  | Income / Expense Category  |
|----------------------------------------------|------------------|----------------------------------------------------------------------------------|---------------|-----|----------------------------|
|                                              |                  |                                                                                  | 2027          |     |                            |
| (714)                                        | -                | 1051254 TOILETS - Cemetery Toilets, Repairs and Maintenance                      | -             | 900 | Labour Overheads           |
| (833)                                        | (655)            | 1051259 TOILETS - Cemetery Toilets, Depreciation                                 | (833)         | 250 | Depreciation               |
| -                                            | (60)             | 1051262 TOILETS - 13 Churchill Street Toilets, Cleaning                          | -             | 200 | Employee Costs             |
| (1,500)                                      | (632)            | 1051263 TOILETS - 13 Churchill Street Toilets, Repairs and Maintenance           | (1,500)       | 231 | Materials and Contracts    |
| -                                            | 109              | 1051264 TOILETS - 13 Churchill Street Toilets, Utilities                         | -             | 240 | Utilities                  |
| (5,594)                                      | -                | 1051266 TOILETS - 13 Churchill Street Toilets, Depreciation                      | (5,594)       | 250 | Depreciation               |
| (2,000)                                      | (861)            | 1051261 TOILETS - Consumables                                                    | (2,000)       | 231 | Materials and Contracts    |
| (38,202)                                     | (34,572)         |                                                                                  | (51,886)      |     |                            |
| SP 111 - Public Halls and Buildings Income   |                  |                                                                                  |               |     |                            |
| 500                                          | -                | 1132400 HALLS - Equipment and Venue Hire Fees                                    | -             | 156 | Fees and Charges           |
| 500                                          | -                |                                                                                  | -             |     |                            |
| SP 111 - Public Halls and Buildings Expenses |                  |                                                                                  |               |     |                            |
| (12,121)                                     | (4,509)          | 1111200 HALLS - Administration Allocated                                         | (12,844)      | 909 | Administration Allocations |
| (623)                                        | (597)            | 1481150 HALLS - 15 Thomas St (Snr Citz), Repairs and Maintenance                 | (1,411)       | 200 | Employee Costs             |
| (2,000)                                      | (2,727)          | 1481150 HALLS - 15 Thomas St (Snr Citz), Repairs and Maintenance                 | (4,100)       | 231 | Materials and Contracts    |
| (714)                                        | (626)            | 1481150 HALLS - 15 Thomas St (Snr Citz), Repairs and Maintenance                 | (1,478)       | 900 | Labour Overheads           |
| (1,000)                                      | -                | 1481151 HALLS - 15 Thomas St (Snr Citz), Utilities                               | (1,000)       | 240 | Utilities                  |
| (1,114)                                      | (1,097)          | 1481152 HALLS - 15 Thomas St (Snr Citz), Insurance                               | (983)         | 270 | Insurance Premiums         |
| (9,213)                                      | (6,937)          | 1481153 HALLS - 15 Thomas St (Snr Citz), Depreciation                            | (9,213)       | 250 | Depreciation               |
| (554)                                        | -                | 1111123 HALLS - 30 Churchill Street (Men's Shed), Repairs and Maintenance        | (1,144)       | 200 | Employee Costs             |
| (2,500)                                      | (923)            | 1111123 HALLS - 30 Churchill Street (Men's Shed), Repairs and Maintenance        | (2,000)       | 231 | Materials and Contracts    |
| (635)                                        | -                | 1111123 HALLS - 30 Churchill Street (Men's Shed), Repairs and Maintenance        | (1,198)       | 900 | Labour Overheads           |
| (1,000)                                      | (743)            | 1111124 HALLS - 30 Churchill Street (Men's Shed), Utilities                      | (1,000)       | 240 | Utilities                  |
| (2,142)                                      | (2,108)          | 1111125 HALLS - 30 Churchill Street (Men's Shed), Insurance                      | (1,889)       | 270 | Insurance Premiums         |
| (28,388)                                     | (26,616)         | 1111126 HALLS - 30 Churchill Street (Men's Shed), Depreciation                   | (28,388)      | 250 | Depreciation               |
| (1,757)                                      | (347)            | 1151102 HALLS - 30 Longhurst Street (Old Church Museum), Repairs and Maintenance | (1,325)       | 200 | Employee Costs             |
| (1,000)                                      | (760)            | 1151102 HALLS - 30 Longhurst Street (Old Church Museum), Repairs and Maintenance | (5,000)       | 231 | Materials and Contracts    |
| (2,014)                                      | -                | 1151102 HALLS - 30 Longhurst Street (Old Church Museum), Repairs and Maintenance | (1,389)       | 900 | Labour Overheads           |
| (1,000)                                      | (830)            | 1151103 HALLS - 30 Longhurst Street (Old Church Museum), Utilities               | (1,000)       | 240 | Utilities                  |
| (859)                                        | (845)            | 1151105 HALLS - 30 Longhurst Street (Old Church Museum), Insurance               | (757)         | 270 | Insurance Premiums         |
| (15,118)                                     | (13,270)         | 1151106 HALLS - 30 Longhurst Street (Old Church Museum), Depreciation            | (15,118)      | 250 | Depreciation               |
| (1,523)                                      | (3,242)          | 1131102 HALLS - 32 Currall Street (Recreation Centre), Repairs and Maintenance   | (5,762)       | 200 | Employee Costs             |
| (30,000)                                     | (45,635)         | 1131102 HALLS - 32 Currall Street (Recreation Centre), Repairs and Maintenance   | (25,000)      | 231 | Materials and Contracts    |
| (1,746)                                      | (2,920)          | 1131102 HALLS - 32 Currall Street (Recreation Centre), Repairs and Maintenance   | (6,037)       | 900 | Labour Overheads           |
| (45,000)                                     | (42,866)         | 1131103 HALLS - 32 Currall Street (Recreation Centre), Utilities                 | (39,500)      | 240 | Utilities                  |
| (3,000)                                      | (106)            | 1131103 HALLS - 32 Currall Street (Recreation Centre), Utilities                 | (3,000)       | 231 | Materials and Contracts    |
| (25,134)                                     | (24,672)         | 1131104 HALLS - 32 Currall Street (Recreation Centre), Insurance                 | (23,673)      | 270 | Insurance Premiums         |
| (186,923)                                    | (164,875)        | 1131106 HALLS - 32 Currall Street (Recreation Centre), Depreciation              | (186,923)     | 250 | Depreciation               |
| (23,780)                                     | (23,780)         | 1131215 HALLS - 32 Currall Street (Recreation Centre), Loan 128 Interest         | (21,576)      | 260 | Interest Paid              |
| (935)                                        | (1,325)          | 1111115 HALLS - 39 Savage Street (Historical Museum), Repairs and Maintenance    | (1,050)       | 200 | Employee Costs             |
| (10,000)                                     | (774)            | 1111115 HALLS - 39 Savage Street (Historical Museum), Repairs and Maintenance    | (500)         | 231 | Materials and Contracts    |
| (1,072)                                      | (2,174)          | 1111115 HALLS - 39 Savage Street (Historical Museum), Repairs and Maintenance    | (1,100)       | 900 | Labour Overheads           |
| -                                            | (32)             | 1111115 HALLS - 39 Savage Street (Historical Museum), Repairs and Maintenance    | -             | 901 | Plant Overheads            |
| -                                            | (28)             | 1111115 HALLS - 39 Savage Street (Historical Museum), Repairs and Maintenance    | -             | 902 | Plant Depreciation         |
| (1,000)                                      | (690)            | 1111116 HALLS - 39 Savage Street (Historical Museum), Utilities                  | (1,000)       | 240 | Utilities                  |
| (1,794)                                      | (1,766)          | 1111117 HALLS - 39 Savage Street (Historical Museum), Insurance                  | (1,582)       | 270 | Insurance Premiums         |
| (10,893)                                     | (9,450)          | 1111118 HALLS - 39 Savage Street (Historical Museum), Depreciation               | (10,893)      | 250 | Depreciation               |
| (450)                                        | (974)            | 1111119 HALLS - Avoca Farm, Repairs and Maintenance                              | (1,883)       | 200 | Employee Costs             |
| (10,000)                                     | (1,500)          | 1111119 HALLS - Avoca Farm, Repairs and Maintenance                              | (10,000)      | 231 | Materials and Contracts    |
| (516)                                        | (1,314)          | 1111119 HALLS - Avoca Farm, Repairs and Maintenance                              | (1,973)       | 900 | Labour Overheads           |
| -                                            | (963)            | 1111119 HALLS - Avoca Farm, Repairs and Maintenance                              | -             | 901 | Plant Overheads            |
| -                                            | (810)            | 1111119 HALLS - Avoca Farm, Repairs and Maintenance                              | -             | 902 | Plant Depreciation         |
| (1,500)                                      | (1,517)          | 1481140 HALLS - Avoca Farm, Utilities                                            | (1,000)       | 240 | Utilities                  |
| (2,239)                                      | (2,204)          | 1111121 HALLS - Avoca Farm, Insurance                                            | (1,847)       | 270 | Insurance Premiums         |
| (450)                                        | (117)            | 1111105 HALLS - Road Board, Repairs and Maintenance                              | (1,050)       | 200 | Employee Costs             |
| (25,000)                                     | (447)            | 1111105 HALLS - Road Board, Repairs and Maintenance                              | (10,000)      | 231 | Materials and Contracts    |
| (516)                                        | -                | 1111105 HALLS - Road Board, Repairs and Maintenance                              | (1,100)       | 900 | Labour Overheads           |
| (1,500)                                      | -                | 1111106 HALLS - Road Board, Utilities                                            | (1,500)       | 240 | Utilities                  |
| (2,793)                                      | (2,613)          | 1111108 HALLS - Road Board, Insurance                                            | -             | 270 | Insurance Premiums         |
| (17,100)                                     | (15,600)         | 1111109 HALLS - Road Board, Depreciation                                         | (17,100)      | 250 | Depreciation               |
| -                                            | -                | 1111107 HALLS - Spotter's Hut, Repairs and Maintenance                           | (387)         | 200 | Employee Costs             |
| (500)                                        | (200)            | 1111107 HALLS - Spotter's Hut, Repairs and Maintenance                           | (500)         | 231 | Materials and Contracts    |
| -                                            | -                | 1111107 HALLS - Spotter's Hut, Repairs and Maintenance                           | (405)         | 900 | Labour Overheads           |
| (500)                                        | -                | 1111111 HALLS - Spotter's Hut, Utilities                                         | (500)         | 240 | Utilities                  |
| (568)                                        | (559)            | 1111113 HALLS - Spotter's Hut, Insurance                                         | (501)         | 270 | Insurance Premiums         |
| (3,388)                                      | (1,540)          | 1111114 HALLS - Spotter's Hut, Depreciation                                      | (3,388)       | 250 | Depreciation               |
| (1,710)                                      | (2,387)          | 1111102 HALLS - Town Hall, Repairs and Maintenance                               | (1,638)       | 200 | Employee Costs             |
| (25,000)                                     | (5,733)          | 1111102 HALLS - Town Hall, Repairs and Maintenance                               | (25,000)      | 231 | Materials and Contracts    |
| (516)                                        | (126)            | 1111102 HALLS - Town Hall, Repairs and Maintenance                               | (1,716)       | 900 | Labour Overheads           |
| -                                            | (54)             | 1111102 HALLS - Town Hall, Repairs and Maintenance                               | -             | 901 | Plant Overheads            |
| -                                            | (42)             | 1111102 HALLS - Town Hall, Repairs and Maintenance                               | -             | 902 | Plant Depreciation         |

**SHIRE OF NAREMBEEN  
OPERATING INCOME AND EXPENSES  
FOR THE YEAR ENDED 30 JUNE 2027**

| 2026 budget                                   | 2026 YTD actuals | GL/JOB - Account Description                                                        | Annual Budget<br>2027 | IE  | Income / Expense Category  |
|-----------------------------------------------|------------------|-------------------------------------------------------------------------------------|-----------------------|-----|----------------------------|
| (4,500)                                       | (3,124)          | 1111101 HALLS - Town Hall, Utilities                                                | (4,500)               | 240 | Utilities                  |
| (104)                                         | (102)            | 1111103 HALLS - Town Hall, Insurance                                                | (5,584)               | 270 | Insurance Premiums         |
| (60,931)                                      | (55,531)         | 1111104 HALLS - Town Hall, Depreciation                                             | (60,931)              | 250 | Depreciation               |
| (500)                                         | (160)            | 1131182 HALLS - Train Station, Repairs and Maintenance                              | (500)                 | 231 | Materials and Contracts    |
| (1,000)                                       | (578)            | 1131183 HALLS - Train Station, Utilities                                            | (1,000)               | 240 | Utilities                  |
| (1,385)                                       | (1,364)          | 1131184 HALLS - Train Station, Insurance                                            | (1,222)               | 270 | Insurance Premiums         |
| (31,114)                                      | (8,800)          | 1131185 HALLS - Train Station, Depreciation                                         | (31,114)              | 250 | Depreciation               |
| (620,330)                                     | (495,630)        |                                                                                     | (605,170)             |     |                            |
| (619,830)                                     | (495,630)        |                                                                                     | (605,170)             |     |                            |
| <b>SP 112 - Garden Expenses</b>               |                  |                                                                                     |                       |     |                            |
| (10,123)                                      | (8,382)          | 1121111 GARDENS - Administration Allocated                                          | (11,436)              | 909 | Administration Allocations |
| (25,011)                                      | (5,838)          | 1121110 GARDENS - Apex Park                                                         | (30,729)              | 200 | Employee Costs             |
| (5,000)                                       | (100)            | 1121110 GARDENS - Apex Park                                                         | (7,500)               | 231 | Materials and Contracts    |
| (28,671)                                      | (6,635)          | 1121110 GARDENS - Apex Park                                                         | (32,196)              | 900 | Labour Overheads           |
| (18,245)                                      | (7,095)          | 1121114 GARDENS - Caravan Park                                                      | (7,605)               | 200 | Employee Costs             |
| (5,000)                                       | (25)             | 1121114 GARDENS - Caravan Park                                                      | -                     | 231 | Materials and Contracts    |
| (20,914)                                      | (4,055)          | 1121114 GARDENS - Caravan Park                                                      | (7,968)               | 900 | Labour Overheads           |
| (5,000)                                       | -                | 1121120 GARDENS - Chemicals and Fertilisers                                         | (10,000)              | 231 | Materials and Contracts    |
| (5,401)                                       | (730)            | 1121112 GARDENS - Clock Tower                                                       | (6,260)               | 200 | Employee Costs             |
| (5,000)                                       | (136)            | 1121112 GARDENS - Clock Tower                                                       | -                     | 231 | Materials and Contracts    |
| (6,191)                                       | (1,026)          | 1121112 GARDENS - Clock Tower                                                       | (6,559)               | 900 | Labour Overheads           |
| (1,000)                                       | (758)            | 1121112 GARDENS - Clock Tower                                                       | (1,000)               | 240 | Utilities                  |
| (902)                                         | (835)            | 1121125 GARDENS - Clock Tower, Depreciation                                         | (902)                 | 250 | Depreciation               |
| (17,957)                                      | (29,580)         | 1121116 GARDENS - Depreciation                                                      | (17,957)              | 250 | Depreciation               |
| (11,522)                                      | (2,227)          | 1121113 GARDENS - Town Hall                                                         | (12,503)              | 200 | Employee Costs             |
| (4,000)                                       | -                | 1121113 GARDENS - Town Hall                                                         | -                     | 231 | Materials and Contracts    |
| (13,207)                                      | (2,237)          | 1121113 GARDENS - Town Hall                                                         | (13,100)              | 900 | Labour Overheads           |
| (33,172)                                      | (68,902)         | 1121115 GARDENS - Townsite                                                          | (72,980)              | 200 | Employee Costs             |
| (10,000)                                      | (12,682)         | 1121115 GARDENS - Townsite                                                          | -                     | 231 | Materials and Contracts    |
| (38,026)                                      | (74,433)         | 1121115 GARDENS - Townsite                                                          | (76,465)              | 900 | Labour Overheads           |
| -                                             | (4,619)          | 1121115 GARDENS - Townsite                                                          | -                     | 901 | Plant Overheads            |
| -                                             | (3,907)          | 1121115 GARDENS - Townsite                                                          | -                     | 902 | Plant Depreciation         |
| (1,000)                                       | (2,020)          | 1121115 GARDENS - Townsite                                                          | (2,000)               | 240 | Utilities                  |
| -                                             | (4,366)          | 1121126 GARDENS - Jones Park                                                        | (5,105)               | 200 | Employee Costs             |
| (3,000)                                       | (45)             | 1121126 GARDENS - Jones Park                                                        | (3,000)               | 231 | Materials and Contracts    |
| -                                             | (5,099)          | 1121126 GARDENS - Jones Park                                                        | (5,349)               | 900 | Labour Overheads           |
| (268,342)                                     | (245,732)        |                                                                                     | (330,612)             |     |                            |
| <b>SP 113 - Sport and Recreation Income</b>   |                  |                                                                                     |                       |     |                            |
| 8,500                                         | 11,716           | 1132150 SPORT - Gym Membership Fees                                                 | 8,500                 | 156 | Fees and Charges           |
| 457                                           | 457              | 5305051 SPORT - Narembeen Bowling Club Interest Received                            | 380                   | 160 | Interest Received          |
| -                                             | -                | 1131327 SPORT - Narembeen Football Club Interest Received                           | 3,399                 | 160 | Interest Received          |
| 200,000                                       | 305,647          | 1100008 SPORT - Club Night Lights Grant Funding (tennis, hockey & oval switchboard) | -                     | 114 | Non-Operating Grants       |
| 227,000                                       | 170,929          | 1100009 SPORT - Sporting Club and Community Group Contributions                     | 78,500                | 114 | Non-Operating Grants       |
| -                                             | -                | 1100010 SPORT - Lotterywest Grant Funding                                           | 250,000               | 114 | Non-Operating Grants       |
| -                                             | -                | 1100012 Unspecified Fed/State funding                                               | 17,871                | 114 | Non-Operating Grants       |
| 8,957                                         | 488,750          |                                                                                     | 358,650               |     |                            |
| <b>SP 113 - Sport and Recreation Expenses</b> |                  |                                                                                     |                       |     |                            |
| (52,335)                                      | (45,250)         | 1131300 SPORT - Administration Allocated                                            | (57,673)              | 909 | Administration Allocations |
| (23,645)                                      | (35,235)         | 1131110 SPORT - Town Oval and Hockey Fields, Repairs and Maintenance                | (22,002)              | 200 | Employee Costs             |
| (30,000)                                      | (33,709)         | 1131110 SPORT - Town Oval and Hockey Fields, Repairs and Maintenance                | (30,000)              | 231 | Materials and Contracts    |
| (27,105)                                      | (42,322)         | 1131110 SPORT - Town Oval and Hockey Fields, Repairs and Maintenance                | (23,053)              | 900 | Labour Overheads           |
| -                                             | (4,070)          | 1131110 SPORT - Town Oval and Hockey Fields, Repairs and Maintenance                | -                     | 901 | Plant Overheads            |
| -                                             | (3,156)          | 1131110 SPORT - Town Oval and Hockey Fields, Repairs and Maintenance                | -                     | 902 | Plant Depreciation         |
| (22,000)                                      | (8,314)          | 1131111 SPORT - Town Oval and Hockey Fields, Utilities                              | (10,000)              | 240 | Utilities                  |
| (3,456)                                       | (3,403)          | 1131113 SPORT - Town Oval and Hockey Fields, Insurance                              | (3,048)               | 270 | Insurance Premiums         |
| (31,041)                                      | (38,033)         | 1131114 SPORT - Town Oval and Hockey Fields, Depreciation                           | (31,041)              | 250 | Depreciation               |
| -                                             | (7,646)          | 1131181 SPORT - Gym, Repairs and Maintenance                                        | (6,552)               | 200 | Employee Costs             |
| (6,000)                                       | (3,603)          | 1131181 SPORT - Gym, Repairs and Maintenance                                        | (6,000)               | 231 | Materials and Contracts    |
| -                                             | (370)            | 1131181 SPORT - Gym, Repairs and Maintenance                                        | (6,865)               | 900 | Labour Overheads           |
| (1,500)                                       | (1,675)          | 1131186 SPORT - Gym, Utilities                                                      | (1,800)               | 240 | Utilities                  |
| (1,798)                                       | (1,770)          | 1131187 SPORT - Gym, Insurance                                                      | (1,586)               | 270 | Insurance Premiums         |
| (16,095)                                      | (13,486)         | 1131188 SPORT - Gym, Depreciation                                                   | (16,095)              | 250 | Depreciation               |
| (15,000)                                      | (15,204)         | 1131189 SPORT - Gym, Equipment Replacement and Maintenance                          | -                     | 231 | Materials and Contracts    |
| -                                             | (30)             | 1131156 SPORT - Mount Arrowsmith Tennis Club, Repairs and Maintenance               | -                     | 200 | Employee Costs             |
| (5,500)                                       | (2,958)          | 1131156 SPORT - Mount Arrowsmith Tennis Club, Repairs and Maintenance               | (1,500)               | 231 | Materials and Contracts    |
| (3,336)                                       | (3,193)          | 1131158 SPORT - Mount Arrowsmith Tennis Club, Insurance                             | (2,943)               | 270 | Insurance Premiums         |
| (24,475)                                      | (12,323)         | 1131159 SPORT - Mount Arrowsmith Tennis Club, Depreciation                          | (24,475)              | 250 | Depreciation               |
| -                                             | (1,559)          | 1131152 SPORT - Mount Arrowsmith Tennis Courts, Repairs and Maintenance             | -                     | 200 | Employee Costs             |
| -                                             | -                | 1131152 SPORT - Mount Arrowsmith Tennis Courts, Repairs and Maintenance             | (500)                 | 231 | Materials and Contracts    |

**SHIRE OF NAREMBEEN  
OPERATING INCOME AND EXPENSES  
FOR THE YEAR ENDED 30 JUNE 2027**

| 2026 budget                        | 2026 YTD actuals | GL/JOB - Account Description                                                         | Annual Budget | IE  | Income / Expense Category  |
|------------------------------------|------------------|--------------------------------------------------------------------------------------|---------------|-----|----------------------------|
|                                    |                  |                                                                                      | 2027          |     |                            |
| (29,051)                           | (29,051)         | 1131155 SPORT - Mount Arrowsmith Tennis Courts, Depreciation                         | (29,051)      | 250 | Depreciation               |
| -                                  | (117)            | 1131165 SPORT - Mount Walker Tennis Club, Repairs and Maintenance                    | -             | 200 | Employee Costs             |
| (2,000)                            | (144)            | 1131165 SPORT - Mount Walker Tennis Club, Repairs and Maintenance                    | (2,200)       | 231 | Materials and Contracts    |
| (5,072)                            | (1,970)          | 1131168 SPORT - Mount Walker Tennis Club, Depreciation                               | (5,072)       | 250 | Depreciation               |
| (32,409)                           | -                | 1131164 SPORT - Mount Walker Tennis Courts, Depreciation                             | (32,409)      | 250 | Depreciation               |
| -                                  | (20)             | 1131132 SPORT - Naremben Bowling Green, Repairs and Maintenance                      | -             | 200 | Employee Costs             |
| (3,000)                            | (552)            | 1131132 SPORT - Naremben Bowling Green, Repairs and Maintenance                      | (3,000)       | 231 | Materials and Contracts    |
| -                                  | -                | 1131133 SPORT - Naremben Bowling Green, Utilities                                    | (3,000)       | 240 | Utilities                  |
| (2,887)                            | (2,842)          | 1131134 SPORT - Naremben Bowling Green, Insurance                                    | (2,546)       | 270 | Insurance Premiums         |
| (25,962)                           | (25,961)         | 1131135 SPORT - Naremben Bowling Green, Depreciation                                 | (25,962)      | 250 | Depreciation               |
| (457)                              | (457)            | 1131217 SPORT - Naremben Bowling Green, Loan 131 Interest                            | (380)         | 260 | Interest Paid              |
| -                                  | 113              | 1131105 SPORT - Naremben Tennis Courts, Repairs and Maintenance                      | -             | 200 | Employee Costs             |
| (3,000)                            | -                | 1131105 SPORT - Naremben Tennis Courts, Repairs and Maintenance                      | (3,000)       | 231 | Materials and Contracts    |
| -                                  | (469)            | 1131105 SPORT - Naremben Tennis Courts, Repairs and Maintenance                      | -             | 900 | Labour Overheads           |
| (3,500)                            | (4,321)          | 1131107 SPORT - Naremben Tennis Courts, Utilities                                    | (3,500)       | 240 | Utilities                  |
| (3,425)                            | (3,372)          | 1131108 SPORT - Naremben Tennis Courts, Insurance                                    | (3,021)       | 270 | Insurance Premiums         |
| (36,729)                           | (28,329)         | 1131109 SPORT - Naremben Tennis Courts, Depreciation                                 | (36,729)      | 250 | Depreciation               |
| (1,000)                            | (350)            | 1131140 SPORT - Naremben Golf Club, Repairs and Maintenance                          | (5,000)       | 231 | Materials and Contracts    |
| -                                  | -                | 1131317 SPORT - Naremben Football Club (CLNP), Loan # Interest                       | (3,399)       | 260 | Interest Paid              |
| -                                  | (1,261)          | 1131148 SPORT - Naremben Netball Courts, Repairs and Maintenance                     | -             | 200 | Employee Costs             |
| (18,000)                           | (7,461)          | 1131148 SPORT - Naremben Netball Courts, Repairs and Maintenance                     | (7,000)       | 231 | Materials and Contracts    |
| -                                  | (1,645)          | 1131148 SPORT - Naremben Netball Courts, Repairs and Maintenance                     | -             | 900 | Labour Overheads           |
| -                                  | -                | 1131149 SPORT - Naremben Netball Courts, Utilities                                   | (1,500)       | 240 | Utilities                  |
| (1,826)                            | (1,797)          | 1131150 SPORT - Naremben Netball Courts, Insurance                                   | (1,610)       | 270 | Insurance Premiums         |
| (13,789)                           | (13,477)         | 1131151 SPORT - Naremben Netball Courts, Depreciation                                | (13,789)      | 250 | Depreciation               |
| -                                  | (127)            | 1131200 SPORT - Walker Lake Exercise Equipment & Walk Trail, Repairs and Maintenance | -             | 200 | Employee Costs             |
| (1,500)                            | -                | 1131200 SPORT - Walker Lake Exercise Equipment & Walk Trail, Repairs and Maintenance | (5,000)       | 231 | Materials and Contracts    |
| -                                  | (208)            | 1131200 SPORT - Walker Lake Exercise Equipment & Walk Trail, Repairs and Maintenance | -             | 900 | Labour Overheads           |
| -                                  | (208)            | 1131200 SPORT - Walker Lake Exercise Equipment & Walk Trail, Repairs and Maintenance | -             | 901 | Plant Overheads            |
| -                                  | (164)            | 1131200 SPORT - Walker Lake Exercise Equipment & Walk Trail, Repairs and Maintenance | -             | 902 | Plant Depreciation         |
| (2,593)                            | (2,593)          | 1131203 SPORT - Walker Lake Exercise Equipment & Walk Trail, Depreciation            | (2,593)       | 250 | Depreciation               |
| -                                  | -                | 1132177 SPORT - Motocross Track, Repairs and Maintenance                             | (2,500)       | 231 | Materials and Contracts    |
| (2,500)                            | (446)            | 1131204 SPORT - Naremben Skate Park, Repairs and Maintenance                         | (500)         | 231 | Materials and Contracts    |
| (17,209)                           | (17,209)         | 1131206 SPORT - Naremben Skate Park, Depreciation                                    | (17,209)      | 250 | Depreciation               |
| (4,501)                            | (4,814)          | 1131202 SPORT - Town Dam, Repairs and Maintenance                                    | (7,768)       | 200 | Employee Costs             |
| (5,000)                            | (5,243)          | 1131202 SPORT - Town Dam, Repairs and Maintenance                                    | (5,000)       | 231 | Materials and Contracts    |
| (5,159)                            | (6,110)          | 1131202 SPORT - Town Dam, Repairs and Maintenance                                    | (8,139)       | 900 | Labour Overheads           |
| -                                  | (704)            | 1131202 SPORT - Town Dam, Repairs and Maintenance                                    | -             | 901 | Plant Overheads            |
| -                                  | (542)            | 1131202 SPORT - Town Dam, Repairs and Maintenance                                    | -             | 902 | Plant Depreciation         |
| (2,000)                            | (4,035)          | 1131250 SPORT - Town Dam, Utilities                                                  | (3,500)       | 240 | Utilities                  |
| (172)                              | (169)            | 1131251 SPORT - Town Dam, Insurance                                                  | (151)         | 270 | Insurance Premiums         |
| (1,770)                            | (2,480)          | 1131252 SPORT - Town Dam, Depreciation                                               | (1,770)       | 250 | Depreciation               |
| -                                  | -                | 1132176 SPORT - Contractors and Consultants                                          | (15,000)      | 284 | Other Expenses             |
| (483,856)                          | (439,162)        |                                                                                      | (496,430)     |     |                            |
| (474,899)                          | 49,588           |                                                                                      | (137,780)     |     |                            |
| SP 114 - Library Income            |                  |                                                                                      |               |     |                            |
| -                                  | -                | 1142200 LIBRARY - Grant Funding Received                                             | 10,000        | 113 | Operating Grants           |
| -                                  | -                |                                                                                      | 10,000        |     |                            |
| SP 114 - Library Expenses          |                  |                                                                                      |               |     |                            |
| (1,314)                            | (1,170)          | 1141201 LIBRARY - Administration Allocated                                           | (1,440)       | 909 | Administration Allocations |
| (500)                              | (453)            | 1141302 LIBRARY - Books                                                              | (500)         | 231 | Materials and Contracts    |
| (2,000)                            | (4,247)          | 1141301 LIBRARY - Events and Workshops                                               | (1,000)       | 200 | Employee Costs             |
| -                                  | -                | 1141301 LIBRARY - Events and Workshops                                               | (1,000)       | 231 | Materials and Contracts    |
| (2,500)                            | -                | 1141100 LIBRARY - Management and Maintenance                                         | (2,500)       | 200 | Employee Costs             |
| (4,200)                            | -                | 1141303 LIBRARY - Minor Furniture and Toys                                           | -             | 231 | Materials and Contracts    |
| (10,514)                           | (5,869)          |                                                                                      | (6,440)       |     |                            |
| (10,514)                           | (5,869)          |                                                                                      | 3,560         |     |                            |
| SP 114 - Other Recreation Income   |                  |                                                                                      |               |     |                            |
| 30,000                             | 20,000           | 1133101 OTH COM - Community Benefit Fund, Contributions Received                     | 10,000        | 171 | Other Income               |
| 30,000                             | 20,000           |                                                                                      | 10,000        |     |                            |
| SP 114 - Other Recreation Expenses |                  |                                                                                      |               |     |                            |
| (40,000)                           | (50,593)         | 1131218 Community Benefit Fund (GON & SON)                                           | (20,000)      | 284 | Other Expenses             |
| (40,000)                           | (50,593)         |                                                                                      | (20,000)      |     |                            |
| (10,000)                           | (30,593)         |                                                                                      | (10,000)      |     |                            |
| SP 122 - Road Income               |                  |                                                                                      |               |     |                            |
| 490,000                            | 1,620,979        | 1212500 ROADS - Financial Assistance Grants                                          | 116,522       | 113 | Operating Grants           |
| 299,453                            | 299,453          | 1212100 ROADS - Main Roads Direct Grant                                              | 326,511       | 113 | Operating Grants           |

**SHIRE OF NAREMBEEN  
OPERATING INCOME AND EXPENSES  
FOR THE YEAR ENDED 30 JUNE 2027**

| 2026 budget                                     | 2026 YTD actuals | GL/JOB - Account Description |                                                                    | Annual Budget | IE  | Income / Expense Category  |
|-------------------------------------------------|------------------|------------------------------|--------------------------------------------------------------------|---------------|-----|----------------------------|
|                                                 |                  |                              |                                                                    | 2027          |     |                            |
| 669,881                                         | 669,881          | 1212200                      | ROADS - Regional Road Group (RRG) Grant Funding                    | 669,912       | 114 | Non-Operating Grants       |
| 800,000                                         | 571,509          | 1212600                      | ROADS - Roads to Recovery (R2R) Grant Funding                      | 1,065,000     | 114 | Non-Operating Grants       |
| 467,614                                         | 479,387          | 1212801                      | ROADS - Wheatbelt Secondary Freight Network (WSFN) Grant Funding   | 372,305       | 114 | Non-Operating Grants       |
| 789,453                                         | 1,920,432        |                              |                                                                    | 2,550,249     |     |                            |
| <b>SP 122 - Road Expenses</b>                   |                  |                              |                                                                    |               |     |                            |
| (74,746)                                        | (63,002)         | 1221200                      | ROADS - Administration Allocated                                   | (83,401)      | 909 | Administration Allocations |
| (18,000)                                        | (14,978)         | 1221202                      | ROADS - Contractors and Consultants                                | (70,000)      | 231 | Materials and Contracts    |
| (1,441,368)                                     | (1,559,365)      | 1221110                      | ROADS - Depreciation                                               | (1,441,368)   | 250 | Depreciation               |
| (3,116)                                         | -                | 1221152                      | ROADS - Footpath Maintenance                                       | (6,857)       | 200 | Employee Costs             |
| (3,572)                                         | -                | 1221152                      | ROADS - Footpath Maintenance                                       | (7,184)       | 900 | Labour Overheads           |
| (15,000)                                        | (17,376)         | 1221100                      | ROADS - Street Lighting, Utilities                                 | (15,000)      | 240 | Utilities                  |
| (135)                                           | (133)            | 1221101                      | ROADS - Street Lighting, Insurance                                 | -             | 270 | Insurance Premiums         |
| (8,429)                                         | (8,429)          | 1221109                      | ROADS - Street Lighting, Depreciation                              | (8,429)       | 250 | Depreciation               |
| (9,000)                                         | (1,430)          | 1221170                      | ROADS - Street Sweeping                                            | (9,000)       | 231 | Materials and Contracts    |
| (1,869)                                         | (1,775)          | 1221160                      | ROADS - Street Tree Maintenance                                    | (7,493)       | 200 | Employee Costs             |
| (25,000)                                        | -                | 1221160                      | ROADS - Street Tree Maintenance                                    | (25,000)      | 231 | Materials and Contracts    |
| (2,143)                                         | (2,714)          | 1221160                      | ROADS - Street Tree Maintenance                                    | (7,851)       | 900 | Labour Overheads           |
| -                                               | (63)             | 1221160                      | ROADS - Street Tree Maintenance                                    | -             | 901 | Plant Overheads            |
| -                                               | (46)             | 1221160                      | ROADS - Street Tree Maintenance                                    | -             | 902 | Plant Depreciation         |
| (1,939)                                         | (2,280)          | 1221195                      | ROADS - Townsite Drainage, Repairs and Maintenance                 | (3,032)       | 200 | Employee Costs             |
| (5,000)                                         | -                | 1221195                      | ROADS - Townsite Drainage, Repairs and Maintenance                 | (30,000)      | 231 | Materials and Contracts    |
| (2,222)                                         | (2,254)          | 1221195                      | ROADS - Townsite Drainage, Repairs and Maintenance                 | (3,176)       | 900 | Labour Overheads           |
| -                                               | (189)            | 1221195                      | ROADS - Townsite Drainage, Repairs and Maintenance                 | -             | 901 | Plant Overheads            |
| -                                               | (144)            | 1221195                      | ROADS - Townsite Drainage, Repairs and Maintenance                 | -             | 902 | Plant Depreciation         |
| (20,354)                                        | -                | 1221196                      | ROADS - Townsite Drainage, Depreciation                            | (20,354)      | 250 | Depreciation               |
| (3,000)                                         | (30)             | 1221190                      | ROADS - Traffic Management Signage                                 | (5,000)       | 231 | Materials and Contracts    |
| (16,572)                                        | (11,122)         | 1221180                      | ROADS - Weed Spraying                                              | (19,833)      | 200 | Employee Costs             |
| (15,000)                                        | (288)            | 1221180                      | ROADS - Weed Spraying                                              | (10,000)      | 231 | Materials and Contracts    |
| (18,997)                                        | (10,388)         | 1221180                      | ROADS - Weed Spraying                                              | (20,780)      | 900 | Labour Overheads           |
| -                                               | (2,031)          | 1221180                      | ROADS - Weed Spraying                                              | -             | 901 | Plant Overheads            |
| -                                               | (1,762)          | 1221180                      | ROADS - Weed Spraying                                              | -             | 902 | Plant Depreciation         |
| -                                               | (52)             | 1221150                      | ROADS - Miscellaneous Road Infrastructure, Repairs and Maintenance | -             | 200 | Employee Costs             |
| -                                               | (708)            | 1221150                      | ROADS - Miscellaneous Road Infrastructure, Repairs and Maintenance | -             | 231 | Materials and Contracts    |
| (3,007)                                         | (2,882)          | 1221151                      | ROADS - Miscellaneous Road Infrastructure, Insurance               | (2,771)       | 270 | Insurance Premiums         |
| (9,277)                                         | (34,359)         | 1221153                      | ROADS - Miscellaneous Road Infrastructure, Depreciation            | (9,277)       | 250 | Depreciation               |
| (381,272)                                       | (340,739)        | 1221105                      | ROADS - Road Maintenance                                           | (330,158)     | 200 | Employee Costs             |
| (170,000)                                       | (58,242)         | 1221105                      | ROADS - Road Maintenance                                           | (35,000)      | 231 | Materials and Contracts    |
| (437,060)                                       | (254,188)        | 1221105                      | ROADS - Road Maintenance                                           | (345,922)     | 900 | Labour Overheads           |
| -                                               | (197,440)        | 1221105                      | ROADS - Road Maintenance                                           | -             | 901 | Plant Overheads            |
| -                                               | (219,125)        | 1221105                      | ROADS - Road Maintenance                                           | -             | 902 | Plant Depreciation         |
| (2,686,078)                                     | (2,588,409)      |                              |                                                                    | (2,516,886)   |     |                            |
| (1,896,625)                                     | (667,977)        |                              |                                                                    | 33,363        |     |                            |
| <b>SP 125 - Airport Income</b>                  |                  |                              |                                                                    |               |     |                            |
| 5,000                                           | 6,104            | 1252300                      | AERO - Airfield Lease Income                                       | 5,000         | 156 | Fees and Charges           |
| 2,500                                           | 73               | 1252310                      | AERO - Airfield, Reimbursement for Utilities                       | 2,500         | 156 | Fees and Charges           |
| -                                               | -                | 1252311                      | AERO - RADS Grant Funding                                          | 127,134       | 114 | Non-Operating Grants       |
| 7,500                                           | 6,178            |                              |                                                                    | 134,634       |     |                            |
| <b>SP 125 - Airport Expenses</b>                |                  |                              |                                                                    |               |     |                            |
| (3,747)                                         | (3,021)          | 1251200                      | AERO - Administration Allocated                                    | (4,278)       | 909 | Administration Allocations |
| (3,047)                                         | (1,756)          | 1251100                      | AERO - Airfield, Repairs and Maintenance                           | (3,733)       | 200 | Employee Costs             |
| (7,500)                                         | (7,380)          | 1251100                      | AERO - Airfield, Repairs and Maintenance                           | (2,600)       | 231 | Materials and Contracts    |
| (3,492)                                         | (2,099)          | 1251100                      | AERO - Airfield, Repairs and Maintenance                           | (3,912)       | 900 | Labour Overheads           |
| -                                               | (940)            | 1251100                      | AERO - Airfield, Repairs and Maintenance                           | -             | 901 | Plant Overheads            |
| -                                               | (754)            | 1251100                      | AERO - Airfield, Repairs and Maintenance                           | -             | 902 | Plant Depreciation         |
| (5,000)                                         | (3,429)          | 1251101                      | AERO - Airfield, Utilities                                         | (5,000)       | 240 | Utilities                  |
| (1,025)                                         | (1,010)          | 1251102                      | AERO - Airfield, Insurance                                         | (904)         | 270 | Insurance Premiums         |
| (39,133)                                        | (38,533)         | 1251103                      | AERO - Airfield, Depreciation                                      | (39,133)      | 250 | Depreciation               |
| (17,786)                                        | (15,951)         |                              |                                                                    | (59,561)      |     |                            |
| (10,286)                                        | (9,773)          |                              |                                                                    | 75,073        |     |                            |
| <b>SP 131 - Caravan Park Trading Income</b>     |                  |                              |                                                                    |               |     |                            |
| 100,000                                         | 114,524          | 1322100                      | CARAVAN - Accommodation and Site Fees                              | 100,000       | 156 | Fees and Charges           |
| 2,000                                           | 1,849            | 1322101                      | CARAVAN - Washing Machine Fees                                     | 1,500         | 156 | Fees and Charges           |
| 102,000                                         | 116,373          |                              |                                                                    | 101,500       |     |                            |
| <b>SP 131 - Caravan Park Cost of Goods Sold</b> |                  |                              |                                                                    |               |     |                            |
| (60,746)                                        | (57,547)         | 1321106                      | CARAVAN - COGS, Cleaning and Site Preparation                      | (30,940)      | 200 | Employee Costs             |
| (23,624)                                        | (11,044)         | 1321108                      | CARAVAN - COGS, Laundry                                            | (3,458)       | 200 | Employee Costs             |
| -                                               | (1,556)          | 1322331                      | CARAVAN - CABIN 1 - Cleaning and Site Preparation                  | (7,953)       | 200 | Employee Costs             |

**SHIRE OF NAREMBEEN  
OPERATING INCOME AND EXPENSES  
FOR THE YEAR ENDED 30 JUNE 2027**

| 2026 budget                                       | 2026 YTD actuals | GL/JOB - Account Description                                                       | Annual Budget<br>2027 | IE  | Income / Expense Category  |
|---------------------------------------------------|------------------|------------------------------------------------------------------------------------|-----------------------|-----|----------------------------|
|                                                   |                  |                                                                                    |                       |     |                            |
| -                                                 | (834)            | 1322332 CARAVAN - CABIN 2 - Cleaning and Site Preparation                          | (7,953)               | 200 | Employee Costs             |
| -                                                 | (1,590)          | 1322333 CARAVAN - CABIN 3 - Cleaning and Site Preparation                          | (7,953)               | 200 | Employee Costs             |
| -                                                 | (2,481)          | 1322334 CARAVAN - CABIN 4 - Cleaning and Site Preparation                          | (10,456)              | 200 | Employee Costs             |
| -                                                 | (1,186)          | 1322335 CARAVAN - CABIN 5 - Cleaning and Site Preparation                          | (10,456)              | 200 | Employee Costs             |
| (84,370)                                          | (68,591)         |                                                                                    | (79,170)              |     |                            |
| 17,630                                            | 47,782           | <b>Caravan Park Trading Profit</b>                                                 | 22,330                |     |                            |
| <b>SP 131 - Caravan Park Expenses</b>             |                  |                                                                                    |                       |     |                            |
| (27,535)                                          | (26,952)         | 1322121 CARAVAN - Administration Allocated                                         | (29,606)              | 909 | Administration Allocations |
| (6,000)                                           | (5,343)          | 1321128 CARAVAN - Booking administration fees                                      | (3,000)               | 231 | Materials and Contracts    |
| (20,336)                                          | (10,511)         | 1321101 CARAVAN - Caravan Park, Repairs and Maintenance                            | -                     | 200 | Employee Costs             |
| (20,000)                                          | (15,404)         | 1321101 CARAVAN - Caravan Park, Repairs and Maintenance                            | (23,000)              | 231 | Materials and Contracts    |
| (3,969)                                           | (2,705)          | 1321101 CARAVAN - Caravan Park, Repairs and Maintenance                            | -                     | 900 | Labour Overheads           |
| (17,500)                                          | (18,557)         | 1321103 CARAVAN - Caravan Park, Utilities                                          | (17,500)              | 240 | Utilities                  |
| (4,423)                                           | (4,354)          | 1321102 CARAVAN - Caravan Park, Insurance                                          | (3,901)               | 270 | Insurance Premiums         |
| (32,068)                                          | (31,357)         | 1321100 CARAVAN - Caravan Park, Depreciation                                       | (32,068)              | 250 | Depreciation               |
| -                                                 | -                | 1321129 CARAVAN - Indirect Employee costs                                          | (20,967)              | 200 | Employee Costs             |
| (2,268)                                           | (2,372)          | 1321125 CARAVAN - Subscriptions and memberships and Memberships                    | (2,300)               | 231 | Materials and Contracts    |
| -                                                 | -                | 1321126 CARAVAN - Training and Development                                         | (1,000)               | 209 | Other Employee Costs       |
| (134,098)                                         | (117,556)        |                                                                                    | (133,341)             |     |                            |
| (116,468)                                         | (69,775)         |                                                                                    | (111,011)             |     |                            |
| <b>SP 132 - Tourism Expenses</b>                  |                  |                                                                                    |                       |     |                            |
| (37,474)                                          | (30,201)         | 1321105 TOURISM - Administration Allocated                                         | (42,780)              | 909 | Administration Allocations |
| (5,000)                                           | (4,855)          | 1321109 TOURISM - Advertising and Promotion                                        | (8,000)               | 231 | Materials and Contracts    |
| (1,500)                                           | (753)            | 1321113 TOURISM - Postage, Printing and Stationery                                 | (500)                 | 231 | Materials and Contracts    |
| (6,000)                                           | (3,123)          | 1321117 TOURISM - Signs and Displays                                               | (6,000)               | 231 | Materials and Contracts    |
| (9,550)                                           | (9,480)          | 1321104 TOURISM - Subscriptions and memberships and Memberships                    | (9,550)               | 231 | Materials and Contracts    |
| (19,500)                                          | (12,037)         | 1321116 TOURISM - Employee Costs                                                   | (25,124)              | 200 | Employee Costs             |
| (2,000)                                           | -                | 1321118 TOURISM - Tourist sites, repairs and maintenance                           | (2,000)               | 231 | Materials and Contracts    |
| (79,024)                                          | (60,448)         |                                                                                    | (93,954)              |     |                            |
| <b>SP 133 - Building and Development Income</b>   |                  |                                                                                    |                       |     |                            |
| 50                                                | -                | 1332300 BUILDING - BCITF Levy Commissions                                          | 50                    | 156 | Fees and Charges           |
| 3,000                                             | 2,869            | 1332200 BUILDING - Building License Application Fees                               | 1,000                 | 156 | Fees and Charges           |
| 50                                                | -                | 1332100 BUILDING - Septic Tank Application Fees                                    | 50                    | 156 | Fees and Charges           |
| 3,100                                             | 2,869            |                                                                                    | 1,100                 |     |                            |
| <b>SP 133 - Building and Development Expenses</b> |                  |                                                                                    |                       |     |                            |
| (9,492)                                           | (2,169)          | 1331201 BUILDING - Administration Allocated                                        | (9,965)               | 909 | Administration Allocations |
| (2,000)                                           | (1,479)          | 1338000 BUILDING - Contractors and Consultants                                     | (3,000)               | 231 | Materials and Contracts    |
| (2,000)                                           | -                | 1338001 BUILDING - Legal Fees                                                      | (2,000)               | 231 | Materials and Contracts    |
| (13,492)                                          | (3,648)          |                                                                                    | (14,965)              |     |                            |
| (10,392)                                          | (779)            |                                                                                    | (13,865)              |     |                            |
| <b>SP 134 - Commercial Buildings Income</b>       |                  |                                                                                    |                       |     |                            |
| 4,727                                             | 5,361            | 1482114 COM BUILD - 1/10-12 Doreen Street (CJ Batty), Rent Received                | 4,727                 | 156 | Fees and Charges           |
| 4,727                                             | 5,282            | 1482115 COM BUILD - 2/10-12 Doreen Street (Laird), Rent Received                   | 4,727                 | 156 | Fees and Charges           |
| 3,072                                             | 3,145            | 1482109 COM BUILD - 2/8 Churchill Street (Aus Post), Rent Received                 | 3,072                 | 156 | Fees and Charges           |
| 3,072                                             | 3,145            | 1482110 COM BUILD - 3/8 Churchill Street (Aus Post), Rent Received                 | 3,072                 | 156 | Fees and Charges           |
| 3,100                                             | 3,050            | 1482101 COM BUILD - 1/19 Churchill Street (Pharmacy), Rent Received                | 3,100                 | 156 | Fees and Charges           |
| 18,698                                            | 19,984           |                                                                                    | 18,698                |     |                            |
| <b>SP 134 - Commercial Buildings Expenses</b>     |                  |                                                                                    |                       |     |                            |
| (5,257)                                           | (4,679)          | 1481300 COM BUILD - Administration Allocated                                       | (5,759)               | 909 | Administration Allocations |
| (1,000)                                           | (557)            | 1481130 COM BUILD - 1/10-12 Doreen Street (CJB Carpentry), Repairs and Maintenance | (1,100)               | 231 | Materials and Contracts    |
| (1,500)                                           | (1,182)          | 1481132 COM BUILD - 1/10-12 Doreen Street (CJB Carpentry), Utilities               | (1,500)               | 240 | Utilities                  |
| (1,113)                                           | (1,096)          | 1481133 COM BUILD - 1/10-12 Doreen Street (CJB Carpentry), Insurance               | (491)                 | 270 | Insurance Premiums         |
| (1,880)                                           | (3,080)          | 1481134 COM BUILD - 1/10-12 Doreen Street (CJB Carpentry), Depreciation            | (1,880)               | 250 | Depreciation               |
| (1,000)                                           | (280)            | 1481131 COM BUILD - 2/10-12 Doreen Street (King/O'Niel), Repairs and Maintenance   | (1,100)               | 231 | Materials and Contracts    |
| (1,500)                                           | (1,182)          | 1481135 COM BUILD - 2/10-12 Doreen Street (King/O'Niel), Utilities                 | (1,500)               | 240 | Utilities                  |
| -                                                 | -                | 1481136 COM BUILD - 2/10-12 Doreen Street (King/O'Niel), Insurance                 | (491)                 | 270 | Insurance Premiums         |
| (1,880)                                           | -                | 1481137 COM BUILD - 2/10-12 Doreen Street (King/O'Niel), Depreciation              | (1,880)               | 250 | Depreciation               |
| (1,000)                                           | (351)            | 1481116 COM BUILD - 1/8 Churchill Street (WACHS), Repairs and Maintenance          | (1,000)               | 231 | Materials and Contracts    |
| (1,500)                                           | (1,068)          | 1481122 COM BUILD - 1/8 Churchill Street (WACHS), Utilities                        | (1,100)               | 240 | Utilities                  |
| (1,368)                                           | (449)            | 1481123 COM BUILD - 1/8 Churchill Street (WACHS), Insurance                        | (402)                 | 270 | Insurance Premiums         |
| (1,109)                                           | -                | 1481124 COM BUILD - 1/8 Churchill Street (WACHS), Depreciation                     | (1,109)               | 250 | Depreciation               |
| (1,000)                                           | (351)            | 1481117 COM BUILD - 2/8 Churchill Street (Aus Post), Repairs and Maintenance       | (1,100)               | 231 | Materials and Contracts    |
| (1,500)                                           | (1,141)          | 1481125 COM BUILD - 2/8 Churchill Street (Aus Post), Utilities                     | (1,100)               | 240 | Utilities                  |
| -                                                 | (449)            | 1481126 COM BUILD - 2/8 Churchill Street (Aus Post), Insurance                     | (402)                 | 270 | Insurance Premiums         |
| (1,109)                                           | -                | 1481127 COM BUILD - 2/8 Churchill Street (Aus Post), Depreciation                  | (1,109)               | 250 | Depreciation               |
| (1,000)                                           | (351)            | 1481118 COM BUILD - 3/8 Churchill Street (Aus Post), Repairs and Maintenance       | (1,000)               | 231 | Materials and Contracts    |

**SHIRE OF NAREMBEEN  
OPERATING INCOME AND EXPENSES  
FOR THE YEAR ENDED 30 JUNE 2027**

| 2026 budget                                      | 2026 YTD actuals | GL/JOB - Account Description |                                                                             | Annual Budget | IE  | Income / Expense Category  |
|--------------------------------------------------|------------------|------------------------------|-----------------------------------------------------------------------------|---------------|-----|----------------------------|
|                                                  |                  |                              |                                                                             | 2027          |     |                            |
| (1,500)                                          | (1,590)          | 1481128                      | COM BUILD - 3/8 Churchill Street (Aus Post), Utilities                      | (1,500)       | 240 | Utilities                  |
| -                                                | -                | 1481129                      | COM BUILD - 3/8 Churchill Street (Aus Post), Insurance                      | (402)         | 270 | Insurance Premiums         |
| (1,109)                                          | (1,664)          | 1481155                      | COM BUILD - 3/8 Churchill Street (Aus Post), Depreciation                   | (1,109)       | 250 | Depreciation               |
| -                                                | (104)            | 7511120                      | COM BUILD - 13 Churchill Street (Playgroup), Repairs and Maintenance        | -             | 200 | Employee Costs             |
| (3,000)                                          | (300)            | 7511120                      | COM BUILD - 13 Churchill Street (Playgroup), Repairs and Maintenance        | (2,300)       | 231 | Materials and Contracts    |
| -                                                | (171)            | 7511120                      | COM BUILD - 13 Churchill Street (Playgroup), Repairs and Maintenance        | -             | 900 | Labour Overheads           |
| (3,500)                                          | (3,081)          | 7511121                      | COM BUILD - 13 Churchill Street (Playgroup), Utilities                      | (3,500)       | 240 | Utilities                  |
| (877)                                            | (864)            | 7511122                      | COM BUILD - 13 Churchill Street (Playgroup), Insurance                      | (774)         | 270 | Insurance Premiums         |
| (10,000)                                         | (9,059)          | 1481111                      | COM BUILD - 1/19 Churchill Street (Pharmacy), Repairs and Maintenance       | (1,500)       | 231 | Materials and Contracts    |
| -                                                | (915)            | 7511018                      | COM BUILD - 1/19 Churchill Street (Pharmacy), Insurance                     | (820)         | 270 | Insurance Premiums         |
| (11,000)                                         | -                | 7511019                      | COM BUILD - 1/19 Churchill Street (Pharmacy), Depreciation                  | (11,000)      | 250 | Depreciation               |
| (7,875)                                          | (14,286)         | 1051650                      | COM BUILD - 2/19 Churchill Street (CRC), Repairs and Maintenance            | (11,466)      | 200 | Employee Costs             |
| (7,500)                                          | (8,934)          | 1051650                      | COM BUILD - 2/19 Churchill Street (CRC), Repairs and Maintenance            | (12,500)      | 231 | Materials and Contracts    |
| -                                                | (300)            | 1051650                      | COM BUILD - 2/19 Churchill Street (CRC), Repairs and Maintenance            | (12,013)      | 900 | Labour Overheads           |
| (2,500)                                          | (818)            | 1051647                      | COM BUILD - 2/19 Churchill Street (CRC), Utilities                          | (1,500)       | 231 | Materials and Contracts    |
| (7,500)                                          | (6,837)          | 1051647                      | COM BUILD - 2/19 Churchill Street (CRC), Utilities                          | (7,500)       | 240 | Utilities                  |
| -                                                | (915)            | 1051648                      | COM BUILD - 2/19 Churchill Street (CRC), Insurance                          | (820)         | 270 | Insurance Premiums         |
| (39,650)                                         | -                | 1051649                      | COM BUILD - 2/19 Churchill Street (CRC), Depreciation                       | (39,650)      | 250 | Depreciation               |
| (1,500)                                          | (2,493)          | 7511020                      | COM BUILD - 5/19 Churchill Street (GP), Repairs and Maintenance             | (2,500)       | 231 | Materials and Contracts    |
| (2,600)                                          | (2,891)          | 7511021                      | COM BUILD - 5/19 Churchill Street (GP), Utilities                           | (2,600)       | 240 | Utilities                  |
| -                                                | (915)            | 7511022                      | COM BUILD - 5/19 Churchill Street (GP), Insurance                           | (820)         | 270 | Insurance Premiums         |
| (11,000)                                         | -                | 7511023                      | COM BUILD - 5/19 Churchill Street (GP), Depreciation                        | (11,000)      | 250 | Depreciation               |
| (630)                                            | (149)            | 1481115                      | COM BUILD - 6/19 Churchill Street (Pilates Clinic), Repairs and Maintenance | -             | 200 | Employee Costs             |
| (6,000)                                          | (4,968)          | 1481115                      | COM BUILD - 6/19 Churchill Street (Pilates Clinic), Repairs and Maintenance | (1,500)       | 231 | Materials and Contracts    |
| (700)                                            | (900)            | 1481119                      | COM BUILD - 6/19 Churchill Street (Pilates Clinic), Utilities               | (700)         | 240 | Utilities                  |
| (3,717)                                          | (915)            | 1481120                      | COM BUILD - 6/19 Churchill Street (Pilates Clinic), Insurance               | (820)         | 270 | Insurance Premiums         |
| (11,000)                                         | -                | 1481121                      | COM BUILD - 6/19 Churchill Street (Pilates Clinic), Depreciation            | (11,000)      | 250 | Depreciation               |
| -                                                | (1,772)          | 1481170                      | COM BUILD - 5 Churchill Street (REED), Repairs and Maintenance              | -             | 200 | Employee Costs             |
| (10,000)                                         | (860)            | 1481170                      | COM BUILD - 5 Churchill Street (REED), Repairs and Maintenance              | (7,700)       | 231 | Materials and Contracts    |
| -                                                | (1,983)          | 1481170                      | COM BUILD - 5 Churchill Street (REED), Repairs and Maintenance              | -             | 900 | Labour Overheads           |
| (500)                                            | (1,046)          | 1481171                      | COM BUILD - 5 Churchill Street (REED), Utilities                            | (500)         | 240 | Utilities                  |
| (1,028)                                          | (1,012)          | 1481172                      | COM BUILD - 5 Churchill Street (REED), Insurance                            | (907)         | 270 | Insurance Premiums         |
| (4,290)                                          | (3,355)          | 1481173                      | COM BUILD - 5 Churchill Street (REED), Depreciation                         | (4,290)       | 250 | Depreciation               |
| -                                                | -                | 1481174                      | COM BUILD - Building maintenance                                            | (4,375)       | 200 | Employee Costs             |
| -                                                | -                | 1481174                      | COM BUILD - Building maintenance                                            | (4,584)       | 900 | Labour Overheads           |
| (173,694)                                        | (89,312)         |                              |                                                                             | (185,673)     |     |                            |
| (154,996)                                        | (69,328)         |                              |                                                                             | (166,975)     |     |                            |
| <b>SP 136 - Other Economic Services Income</b>   |                  |                              |                                                                             |               |     |                            |
| 500                                              | 300              | 1322110                      | OTH ECON - Trailer-Mounted Generator, Hire Fees                             | 500           | 156 | Fees and Charges           |
| 500                                              | 110              | 1322111                      | OTH ECON - Trailer-Mounted Scoreboard, Hire Fees                            | 500           | 156 | Fees and Charges           |
| 5,000                                            | 11,670           | 1362100                      | OTH ECON - Standpipes, Usage Fees                                           | 10,000        | 156 | Fees and Charges           |
| 41,000                                           | 40,760           | 1482118                      | OTH ECON - Tampia Village, Rent Received                                    | -             | 156 | Fees and Charges           |
| 7,000                                            | 10,467           | 1052400                      | OTH ECON - Community Bus Hire Charges                                       | 7,000         | 156 | Fees and Charges           |
| -                                                | 1,735            | 1482116                      | OTH ECON - Stockyard Access Road Lot, Rent Received                         | -             | 156 | Fees and Charges           |
| 54,000                                           | 65,042           |                              |                                                                             | 18,000        |     |                            |
| <b>SP 136 - Other Economic Services Expenses</b> |                  |                              |                                                                             |               |     |                            |
| (9,492)                                          | (2,169)          | 1361200                      | OTH ECON - Administration Allocated                                         | (9,965)       | 909 | Administration Allocations |
| -                                                | 45               | 1341101                      | OTH ECON - Saleyard, Repairs and Maintenance                                | (774)         | 200 | Employee Costs             |
| -                                                | (150)            | 1341101                      | OTH ECON - Saleyard, Repairs and Maintenance                                | (811)         | 900 | Labour Overheads           |
| (1,650)                                          | (345)            | 1481107                      | OTH ECON - Saleyards, Utilities                                             | (500)         | 240 | Utilities                  |
| (68)                                             | (67)             | 1481108                      | OTH ECON - Saleyards, Insurance                                             | (60)          | 270 | Insurance Premiums         |
| (9,776)                                          | (8,995)          | 1341100                      | OTH ECON - Saleyards, Depreciation                                          | (9,776)       | 250 | Depreciation               |
| -                                                | (341)            | 1361100                      | OTH ECON - Standpipes, Repairs and Maintenance                              | -             | 200 | Employee Costs             |
| (10,000)                                         | (11,414)         | 1361100                      | OTH ECON - Standpipes, Repairs and Maintenance                              | (12,500)      | 231 | Materials and Contracts    |
| (10,000)                                         | (11,863)         | 1361150                      | OTH ECON - Standpipes, Utilities                                            | (10,000)      | 240 | Utilities                  |
| (228)                                            | (225)            | 1361160                      | OTH ECON - Standpipes, Insurance                                            | (201)         | 270 | Insurance Premiums         |
| (5,957)                                          | (2,486)          | 1361120                      | OTH ECON - Standpipes, Depreciation                                         | (5,957)       | 250 | Depreciation               |
| (1,650)                                          | -                | 1361130                      | OTH ECON - Standpipes, Subscription and memberships                         | (2,200)       | 231 | Materials and Contracts    |
| (650)                                            | -                | 1361121                      | OTH ECON - Subscriptions and Memberships                                    | -             | 231 | Materials and Contracts    |
| (500)                                            | (295)            | 1341106                      | OTH ECON - Trailer-Mounted Generator, Repairs and Maintenance               | (500)         | 231 | Materials and Contracts    |
| (500)                                            | -                | 1341107                      | OTH ECON - Trailer-Mounted Scoreboard, Repairs and Maintenance              | (500)         | 231 | Materials and Contracts    |
| -                                                | (4,095)          | 1481163                      | OTH ECON - Wadderin Wildlife Sanctuary, Committee Insurance Reimbursements  | (4,100)       | 284 | Other Expenses             |
| (50,471)                                         | (42,400)         |                              |                                                                             | (57,844)      |     |                            |
| 3,529                                            | 22,642           |                              |                                                                             | (39,844)      |     |                            |
| <b>SP 137 - Swimming Pool Income</b>             |                  |                              |                                                                             |               |     |                            |
| -                                                | -                | 1122200                      | POOL - Admission and Membership Fees                                        | 8,500         | 156 | Fees and Charges           |
| -                                                | -                |                              |                                                                             | 8,500         |     |                            |
| <b>SP 137 - Swimming Pool Expenses</b>           |                  |                              |                                                                             |               |     |                            |

**SHIRE OF NAREMBEEN  
OPERATING INCOME AND EXPENSES  
FOR THE YEAR ENDED 30 JUNE 2027**

| 2026 budget                             | 2026 YTD actuals | GL/JOB - Account Description                                        | Annual Budget<br>2027 | IE  | Income / Expense Category    |
|-----------------------------------------|------------------|---------------------------------------------------------------------|-----------------------|-----|------------------------------|
|                                         |                  |                                                                     |                       |     |                              |
| (22,456)                                | (13,743)         | 1121200 POOL - Administration Allocated                             | (24,105)              | 909 | Administration Allocations   |
| (500)                                   | -                | 1121101 POOL - Advertising and Communications                       | (500)                 | 231 | Materials and Contracts      |
| (7,000)                                 | (8,829)          | 1121150 POOL - Chemicals                                            | (10,000)              | 231 | Materials and Contracts      |
| (102,700)                               | (97,904)         | 1121500 POOL - Contractors                                          | (100,000)             | 231 | Materials and Contracts      |
| -                                       | (3,657)          | 1121181 POOL - Pool Building, Repairs and Maintenance               | (2,457)               | 200 | Employee Costs               |
| (15,000)                                | (20,524)         | 1121181 POOL - Pool Building, Repairs and Maintenance               | (15,000)              | 231 | Materials and Contracts      |
| -                                       | -                | 1121181 POOL - Pool Building, Repairs and Maintenance               | (2,574)               | 900 | Labour Overheads             |
| (13,492)                                | (13,283)         | 1121183 POOL - Pool Building, Insurance                             | (16,227)              | 270 | Insurance Premiums           |
| (15,572)                                | (14,694)         | 1121184 POOL - Pool Building, Depreciation                          | (15,572)              | 250 | Depreciation                 |
| (2,000)                                 | -                | 1121106 POOL - Postage, Printing and Stationery                     | (300)                 | 231 | Materials and Contracts      |
| (2,615)                                 | (6,866)          | 1121177 POOL - Swimming Pool, Repairs and Maintenance               | (3,396)               | 200 | Employee Costs               |
| (15,000)                                | (21,196)         | 1121177 POOL - Swimming Pool, Repairs and Maintenance               | (20,000)              | 231 | Materials and Contracts      |
| (2,997)                                 | (5,688)          | 1121177 POOL - Swimming Pool, Repairs and Maintenance               | (3,558)               | 900 | Labour Overheads             |
| -                                       | (18)             | 1121177 POOL - Swimming Pool, Repairs and Maintenance               | -                     | 901 | Plant Overheads              |
| -                                       | (13)             | 1121177 POOL - Swimming Pool, Repairs and Maintenance               | -                     | 902 | Plant Depreciation           |
| (40,000)                                | (47,923)         | 1121178 POOL - Swimming Pool, Utilities                             | (40,000)              | 240 | Utilities                    |
| (107,479)                               | (106,435)        | 1121180 POOL - Swimming Pool, Depreciation                          | (107,479)             | 250 | Depreciation                 |
| (3,548)                                 | (4,490)          | 1121104 POOL - Swimming Pool, Loan 125 Interest                     | (1,568)               | 260 | Interest Paid                |
| (350,359)                               | (365,262)        |                                                                     | (362,735)             |     |                              |
| (350,359)                               | (365,262)        |                                                                     | (354,235)             |     |                              |
| <b>SP 140 - Administration Income</b>   |                  |                                                                     |                       |     |                              |
| 500                                     | 442              | 4222000 ADMIN - Fees and Charges, Customer Requests                 | 500                   | 156 | Fees and Charges             |
| 10,000                                  | 22,869           | 4224000 ADMIN - Licensing Commission Received                       | 15,000                | 171 | Other Income                 |
| -                                       | 2,302            | 1482200 ADMIN - Profit on sale of assets                            | -                     | 130 | Profit on Disposal of Assets |
| -                                       | -                | 4212002 ADMIN - Reallocation of Employee Housing income             | 47,340                | 908 | Employee Housing Allocations |
| 10,500                                  | 25,613           |                                                                     | 62,840                |     |                              |
| <b>SP 140 - Administration Expenses</b> |                  |                                                                     |                       |     |                              |
| (26,065)                                | (13,345)         | 4211020 ADMIN - 1 Longhurst Street (Admin), Repairs and Maintenance | (32,124)              | 200 | Employee Costs               |
| (8,000)                                 | (14,086)         | 4211020 ADMIN - 1 Longhurst Street (Admin), Repairs and Maintenance | (16,200)              | 231 | Materials and Contracts      |
| -                                       | (32)             | 4211020 ADMIN - 1 Longhurst Street (Admin), Repairs and Maintenance | -                     | 901 | Plant Overheads              |
| -                                       | (28)             | 4211020 ADMIN - 1 Longhurst Street (Admin), Repairs and Maintenance | -                     | 902 | Plant Depreciation           |
| (10,000)                                | (7,032)          | 1431400 ADMIN - 1 Longhurst Street (Admin), Utilities               | (7,000)               | 231 | Materials and Contracts      |
| (20,000)                                | (14,229)         | 1431400 ADMIN - 1 Longhurst Street (Admin), Utilities               | (13,500)              | 240 | Utilities                    |
| (5,335)                                 | (1,804)          | 4211050 ADMIN - 1 Longhurst Street (Admin), Insurance               | -                     | 270 | Insurance Premiums           |
| (44,279)                                | (38,648)         | 4211000 ADMIN - 1 Longhurst Street (Admin), Depreciation            | (44,279)              | 250 | Depreciation                 |
| -                                       | -                | 4212770 ADMIN - Building maintenance                                | (4,375)               | 200 | Employee Costs               |
| -                                       | (2,104)          | 4218500 ADMIN - Accrued Wages                                       | -                     | 200 | Employee Costs               |
| (500)                                   | -                | 4211500 ADMIN - Advertising and Communications                      | (500)                 | 231 | Materials and Contracts      |
| -                                       | -                | 4212771 ADMIN - Administration office loan, interest expense        | (49,497)              | 260 | Interest Paid                |
| (12,000)                                | (10,776)         | 4211800 ADMIN - Bank Charges and Merchant Fees                      | (12,000)              | 284 | Other Expenses               |
| (6,500)                                 | (8,395)          | 4211300 ADMIN - Computer Equipment                                  | (8,000)               | 231 | Materials and Contracts      |
| (20,000)                                | (12,732)         | 4212700 ADMIN - Contractors and Consultants                         | (65,342)              | 231 | Materials and Contracts      |
| (2,500)                                 | -                | 4212701 ADMIN - Cultural Development                                | (2,500)               | 209 | Other Employee Costs         |
| (500)                                   | -                | 4128200 ADMIN - Debt Written Off                                    | (500)                 | 284 | Other Expenses               |
| (1,000)                                 | (9)              | 4211550 ADMIN - Employee Relocation Costs                           | (5,000)               | 209 | Other Employee Costs         |
| (2,500)                                 | (3,289)          | 4211555 ADMIN - Employee Recognition Program (gifts)                | (5,000)               | 209 | Other Employee Costs         |
| (10,000)                                | (6,573)          | 4212010 ADMIN - Executive Vehicle Costs                             | (11,000)              | 231 | Materials and Contracts      |
| (20,560)                                | (20,991)         | 4212010 ADMIN - Executive Vehicle Costs (Depreciation)              | (20,560)              | 250 | Depreciation                 |
| (37,000)                                | (28,552)         | 4212800 ADMIN - Fringe Benefits Tax                                 | (37,000)              | 209 | Other Employee Costs         |
| (81,022)                                | (88,506)         | 4215000 ADMIN - Insurance                                           | (91,332)              | 270 | Insurance Premiums           |
| (16,507)                                | (26,667)         | 4211370 ADMIN - IT Equipment, Depreciation                          | (16,507)              | 250 | Depreciation                 |
| (1,500)                                 | (4,390)          | 4212300 ADMIN - Legal Fees                                          | (1,500)               | 231 | Materials and Contracts      |
| -                                       | (7,302)          | 4212000 ADMIN - Loss on Sale of Assets                              | -                     | 245 | Loss on Sale of Assets       |
| (70,000)                                | (75,808)         | 4211360 ADMIN - Managed IT Services                                 | (50,000)              | 231 | Materials & Contracts        |
| (5,000)                                 | (3,462)          | 4211200 ADMIN - Office Equipment                                    | (5,000)               | 231 | Materials and Contracts      |
| (1,000)                                 | (300)            | 4211120 ADMIN - Pre-Employment Medical                              | (500)                 | 209 | Other Employee Costs         |
| (6,000)                                 | (2,167)          | 4211100 ADMIN - Postage, Printing and Stationery                    | (2,000)               | 231 | Materials and Contracts      |
| (63,333)                                | -                | 4220000 ADMIN - Reallocation of Employee Housing Costs              | (110,540)             | 908 | Employee Housing Allocations |
| (47,000)                                | (56,279)         | 4211350 ADMIN - Software Subscriptions                              | (59,200)              | 231 | Materials and Contracts      |
| (2,000)                                 | (2,924)          | 4217000 ADMIN - Staff Recruitment                                   | (2,000)               | 209 | Other Employee Costs         |
| (2,000)                                 | (394)            | 1431401 ADMIN - Staff Amenities                                     | (1,000)               | 209 | Other Employee Costs         |
| (23,363)                                | (17,594)         | 4212400 ADMIN - Subscriptions and memberships                       | (17,900)              | 231 | Materials and Contracts      |
| (1,700)                                 | (2,421)          | 4212400 ADMIN - Subscriptions and memberships                       | (1,750)               | 209 | Other Employee Costs         |
| (25,000)                                | (14,384)         | 4213200 ADMIN - Training and Development                            | (25,000)              | 209 | Other Employee Costs         |
| -                                       | -                | 4212600 ADMIN - Travel and Accommodation                            | (3,000)               | 209 | Other Employee Costs         |
| (4,000)                                 | (1,281)          | 4212100 ADMIN - Uniforms and Clothing                               | (3,500)               | 209 | Other Employee Costs         |
| (768,214)                               | (791,154)        | 4218000 ADMIN - Wages                                               | (745,855)             | 200 | Employee Costs               |
| (9,636)                                 | (10,026)         | 4211552 ADMIN - Work Health and Safety, Contractors and Consultants | (10,000)              | 231 | Materials and Contracts      |
| 1,327,241                               | 1,135,793        | 4212001 ADMIN - Less: Allocation of Net Administration Overheads    | 1,418,120             | 909 | Administration Allocations   |
| (26,771)                                | (151,893)        |                                                                     | (62,840)              |     |                              |

**SHIRE OF NAREMBEEN  
OPERATING INCOME AND EXPENSES  
FOR THE YEAR ENDED 30 JUNE 2027**

| 2026 budget                                                | 2026 YTD actuals | GL/JOB - Account Description |                                                               | Annual Budget<br>2027 | IE  | Income / Expense Category    |
|------------------------------------------------------------|------------------|------------------------------|---------------------------------------------------------------|-----------------------|-----|------------------------------|
| (16,271)                                                   | (126,281)        |                              |                                                               | -                     |     |                              |
| <b>SP 141 - Private Works Income</b>                       |                  |                              |                                                               |                       |     |                              |
| 2,500                                                      | 11,779           | 1412400                      | PW - Private Works Income                                     | -                     | 156 | Fees and Charges             |
| 2,500                                                      | 11,779           |                              |                                                               | -                     |     |                              |
| <b>SP 141 - Private Works Expenses</b>                     |                  |                              |                                                               |                       |     |                              |
| (250)                                                      | (228)            | 1411130                      | PW - Private Works Expenses                                   | -                     | 200 | Employee Costs               |
| (3,000)                                                    | (2,400)          | 1411130                      | PW - Private Works Expenses                                   | -                     | 231 | Materials and Contracts      |
| -                                                          | (211)            | 1411130                      | PW - Private Works Expenses                                   | -                     | 900 | Labour Overheads             |
| -                                                          | (358)            | 1411130                      | PW - Private Works Expenses                                   | -                     | 901 | Plant Overheads              |
| -                                                          | (257)            | 1411130                      | PW - Private Works Expenses                                   | -                     | 902 | Plant Depreciation           |
| (3,250)                                                    | (3,452)          |                              |                                                               | -                     |     |                              |
| (750)                                                      | 8,326            |                              |                                                               | -                     |     |                              |
| <b>SP 143 - Public Works Overheads Income</b>              |                  |                              |                                                               |                       |     |                              |
| 75,000                                                     | 80,312           | 1472100                      | WORKS - Insurance Reimbursement, Workers Compensation         | -                     | 171 | Other Income                 |
| -                                                          | -                | 1431000                      | WORKS - Reallocation of Employee Housing Income               | 27,960                | 908 | Employee Housing Allocations |
| 75,000                                                     | 80,312           |                              |                                                               | 27,960                |     |                              |
| <b>SP 143 - Public Works Overheads Expenses</b>            |                  |                              |                                                               |                       |     |                              |
| (105,115)                                                  | (88,138)         | 1431150                      | WORKS - Administration Allocated                              | (117,697)             | 909 | Administration Allocations   |
| -                                                          | (4,920)          | 1431142                      | WORKS - Accrued Wages                                         | -                     | 200 | Employee Costs               |
| (65,556)                                                   | (84,654)         | 1431700                      | WORKS - Annual Leave                                          | (62,598)              | 200 | Employee Costs               |
| (1,500)                                                    | (1,664)          | 1431626                      | WORKS - Conferences and Events                                | (2,000)               | 209 | Other Employee Costs         |
| (20,000)                                                   | (3,530)          | 1431651                      | WORKS - Contractors and Consultants                           | (25,000)              | 231 | Materials and Contracts      |
| (93,600)                                                   | (81,740)         | 1431170                      | WORKS - Employee Housing Allowance                            | (90,451)              | 200 | Employee Costs               |
| (25,349)                                                   | (23,185)         | 1431180                      | WORKS - Employee Industrial Allowance                         | (25,349)              | 200 | Employee Costs               |
| (1,000)                                                    | -                | 1431632                      | WORKS - Employee Licensing                                    | (1,000)               | 209 | Other Employee Costs         |
| (180,594)                                                  | (167,729)        | 1431200                      | WORKS - Executive Employee Costs                              | (195,173)             | 200 | Employee Costs               |
| (5,000)                                                    | (4,109)          | 1431110                      | WORKS - Executive Vehicle Costs                               | (5,000)               | 231 | Materials and Contracts      |
| (41,007)                                                   | (43,558)         | 1431665                      | WORKS - Insurance                                             | (55,662)              | 270 | Insurance Premiums           |
| (21,500)                                                   | (21,426)         | 1431655                      | WORKS - Long Service Leave                                    | -                     | 200 | Employee Costs               |
| (15,000)                                                   | (16,645)         | 1441120                      | WORKS - Minor Plant and Equipment                             | (15,000)              | 231 | Materials and Contracts      |
| (24,317)                                                   | (88,219)         | 1431600                      | WORKS - Personal Leave                                        | -                     | 200 | Employee Costs               |
| (2,000)                                                    | (984)            | 1431650                      | WORKS - Postage, Printing and Stationery                      | (1,000)               | 231 | Materials and Contracts      |
| (1,500)                                                    | (3,265)          | 1431107                      | WORKS - Pre-Employment Medicals                               | (1,500)               | 209 | Other Employee Costs         |
| -                                                          | -                | 1431141                      | WORKS - Provision for Annual Leave                            | (46,741)              | 200 | Employee Costs               |
| (53,497)                                                   | (44,035)         | 1431143                      | WORKS - Public holidays                                       | -                     | 200 | Employee Costs               |
| (67,910)                                                   | -                | 1432000                      | WORKS - Reallocation of Net Employee Housing Costs            | (56,859)              | 908 | Employee Housing Allocations |
| (6,000)                                                    | (1,487)          | 1431631                      | WORKS - Signs                                                 | (6,000)               | 231 | Materials and Contracts      |
| (10,850)                                                   | (12,904)         | 1431628                      | WORKS - Subscriptions and Memberships                         | (11,700)              | 231 | Materials and Contracts      |
| (217,409)                                                  | (188,718)        | 1431500                      | WORKS - Superannuation                                        | (216,699)             | 200 | Employee Costs               |
| (500)                                                      | (331)            | 1431601                      | WORKS - Staff amenities                                       | -                     | 209 | Other Employee Costs         |
| (24,156)                                                   | (12,272)         | 1431101                      | WORKS - Training and Development                              | (29,246)              | 200 | Employee Costs               |
| (15,000)                                                   | (229)            | 1431101                      | WORKS - Training and Development                              | (15,000)              | 209 | Other Employee Costs         |
| (8,900)                                                    | (5,464)          | 1431302                      | WORKS - Work Health and Safety, Contractors and Consultants   | (9,000)               | 231 | Materials and Contracts      |
| (10,000)                                                   | (5,697)          | 1431800                      | WORKS - Work Health and Safety, Protective Clothing           | (10,000)              | 209 | Other Employee Costs         |
| (1,744)                                                    | (1,699)          | 1431303                      | WORKS - Work Health and Safety, Subscriptions and Memberships | (1,700)               | 231 | Materials and Contracts      |
| (15,000)                                                   | (3,776)          | 1431301                      | WORKS - Work Health and Safety, Training and Development      | (15,000)              | 209 | Other Employee Costs         |
| (2,000)                                                    | (3,778)          | 1431305                      | WORKS - Work Health and Safety Supplies                       | (2,000)               | 231 | Materials and Contracts      |
| (77,228)                                                   | (75,726)         | 1471200                      | WORKS - Workers Compensation                                  | -                     | 200 | Employee Costs               |
| (5,145)                                                    | (27,250)         | 1221102                      | WORKS - 33 Mount Walker Road (Depot), Repairs and Maintenance | (6,863)               | 200 | Employee Costs               |
| (20,000)                                                   | (20,073)         | 1221102                      | WORKS - 33 Mount Walker Road (Depot), Repairs and Maintenance | (11,500)              | 231 | Materials and Contracts      |
| -                                                          | (5,780)          | 1221102                      | WORKS - 33 Mount Walker Road (Depot), Repairs and Maintenance | -                     | 901 | Plant Overheads              |
| -                                                          | (2,730)          | 1221102                      | WORKS - 33 Mount Walker Road (Depot), Repairs and Maintenance | -                     | 902 | Plant Depreciation           |
| (2,500)                                                    | (2,542)          | 1221103                      | WORKS - 33 Mount Walker Road (Depot), Utilities               | (2,500)               | 240 | Utilities                    |
| (1,500)                                                    | (6,443)          | 1221103                      | WORKS - 33 Mount Walker Road (Depot), Utilities               | (4,000)               | 231 | Materials and Contracts      |
| (2,997)                                                    | (2,951)          | 1221106                      | WORKS - 33 Mount Walker Road (Depot), Insurance               | (2,643)               | 270 | Insurance Premiums           |
| (13,689)                                                   | (18,769)         | 1221107                      | WORKS - 33 Mount Walker Road (Depot), Depreciation            | (13,689)              | 250 | Depreciation                 |
| 1,138,414                                                  | 893,781          | 1431690                      | WORKS - Less: Allocation of Net Public Works Overheads        | 1,030,611             | 900 | Labour Overheads             |
| (20,650)                                                   | (182,638)        |                              |                                                               | (27,960)              |     |                              |
| 54,350                                                     | (102,326)        |                              |                                                               | -                     |     |                              |
| <b>SP 143 - Plant and Vehicle Expenses (Depreciation)</b>  |                  |                              |                                                               |                       |     |                              |
| (560,224)                                                  | (479,247)        | 1491100                      | PLANT - Depreciation                                          | (560,224)             | 250 | Depreciation                 |
| 510,224                                                    | 387,593          | 1441210                      | PLANT - Less: Depreciation Allocated to Works                 | 308,123               | 902 | Plant Depreciation           |
| (50,000)                                                   | (91,654)         |                              |                                                               | (252,101)             |     |                              |
| <b>SP 143 - Plant and Vehicle Income (Plant Overheads)</b> |                  |                              |                                                               |                       |     |                              |
| 60,658                                                     | 53,814           | 1442200                      | PLANT - Profit on Sale of Assets                              | 77,209                | 130 | Profit on Disposal of Assets |
| 35,000                                                     | 36,351           | 1442500                      | Fuel Tax Credits received                                     | 35,000                | 171 | Other Income                 |

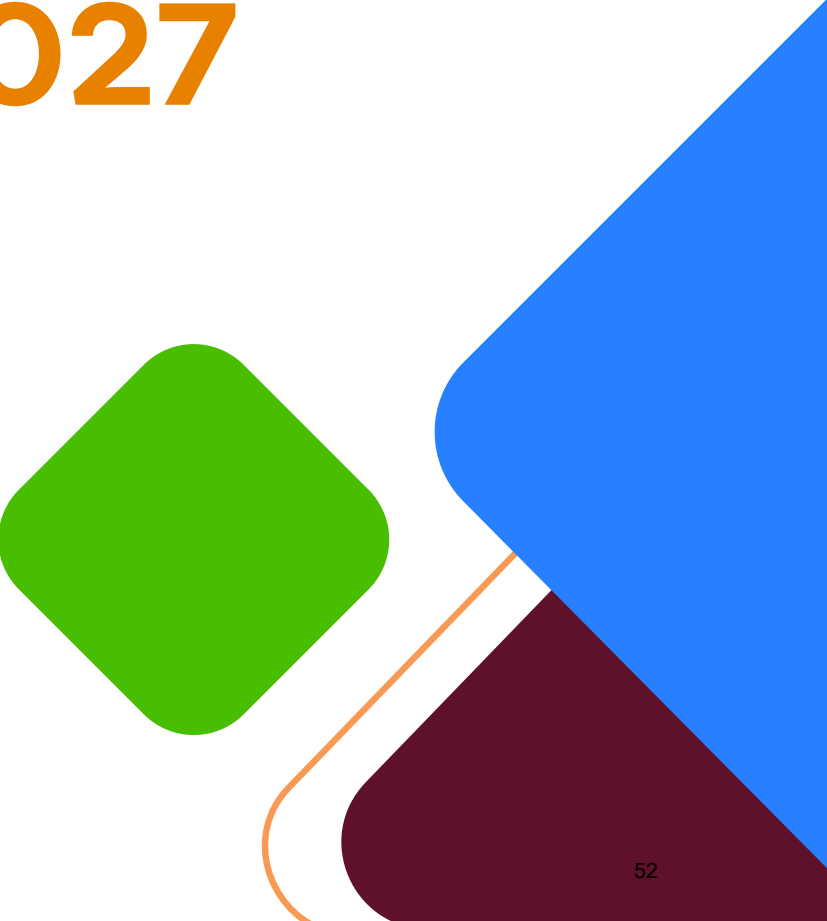
**SHIRE OF NAREMBEEN  
OPERATING INCOME AND EXPENSES  
FOR THE YEAR ENDED 30 JUNE 2027**

| 2026 budget                                                  | 2026 YTD actuals | GL/JOB - Account Description |                                       | Annual Budget | IE  | Income / Expense Category |
|--------------------------------------------------------------|------------------|------------------------------|---------------------------------------|---------------|-----|---------------------------|
|                                                              |                  |                              |                                       | 2027          |     |                           |
| 95,658                                                       | 90,165           |                              |                                       | 112,209       |     |                           |
| <b>SP 143 - Plant and Vehicle Expenses (Plant Overheads)</b> |                  |                              |                                       |               |     |                           |
| (13,606)                                                     | (13,676)         | 1431103                      | PLANT - Mechanic Administration       | (13,647)      | 200 | Employee Costs            |
| (5,200)                                                      | (5,331)          | 1431152                      | PLANT - Tool Allowance                | (5,200)       | 200 | Employee Costs            |
| (27,207)                                                     | (27,207)         | 1441100                      | PLANT - Insurance                     | (33,965)      | 270 | Insurance Premiums        |
| (220,000)                                                    | (218,263)        | 1441200                      | PLANT - Fuel                          | (397,936)     | 231 | Materials and Contracts   |
| (25,000)                                                     | (20,585)         | 1441300                      | PLANT - Tyres                         | (15,000)      | 231 | Materials and Contracts   |
| (150,000)                                                    | (123,881)        | 1441400                      | PLANT - Parts and Fluids              | (125,000)     | 231 | Materials and Contracts   |
| (90,097)                                                     | (81,992)         | 1441500                      | PLANT - Mechanic's Repair Wages       | (88,603)      | 200 | Employee Costs            |
| (10,000)                                                     | -                | 1441600                      | PLANT - Licensing                     | (12,000)      | 284 | Other Expenses            |
| (5,000)                                                      | (3,701)          | 1441800                      | PLANT - Tools and Equipment           | (5,000)       | 231 | Materials and Contracts   |
| (43,500)                                                     | (5,159)          | 1441900                      | PLANT - Loss on Sale of Assets        | (214,808)     | 245 | Loss on Sale of Assets    |
| 484,300                                                      | 438,501          | 1441220                      | PLANT - Less Costs Allocated to Works | 439,423       | 901 | Plant Overheads           |
| (105,311)                                                    | (61,294)         |                              |                                       | (471,737)     |     |                           |
| (9,653)                                                      | 28,871           |                              |                                       | (359,528)     |     |                           |
| (59,653)                                                     | (62,783)         |                              |                                       | (611,629)     |     |                           |

SHIRE OF NAREMBEEN

# **SCHEDULE OF FEES & CHARGES**

## **2027**



# Schedule of Fees and Charges for the Year Ended 30 June 2027



| FEE DESCRIPTION                                                 |                                                                                                     | Ex-GST                         | GST      | TOTAL     |
|-----------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|--------------------------------|----------|-----------|
| GOVERNANCE                                                      |                                                                                                     |                                |          |           |
| Administration Services                                         |                                                                                                     |                                |          |           |
| 4222000                                                         | Document/building plan search fee                                                                   | \$ 67.27                       | \$ 6.73  | \$ 74.00  |
| 4222000                                                         | Administration fee for sale of Shire plates                                                         | \$ 20.00                       | \$ 2.00  | \$ 22.00  |
| 4222000                                                         | Request for electoral roll (electronic)                                                             | \$ 67.27                       | \$ 6.73  | \$ 74.00  |
| 4222000                                                         | Request for electoral roll (hardcopy)                                                               | \$ 72.73                       | \$ 7.27  | \$ 80.00  |
| 4222000                                                         | Printing of Council minutes or public documents                                                     | \$ 72.73                       | \$ 7.27  | \$ 80.00  |
| 4222000                                                         | Handling fee to return goods to customers                                                           | Cost + 20%                     |          |           |
| 4222000                                                         | Election Nomination Fee (Local Government (Elections) Regulations 26.1                              | \$ 72.73                       | \$ 7.27  | \$ 80.00  |
| Rates Administration                                            |                                                                                                     |                                |          |           |
| 4221600                                                         | Administration fee on rates instalments, per instalment                                             | \$ 10.00                       | \$ -     | \$ 10.00  |
| 4221600                                                         | Penalty Interest on late rates payments                                                             | Per Rates Schedule             |          |           |
| 4221600                                                         | Installation Interest                                                                               | Per Rates Schedule             |          |           |
| 3121600                                                         | Request for rate book                                                                               | \$ 68.18                       | \$ 6.82  | \$ 75.00  |
| 3122000                                                         | Rate recovery charges (including all associated fees, legal fees, court fees and statutory charges) | At Cost                        |          |           |
| 3121600                                                         | Property Enquiry - Statement of rates (financial) (written )                                        | \$ 68.18                       | \$ 6.82  | \$ 75.00  |
| 3121600                                                         | Property Enquiry - Confirmation of orders and requisitions (written)                                | \$ 122.73                      | \$ 12.27 | \$ 135.00 |
| 3121600                                                         | Property Enquiry - Combined statement and confirmation                                              | \$ 181.82                      | \$ 18.18 | \$ 200.00 |
| 3121600                                                         | Property Enquiry - Reprint of Rate Notice                                                           | \$ 7.27                        | \$ 0.73  | \$ 8.00   |
| 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 - (Governing Legislation - Dog Act WA 1976)         |                                                                                                     |                                |          |           |
| 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                             | Refer to the Regulations       |          |           |
| 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  |
| 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 for approval to breed cats | \$ 75.00  | \$ 7.50 | \$ 82.50  |

|                                     |                                                                    |           |          |           |
|-------------------------------------|--------------------------------------------------------------------|-----------|----------|-----------|
| <b>Shire Administrative Charges</b> |                                                                    |           |          |           |
| 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 |

|                                               |                                                                                            |          |         |          |
|-----------------------------------------------|--------------------------------------------------------------------------------------------|----------|---------|----------|
| <b>Impounding and Transporting of Animals</b> |                                                                                            |          |         |          |
| <b>Ordinary hours (8am - 4.30pm)</b>          |                                                                                            |          |         |          |
| 5221000                                       | Seizing of pets or livestock for return or local impounding (per animal)                   | \$ 54.55 | \$ 5.45 | \$ 60.00 |
| 5221000                                       | Transporting livestock or animals back to owner after being locally impounded (per animal) | \$ 54.55 | \$ 5.45 | \$ 60.00 |

|                                            |                                                                                            |           |          |           |
|--------------------------------------------|--------------------------------------------------------------------------------------------|-----------|----------|-----------|
| <b>After Ordinary Hours (after 4.30pm)</b> |                                                                                            |           |          |           |
| 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 |

|                                                        |                                                                           |           |          |           |
|--------------------------------------------------------|---------------------------------------------------------------------------|-----------|----------|-----------|
| <b>Impounding and Transporting to Another District</b> |                                                                           |           |          |           |
| 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  |

|                         |                                                  |          |         |          |
|-------------------------|--------------------------------------------------|----------|---------|----------|
| <b>Local Pound Fees</b> |                                                  |          |         |          |
| 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 |

|                        |                               |           |         |           |
|------------------------|-------------------------------|-----------|---------|-----------|
| <b>Animal Trapping</b> |                               |           |         |           |
| 5221000                | Trap hire (per day, per trap) | \$ 9.09   | \$ 0.91 | \$ 10.00  |
| 5221000                | Trap hire bond (per trap)     | \$ 100.00 | \$ -    | \$ 100.00 |

|                                                                       |                                              |                          |  |  |
|-----------------------------------------------------------------------|----------------------------------------------|--------------------------|--|--|
| <b>Fire Prevention - (Governing Legislation - Bush Fire Act 1954)</b> |                                              |                          |  |  |
| <b>Fees as per Bush Fires (Infringements) Regulations 1978</b>        |                                              |                          |  |  |
| <b>NEW CODE</b>                                                       | Bush Fire Infringements, Fines and Penalties | Refer to the Regulations |  |  |

|                                                                                                                                     |                                         |          |      |          |
|-------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|----------|------|----------|
| <b>Fines Enforcement (Applicable to all infringements) - Fines, Penalties and Infringement Notices Enforcement Regulations 1994</b> |                                         |          |      |          |
|                                                                                                                                     | Issuing Final Demand - Fine Regs Schd 2 | \$ 28.30 | \$ - | \$ 28.30 |
|                                                                                                                                     | Preparing Enforcement Certificate       | \$ 24.10 | \$ - | \$ 24.10 |
|                                                                                                                                     | Registration of Infringement Notice     | \$ 90.50 | \$ - | \$ 90.50 |

## 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 <i>apparatus</i> under Regulation 4 | \$ 127.27 | \$ 12.73 | \$ 140.00 |
| 7524010 | Fee for the issuance of a permit to use an <i>apparatus</i>                | \$ 127.27 | \$ 12.73 | \$ 140.00 |

### Food Businesses - (Governing Legislation - Food Act 2008)

|         |                                                      |   |           |          |           |
|---------|------------------------------------------------------|---|-----------|----------|-----------|
| 7524010 | Registration - new business or transfer of ownership | * | \$ 163.64 | \$ 16.36 | \$ 180.00 |
| 7524010 | Annual Inspection - low risk                         | * | \$ 54.55  | \$ 5.45  | \$ 60.00  |
| 7524010 | Annual Inspection - medium and high risk             | * | \$ 100.00 | \$ 10.00 | \$ 110.00 |

\*(charitable and community groups exempt)

|         |                                                                                              |                |          |           |
|---------|----------------------------------------------------------------------------------------------|----------------|----------|-----------|
| 7524010 | Itinerent food vendor trading in public places - annual fee                                  | \$ 272.73      | \$ 27.27 | \$ 300.00 |
| 7524010 | Itinerent (Mobile) food vendor - per day                                                     | \$ 68.18       | \$ 6.82  | \$ 75.00  |
| 7524010 | Itinerent (Mobile) food vendor (charity, local sporting, community groups) - per application | Free of Charge |          |           |

### Offensive Trades

#### Fees as per Health (Offensive Trades Fees) Regulations 1976, Regulation 3

|         |                                  |                      |  |  |
|---------|----------------------------------|----------------------|--|--|
| 7524010 | Registration of Offensive Trades | Refer to Regulations |  |  |
|---------|----------------------------------|----------------------|--|--|

### Lodging Houses - (Governing Legislation - Health Act (Misc. Prov) Act 1911)

|         |                                                             |   |           |          |           |
|---------|-------------------------------------------------------------|---|-----------|----------|-----------|
| 7524010 | Registration - new - pursuant to Health Local Laws 2016     | * | \$ 181.82 | \$ 18.18 | \$ 200.00 |
| 7524010 | Registration - renewal - pursuant to Health Local Laws 2016 |   | \$ 90.91  | \$ 9.09  | \$ 100.00 |

### Private Pool Inspections

#### Fees as per Building Regulations 2012 (WA)

|         |                                                                                      |           |          |           |
|---------|--------------------------------------------------------------------------------------|-----------|----------|-----------|
| 7524010 | Initial private swimming pool inspection fee (Regulation 53A(2))                     | \$ 272.73 | \$ 27.27 | \$ 300.00 |
| 7524010 | Private swimming pool inspection fee (required every four years) (Regulation 53A(3)) | \$ 70.91  | \$ 7.09  | \$ 78.00  |

### Health-Related Labour Charges

|         |                                                       |           |          |           |
|---------|-------------------------------------------------------|-----------|----------|-----------|
| 7524010 | EHO hourly rate                                       | \$ 127.27 | \$ 12.73 | \$ 140.00 |
| 7524010 | Other Health Fees - Sampling of food/ water/ asbestos | At Cost   |          |           |

| Temporary Moveable Accommodation |                                                         |  |    |        |    |       |    |        |
|----------------------------------|---------------------------------------------------------|--|----|--------|----|-------|----|--------|
| 7524010                          | Application for Temporary Moveable Accommodation Permit |  | \$ | 272.73 | \$ | 27.27 | \$ | 300.00 |

## 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 |
| 1012100            | New or replacement bins (provided by Avon Waste)             |  |  | Charged at Cost |        |    |   |    |        |
| 1052510            | Cash for Containers Drop & Go bags x 2 - collected at CRC    |  |  | \$              | 0.91   | \$ | - | \$ | 1.00   |

| Bendering Waste Site (Shire of Corrigin fees and charges) |                                                       |                                                                                                                                                                               |  |  |  |
|-----------------------------------------------------------|-------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|
|                                                           | Bulk commercial/industrial waste (per tonne)          | <p><b>As per the Shire of Corrigin's adopted fees and charges.</b></p> <p><b>The Shire of Narembeen cannot collect these fees; this is for information purposes only.</b></p> |  |  |  |
|                                                           | Bulk demolition waste (per tonne)                     |                                                                                                                                                                               |  |  |  |
|                                                           | Wrapped asbestos waste (per m³)                       |                                                                                                                                                                               |  |  |  |
|                                                           | Contaminated waste soil (per tonne)                   |                                                                                                                                                                               |  |  |  |
|                                                           | Add: asbestos mobilisation/treatment fee (cost + 30%) |                                                                                                                                                                               |  |  |  |
|                                                           | Refuse delivery - skip bins 3m³                       |                                                                                                                                                                               |  |  |  |
|                                                           | Refuse delivery - skip bins 4.5m³                     |                                                                                                                                                                               |  |  |  |
|                                                           | Refuse delivery - hook bins 10m³                      |                                                                                                                                                                               |  |  |  |
|                                                           | Refuse delivery - hook bins 12m³                      |                                                                                                                                                                               |  |  |  |
|                                                           | Refuse delivery - hook bins 15m³                      |                                                                                                                                                                               |  |  |  |
|                                                           | Administration/supervisor fees (per hour)             |                                                                                                                                                                               |  |  |  |

| Narembeen Waste Transfer Station |                                                                                  |            |          |    |        |             |
|----------------------------------|----------------------------------------------------------------------------------|------------|----------|----|--------|-------------|
| 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-interment 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

| Community Resource Centre - Staff Assistance |                                                                                                                                                                                     |    |       |    |      |          |
|----------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-------|----|------|----------|
| 1052510                                      | Graphic design work (per hour)                                                                                                                                                      | \$ | 81.82 | \$ | 8.18 | \$ 90.00 |
| 1052510                                      | Administrative/Secretarial Tasks - Computer assistance, phone calls, typing, scanning, folding, cutting, collating etc. per hour or part thereof (rounded up to nearest 15 minutes) | \$ | 72.73 | \$ | 7.27 | \$ 80.00 |
| 1052510                                      | Scanning photos or documents (per 15 minutes)                                                                                                                                       | \$ | 15.91 | \$ | 1.59 | \$ 17.50 |
| 1052510                                      | Send email                                                                                                                                                                          | \$ | 2.73  | \$ | 0.27 | \$ 3.00  |
| 1052510                                      | Scan & send email                                                                                                                                                                   | \$ | 4.55  | \$ | 0.45 | \$ 5.00  |

| Community Resource Centre - Meeting Room/Hot Office |                                                                       |    |        |    |       |           |
|-----------------------------------------------------|-----------------------------------------------------------------------|----|--------|----|-------|-----------|
| 1052510                                             | Meeting room, daily rate (8h)                                         | \$ | 127.27 | \$ | 12.73 | \$ 140.00 |
| 1052510                                             | Meeting room, half-day (up to 4 hours)                                | \$ | 63.64  | \$ | 6.36  | \$ 70.00  |
| 1052510                                             | Meeting room, per hour                                                | \$ | 18.18  | \$ | 1.82  | \$ 20.00  |
| 1052510                                             | Hot office, daily rate                                                | \$ | 22.73  | \$ | 2.27  | \$ 25.00  |
| 1052510                                             | Hot office, half-day (up to 4 hours)                                  | \$ | 13.64  | \$ | 1.36  | \$ 15.00  |
| 1052510                                             | Hot office, per hour                                                  | \$ | 4.55   | \$ | 0.45  | \$ 5.00   |
| 1052510                                             | Set up/ pack up per hour of staff time (during normal business hours) | \$ | 63.64  | \$ | 6.36  | \$ 70.00  |

| 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 and Workshops |                                |            |        |    |       |    |        |
|----------------------|--------------------------------|------------|--------|----|-------|----|--------|
| 1052510              | Ladies Long Lunch              | \$         | 100.00 | \$ | 10.00 | \$ | 110.00 |
| 1052510              | School Holiday Activities      | \$         | 4.55   | \$ | 0.45  | \$ | 5.00   |
| 1052510              | Triathlon Entry Adult          | \$         | 9.09   | \$ | 0.91  | \$ | 10.00  |
| 1052510              | Triathlon Entry Child          | \$         | 4.55   | \$ | 0.45  | \$ | 5.00   |
| 1052510              | Community Markets Stall holder | \$         | 9.09   | \$ | 0.91  | \$ | 10.00  |
| 1052510              | Workshop/Training/Other event  | Cost + 20% |        |    |       |    |        |

| 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 |                                         |  |       |            |        |    |       |    |        |
| Community Resource Centre - (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                                                                                     | Mondi card, A4                          |  | ^     | \$         | 0.45   | \$ | 0.05  | \$ | 0.50   |
| 1052510                                                                                     | Mondi card, A3                          |  | ^     | \$         | 0.91   | \$ | 0.09  | \$ | 1.00   |
| 1052510                                                                                     | Photo paper - Smooth Ilford Pearl       |  | ^     | \$         | 3.18   | \$ | 0.32  | \$ | 3.50   |
| 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                                                                                     | 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                                                                                     | Custom Sizes for all Paper Types        |  |       | cost + 30% |        |    |       |    |        |
| 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 - Binding                                                         |                                         |  |       |            |        |    |       |    |        |
| 1052510                                                                                     | Up to 50 pages                          |  | ^     | \$         | 6.36   | \$ | 0.64  | \$ | 7.00   |
| 1052510                                                                                     | 50+ pages                               |  | ^     | \$         | 11.82  | \$ | 1.18  | \$ | 13.00  |
| Community Resource Centre - Equipment Hire, Per Day                                         |                                         |  |       |            |        |    |       |    |        |
| 1052510                                                                                     | Astrotourism Telescope Hire (weeknight) |  |       | \$         | 36.36  | \$ | 3.64  | \$ | 40.00  |
| 1052510                                                                                     | Astrotourism Telescope Hire (weekend)   |  |       | \$         | 45.45  | \$ | 4.55  | \$ | 50.00  |
| 1052510                                                                                     | Bouncy Castle                           |  |       | \$         | 45.45  | \$ | 4.55  | \$ | 50.00  |
| 1052510                                                                                     | Cable Protectors                        |  |       | \$         | 9.09   | \$ | 0.91  | \$ | 10.00  |
| 1052510                                                                                     | Chair covers and tablecloths (each)     |  |       | \$         | 5.00   | \$ | 0.50  | \$ | 5.50   |
| 1052510                                                                                     | Cutlery Set (10)                        |  |       | \$         | 9.09   | \$ | 0.91  | \$ | 10.00  |
| 1052510                                                                                     | Data projector                          |  |       | \$         | 30.45  | \$ | 3.05  | \$ | 33.50  |
| 1052510                                                                                     | Display board                           |  |       | \$         | 22.27  | \$ | 2.23  | \$ | 24.50  |
| 1052510                                                                                     | Drink Dispenser                         |  |       | \$         | 9.09   | \$ | 0.91  | \$ | 10.00  |
| 1052510                                                                                     | Giant Connect 4                         |  |       | \$         | 27.27  | \$ | 2.73  | \$ | 30.00  |
| 1052510                                                                                     | Giant Jenga                             |  |       | \$         | 27.27  | \$ | 2.73  | \$ | 30.00  |
| 1052510                                                                                     | Giant Game Bundle (all 3)               |  |       | \$         | 68.18  | \$ | 6.82  | \$ | 75.00  |
| 1052510                                                                                     | Giant Water Slide                       |  |       | \$         | 90.91  | \$ | 9.09  | \$ | 100.00 |
| 1052510                                                                                     | Hose Reel                               |  |       | \$         | 13.64  | \$ | 1.36  | \$ | 15.00  |
| 1052510                                                                                     | JBL Speaker + microphone                |  |       | \$         | 72.73  | \$ | 7.27  | \$ | 80.00  |
| 1052510                                                                                     | Laptop                                  |  |       | \$         | 40.45  | \$ | 4.05  | \$ | 44.50  |
| 1052510                                                                                     | Large Glass Pillars                     |  |       | \$         | 6.36   | \$ | 0.64  | \$ | 7.00   |
| 1052510                                                                                     | Large Photo Frame Backdrop              |  |       | \$         | 45.45  | \$ | 4.55  | \$ | 50.00  |
| 1052510                                                                                     | Lectern                                 |  |       | \$         | 55.91  | \$ | 5.59  | \$ | 61.50  |
| 1052510                                                                                     | Medium Glass Pillars                    |  |       | \$         | 4.55   | \$ | 0.45  | \$ | 5.00   |
| 1052510                                                                                     | Neon Sign 'Ladies Long Lunch'           |  |       | \$         | 27.27  | \$ | 2.73  | \$ | 30.00  |
| 1052510                                                                                     | Neon Sign 'Narembreen'                  |  |       | \$         | 27.27  | \$ | 2.73  | \$ | 30.00  |
| 1052510                                                                                     | Noughts & Crosses                       |  |       | \$         | 18.18  | \$ | 1.82  | \$ | 20.00  |
| 1052510                                                                                     | PA system                               |  |       | \$         | 71.36  | \$ | 7.14  | \$ | 78.50  |
| 1052510                                                                                     | Projector screen                        |  |       | \$         | 30.45  | \$ | 3.05  | \$ | 33.50  |
| 1052510                                                                                     | Serving Tier Stands                     |  |       | \$         | 4.55   | \$ | 0.45  | \$ | 5.00   |
| 1052510                                                                                     | Small Glass Pillars                     |  |       | \$         | 2.73   | \$ | 0.27  | \$ | 3.00   |
| 1052510                                                                                     | Water Cooler                            |  |       | \$         | 4.55   | \$ | 0.45  | \$ | 5.00   |
| Community Resource Centre - Merchandise                                                     |                                         |  |       |            |        |    |       |    |        |
| 1052510                                                                                     | All merchandise                         |  |       | Cost + 30% |        |    |       |    |        |
| 1052510                                                                                     | Custom order merchandise                |  |       | Cost + 30% |        |    |       |    |        |
| 1052510                                                                                     | Australian Adventure Passport           |  |       | \$         | 9.09   | \$ | 0.91  | \$ | 10.00  |
| 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   |

|         |     |    |      |    |      |    |      |
|---------|-----|----|------|----|------|----|------|
| 1052510 | 6x4 | \$ | 0.91 | \$ | 0.09 | \$ | 1.00 |
|---------|-----|----|------|----|------|----|------|

## RECREATION and CULTURE

### Swimming Pool

| Casual Admission Charges |                                                                         |                |      |    |      |
|--------------------------|-------------------------------------------------------------------------|----------------|------|----|------|
| 1122200                  | Children, under 5 (must have a paying adult in the water at least 16yr) | Free of Charge |      |    |      |
| 1122200                  | Spectator (includes adult supervising children 5-9 years)               | Free of Charge |      |    |      |
| 1122200                  | Children (5-15 years)                                                   | \$             | 2.27 | \$ | 0.23 |
| 1122200                  | Adults (16+)                                                            | \$             | 4.55 | \$ | 0.45 |
| 1122200                  | Senior / Concession (seniors and health care)                           | \$             | 2.73 | \$ | 0.27 |
| 1122200                  | Organised events (excluding community events)                           | Cost +30%      |      |    |      |
| 1122200                  | Narembeen District High School (swimming events and lessons)            | Per MOU        |      |    |      |
| 1122200                  | Narembeen Swimming Club                                                 | Per MOU        |      |    |      |
| 1122200                  | VacSwim sessions (participating children)                               | \$             | 2.27 | \$ | 0.23 |
|                          |                                                                         |                |      | \$ | 2.50 |

| Pool Memberships |                      |    |        |    |       |
|------------------|----------------------|----|--------|----|-------|
| 1122200          | Season - Family      | \$ | 286.36 | \$ | 28.64 |
| 1122200          | Season - Adult       | \$ | 190.91 | \$ | 19.09 |
| 1122200          | Season - Child       | \$ | 95.45  | \$ | 9.55  |
| 1122200          | Season - Concession  | \$ | 114.55 | \$ | 11.45 |
| 1122200          | Monthly - Family     | \$ | 109.09 | \$ | 10.91 |
| 1122200          | Monthly - Adult      | \$ | 54.55  | \$ | 5.45  |
| 1122200          | Monthly - Child      | \$ | 27.27  | \$ | 2.73  |
| 1122200          | Monthly - Concession | \$ | 32.73  | \$ | 3.27  |
|                  |                      |    |        | \$ | 36.00 |

| Community Gym |                                       |    |        |    |       |
|---------------|---------------------------------------|----|--------|----|-------|
| 1132150       | Annual Gym Membership                 | \$ | 200.00 | \$ | 20.00 |
| 1132150       | Annual Gym Membership - Concession    | \$ | 120.00 | \$ | 12.00 |
| 1132150       | 3 Monthly Gym Membership              | \$ | 63.64  | \$ | 6.36  |
| 1132150       | 3 Monthly Gym Membership - Concession | \$ | 38.18  | \$ | 3.82  |
| 1132150       | Monthly Gym Membership                | \$ | 25.45  | \$ | 2.55  |
| 1132150       | Monthly Gym Membership - Concession   | \$ | 15.27  | \$ | 1.53  |
| 1132150       | Casual Gym Usage per visit            | \$ | 6.36   | \$ | 0.64  |
| n/a           | Swipe Card Bond (refundable)          | \$ | 45.45  | \$ | 4.55  |
|               |                                       |    |        | \$ | 50.00 |

| Pool and Gym Memberships |                                           |    |        |    |        |
|--------------------------|-------------------------------------------|----|--------|----|--------|
| 1122200                  | Annual Adult Pool and Gym Membership      | \$ | 350.00 | \$ | 35.00  |
| 1122200                  | Annual Concession Pool and Gym Membership | \$ | 210.00 | \$ | 21.00  |
|                          |                                           |    |        | \$ | 231.00 |

### Recreation Centres and Halls

| Venue Hire |            |  |    |        |     |    |        |
|------------|------------|--|----|--------|-----|----|--------|
| 3201920    | Venue Bond |  | \$ | 300.00 | n/a | \$ | 300.00 |

| Town Hall (Community Groups, Clubs and 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  |
| 1112100                                        | 24 hour hire charge                                              | \$             | 50.00 | \$ | 5.00  |
| 1112100                                        | Hourly hire charge                                               | \$             | 9.55  | \$ | 0.95  |
|                                                |                                                                  |                |       | \$ | 10.50 |

| Town Hall (Commercial and Private) |                                      |    |        |    |       |
|------------------------------------|--------------------------------------|----|--------|----|-------|
| 1112100                            | Part-day hire charge (up to 6 hours) | \$ | 50.00  | \$ | 5.00  |
| 1112100                            | 24 hour hire charge                  | \$ | 100.00 | \$ | 10.00 |
| 1112100                            | Hourly hire charge                   | \$ | 28.64  | \$ | 2.86  |
|                                    |                                      |    |        | \$ | 31.50 |

| Equipment Hire (Community Groups, Clubs and School) |                                                                                   |                |       |    |       |
|-----------------------------------------------------|-----------------------------------------------------------------------------------|----------------|-------|----|-------|
| 1132400                                             | Large round tables                                                                | Free of Charge |       |    |       |
| 1132400                                             | Rectangle trestle table                                                           | 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                            | Rectangle trestle table                                                           | * | \$ | 14.09 | \$ 1.41 | \$ 15.50 |
| 1132400                            | Chairs                                                                            | * | \$ | 5.00  | \$ 0.50 | \$ 5.50  |
| 1132400                            | Replacement of cost of broken chair or table                                      | * | \$ | 68.18 | \$ 6.82 | \$ 75.00 |
| 1132400                            | Setup/pack up fees (per hour of staff time, payable in advance to secure booking) |   | \$ | 63.64 | \$ 6.36 | \$ 70.00 |

\*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

| Community Bus |                                                                            |             |        |    |       |
|---------------|----------------------------------------------------------------------------|-------------|--------|----|-------|
| 3201920       | Bond (refundable)                                                          | \$          | 200.00 | \$ | -     |
| 1052400       | Hire charge (per km) - conditions apply                                    | \$          | 0.80   | \$ | 0.08  |
| 1052400       | Fuel charge, when bus returned without full tank of fuel                   | Cost + 100% |        |    |       |
| 1052400       | Cleaning charges, when bus return in poor condition (per hour, rounded up) | \$          | 63.64  | \$ | 6.36  |
|               |                                                                            |             |        | \$ | 70.00 |

## OTHER ECONOMIC SERVICES

| Standpipe Charges |                                                                    |    |      |    |      |
|-------------------|--------------------------------------------------------------------|----|------|----|------|
| 1362100           | Cramphorne Road standpipe, water usage charge per kilolitre (25mm) | \$ | 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 | Mt Roe Dam, water usage charge per kilolitre (50mm)                                 | \$ 10.00 | \$ -    | \$ 6.00  |
| 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 |

|                     |                                                                                            |                         |          |           |
|---------------------|--------------------------------------------------------------------------------------------|-------------------------|----------|-----------|
| <b>Caravan Park</b> |                                                                                            |                         |          |           |
| 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)                                                        | \$ 81.82                | \$ 8.18  | \$ 90.00  |
| 1322100             | Onsite Cabins - 2 Bedroom (per day)                                                        | \$ 172.73               | \$ 17.27 | \$ 190.00 |
| 1322100             | Access to amenities only (per day)                                                         | \$ 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                                  | \$ 63.64                | \$ 6.36  | \$ 70.00  |
| 1322100             | Washing machine and dryer (per use)                                                        | \$ 4.55                 | \$ 0.45  | \$ 5.00   |

|                 |                                |         |         |         |
|-----------------|--------------------------------|---------|---------|---------|
| <b>Saleyard</b> |                                |         |         |         |
| 1342100         | Saleyard rental fee (per head) | \$ 0.91 | \$ 0.09 | \$ 1.00 |

|                                            |                                                                                                       |                                                                                |          |           |
|--------------------------------------------|-------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|----------|-----------|
| <b>Trailer-Mounted Community Equipment</b> |                                                                                                       |                                                                                |          |           |
| 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                                    | Fuel charge, when generator returned without full tank of fuel                                        | Cost + 100%                                                                    |          |           |
| 1322110                                    | Emergency delivery call-out, ordinary hours (8am - 5pm)                                               | \$ 100.00                                                                      | \$ 10.00 | \$ 110.00 |
| 1322110                                    | Emergency delivery call-out, after hours                                                              | \$200 + GST for up to the first 3 hours<br>\$80 + GST for each hour thereafter |          |           |
| 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 |

## Council Properties

|                             |                                     |           |          |           |
|-----------------------------|-------------------------------------|-----------|----------|-----------|
| <b>Commercial Buildings</b> |                                     |           |          |           |
|                             | 5 Churchill Street                  | \$ 181.82 | \$ 18.18 | \$ 200.00 |
|                             | 1/8 Churchill Street                | \$ 181.82 | \$ 18.18 | \$ 200.00 |
|                             | 2/8 Churchill Street                | \$ 181.82 | \$ 18.18 | \$ 200.00 |
|                             | 3/8 Churchill Street                | \$ 181.82 | \$ 18.18 | \$ 200.00 |
|                             | 13 Churchill Street                 | \$ 181.82 | \$ 18.18 | \$ 200.00 |
|                             | 1/19 Churchill Street (Pharmacy)    | \$ 181.82 | \$ 18.18 | \$ 200.00 |
|                             | 5/19 Churchill Street (Medical)     | \$ 181.82 | \$ 18.18 | \$ 200.00 |
|                             | 6/19 Churchill Street (Pop Up Shop) | \$ 181.82 | \$ 18.18 | \$ 200.00 |
|                             | 1/10-12 Doreen Street Factory Unit  | \$ 181.82 | \$ 18.18 | \$ 200.00 |
|                             | 2/10-12 Doreen Street Factory Unit  | \$ 181.82 | \$ 18.18 | \$ 200.00 |

## 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               |                                                                            |                  |
| 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                           | * | \$ 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  |

#### 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 <i>Building Act 2011</i>                      | * | \$ 61.65                        | \$ - | \$ 61.65  |
| 1332200 | BSL for occupancy permit or approval certificate under sections 51 of the <i>Building Act 2011</i> - value of work less than \$45,000 | * | \$ 123.30                       | \$ - | \$ 123.30 |
| 1332200 | BSL for occupancy permit or approval certificate under sections 51 of the <i>Building Act 2011</i> - 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<br>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 \$121.00 |      |           |
| 1332200 | Certified application for a building permit<br>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 \$121.00 |      |           |
| 1332200 | Uncertified application for a building permit                                                                                | * | 0.32% of the estimated value of the building work (inc. GST). Minimum charge of \$121.00 |      |           |
| 1332200 | Application for demolition permit for a Class 1 or Class 10 building or incidental structure                                 | * | \$ 110.00                                                                                | \$ - | \$ 121.00 |
| 1332200 | Application for demolition permit for a Class 2 - Class 9 building (fee per storey)                                          | * | \$ 110.00                                                                                | \$ - | \$ 121.00 |
| 1332200 | Application to extend duration of building or demolition permit                                                              | * | \$ 110.00                                                                                | \$ - | \$ 121.00 |

#### Occupancy Permits

##### Fees as per *Building Regulations 2012, Schedule 2, Division 2*

|         |                                                                                                                  |  |                                                                   |      |           |
|---------|------------------------------------------------------------------------------------------------------------------|--|-------------------------------------------------------------------|------|-----------|
| 1332200 | Application for occupancy permit for completed building                                                          |  | \$ 110.00                                                         | \$ - | \$ 121.00 |
| 1332200 | Application for temporary occupancy permit for incomplete building                                               |  | \$ 110.00                                                         | \$ - | \$ 121.00 |
| 1332200 | Application for modification of occupancy permit for additional use of building on temporary basis               |  | \$ 110.00                                                         | \$ - | \$ 121.00 |
| 1332200 | Application for replacement occupancy permit for permanent change of building use and                            |  | \$ 110.00                                                         | \$ - | \$ 121.00 |
| 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 \$121.00 |      |           |
| 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 \$121.00 |      |           |
| 1332200 | Application to replace an occupancy permit for an existing building                                              |  | \$ 110.00                                                         | \$ - | \$ 121.00 |
| 1332200 | Application for building approval certificate for an existing building where unauthorised work has               |  | \$ 110.00                                                         | \$ - | \$ 121.00 |
| 1332200 | Application to extend the time during which an occupancy permit or building approval certificate has effect      |  | \$ 110.00                                                         | \$ - | \$ 121.00 |

#### Other Building Costs

|         |                                                                                                             |             |      |             |
|---------|-------------------------------------------------------------------------------------------------------------|-------------|------|-------------|
| 1332200 | Application as defined in Regulation 31 (for each building standard in respect of which a                   | \$ 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   | \$ - | \$ 197.00   |

#### Shire of Narembreen Fees and Charges

|         |                                                |                                                 |      |         |
|---------|------------------------------------------------|-------------------------------------------------|------|---------|
| 1332200 | Building Inspection Service Fee                | \$50.00 + \$2.00 per kilometre for travel (inc. |      |         |
| 1332200 | Bond for material on street (per m2 per month) | \$ 1.00                                         | \$ - | \$ 1.00 |
| 1332200 | Preliminary Building plans (% of licence)      | 25% + GST                                       |      |         |

#### Building and Construction Industry Training Fund Levy

|         |                                                                                                                      |                                    |  |  |
|---------|----------------------------------------------------------------------------------------------------------------------|------------------------------------|--|--|
| 1332200 | Levy on all Residential, Commercial and Civil Engineering Project where value of construction is more than \$100,000 | 0.2% value of work over \$100,000. |  |  |
|---------|----------------------------------------------------------------------------------------------------------------------|------------------------------------|--|--|

#### 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                       | \$ 100.00 | \$ 10.00 | \$ 110.00 |
| 1412400 | Small trucks (<5 tonne)    | \$ 134.55 | \$ 13.45 | \$ 148.00 |
| 1412400 | Skidsteer with attachments | \$ 159.09 | \$ 15.91 | \$ 175.00 |
| 1412400 | Tractors with implements   | \$ 153.18 | \$ 15.32 | \$ 168.50 |

|         |                                                                               |    |        |    |       |    |        |
|---------|-------------------------------------------------------------------------------|----|--------|----|-------|----|--------|
| 1412400 | Backhoe                                                                       | \$ | 173.18 | \$ | 17.32 | \$ | 190.50 |
| 1412400 | Water Truck                                                                   | \$ | 190.91 | \$ | 19.09 | \$ | 210.00 |
| 1412400 | Large trucks (> 5 tonne)                                                      | \$ | 183.64 | \$ | 18.36 | \$ | 202.00 |
| 1412400 | Semi and low loaders                                                          | \$ | 209.09 | \$ | 20.91 | \$ | 230.00 |
| 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. Availability subject to the CEO's discretion.

| 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 |

| Material Costs |                                         |   |            |  |  |  |  |
|----------------|-----------------------------------------|---|------------|--|--|--|--|
| 1412400        | Sand                                    | * | Cost + 15% |  |  |  |  |
| 1412400        | Gravel                                  | * | Cost + 10% |  |  |  |  |
| 1412400        | Blue metal (sizes pending availability) | * | Cost + 10% |  |  |  |  |

\*Materials may not be made available where the requested quantity may impact on Shire operations.

| Executive Services (per hour) |                                           |    |    |        |    |       |
|-------------------------------|-------------------------------------------|----|----|--------|----|-------|
| 4222000                       | Executive Manager Corporate Services      | ^^ | \$ | 200.00 | \$ | 18.18 |
| 4222000                       | Executive Manager Infrastructure Services | ^^ | \$ | 200.00 | \$ | 18.18 |
| 4222000                       | Chief Executive Officer                   | ^^ | \$ | 250.00 | \$ | 22.73 |

| 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 |
| 4226000                 | Administration and CRC |  | * | \$ | 92.73  | \$ | 9.27  | \$ | 102.00 |

| Labour (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 |
| 4226000                        | Administration and CRC |  | ** | \$ | 139.09 | \$ | 13.91 | \$ | 153.00 |

| Labour (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 |
| 4226000                    | Administration and CRC |  | *** | \$ | 185.45 | \$ | 18.55 | \$ | 204.00 |

| Labour (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 |
| 4226000                               | Administration and CRC |  | **** | \$ | 231.82 | \$ | 23.18 | \$ | 255.00 |

\*ordinary hours are between 8am and 4:30pm on weekdays, excluding public holidays

\*\*time and a half hours are the first two hours worked after 4:30pm on a weekday (excluding a public holiday) or a Saturday

\*\*\*double time hours are all hours worked from the second hour on a Saturday and all Sunday hours

\*\*\*\*double time and a half hours are all hours worked on a public holiday

^^the services of Executive Staff are provided at the sole discretion of the CEO.