Shire of Narembeen
Together we grow

SHIRE OF NAREMBEEN

ANNUAL BUDGET

2026/2027

2026/2027
Budget Snapshot

Shire of Narembeen
Together we grow

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

$8.54M+
OPERATING BUDGET
Funding the day-to-day services our community relies on.

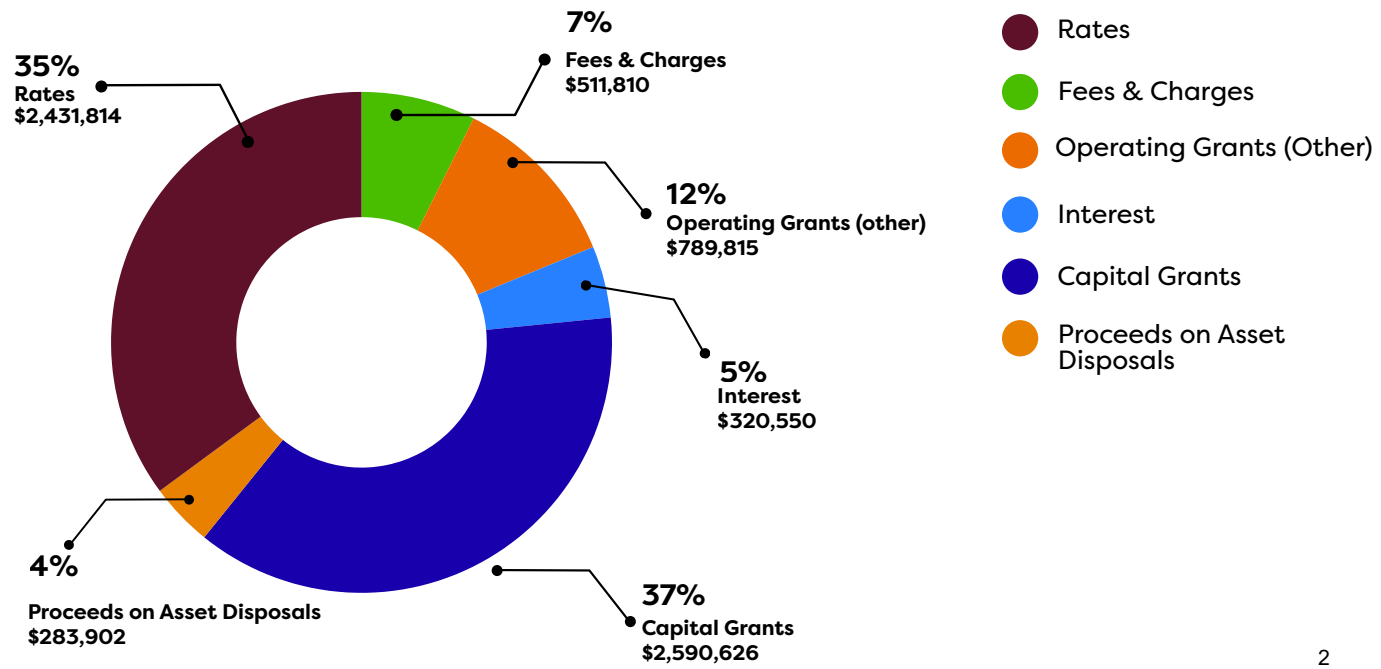
$7.3M
CAPITAL WORKS PROGRAM
Investing in new assets and important upgrades across the Shire.

$145,839
ADDITIONAL RATES REVENUE
Supporting the delivery of services and projects for our community.

14
ROAD PROJECTS
Improving safety, access and connectivity across our region.

10+
COMMUNITY INFRASTRUCTURE PROJECTS
Enhancing facilities and spaces for a stronger, more vibrant community.

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 of Rates
Road, Footpath and Drainage Maintenance	$2,576,477	$30.15 per $100
Governance and Administration	$1,578,960	$18.48 per $100
Health and Buildings	$1,439,834	$16.85 per $100
Recreation and Community Facilities	$885,605	$10.36 per $100
Community Development	$615,870	$7.21 per $100
Economic Development and Tourism	$364,309	$4.26 per $100
Waste Management	$362,946	$4.25 per $100
Parks and Gardens	$330,612	$3.87 per $100
Law and Order	$270,649	$3.17 per $100
Collection and Rates Administration	$119,482	$1.40 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)	**$384,468**
Bruce Rock Narembeen Road – line marking – (SLK 0.00-6.20)	**$20,400**
Calzoni Road – gravel re-sheeting - (SLK 26.82-31.07)	**$140,000**
Cramphorne Road – reconstruction & primer seal to 8m – (SLK 28.57-32.29)	**$600,000**
Dayman Road – gravel & stabilising - (SLK 0.00-1.5)	**$60,000**
Emu Hill East Road – second coat seal – (SLK 38.18-39.85)	**$36,000**
Hilton Way to Brown Street – installation of footpath	**$50,000**
Kondinin Narembeen Road – reconstruct South Kumminin intersection	**$398,912**
Mt Arrowsmith – culvert & drainage works - (SLK 3.25-15.53)	**$969,498**
Mt Walker Road – vegetation works - (SLK 8.66-41.4)	**$120,000**
Mt Walker Road – gravel re-sheeting - (SLK 0.30-8.90)	**$145,000**
Recreation Centre Carpark – reseal and line marking	**$28,000**
Soldiers Road – reseal (SLK 7.80-8.90)	**$41,000**
South Kumminin East Road – gravel re-sheeting - (SLK 32.96-35.92)	**$110,000**
South Kumminin East Road – reconstruct & seal widening - (SLK 46.00-49.74)	**$550,000**
Schwartz Road – gravel re-sheeting - (SLK 0.00-4.27)	**$60,000**
Townsite Kerb Replacements – sections of Longhurst, Thomas and Wildfred Street	**$50,000**

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

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.

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SHIRE OF NAREMBEEN
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Revenue		$	$	$
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
Expenses				
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
Net result for the period		**(1,884,894)**	**2,226,895**	**(456,081)**
Total other comprehensive income for the period		**0**	**0**	**0**
Total comprehensive income for the period		**(1,884,894)**	**2,226,895**	**(456,081)**

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

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

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts		$	$	$
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
		5,030,503	8,258,029	5,045,830
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)
		(5,631,659)	(5,974,066)	(4,904,291)
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
Net cash (used in) investing activities		(4,520,057)	(1,897,839)	(3,825,661)
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
Net cash provided by (used in) financing activities		943,126	(83,071)	(83,070)
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.

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SHIRE OF NAREMBEEN
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
OPERATING ACTIVITIES				
Revenue from operating activities		$	$	$
General rates	2(a)(i)	2,388,310	2,274,835	2,270,220
Rates excluding general rates	2(a)	43,504	8,190	14,451
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
Profit on asset disposals	5	77,209	56,117	16,000
Fair value adjustments to financial assets at fair value through profit or loss		0	75,558	0
		4,320,797	8,142,470	5,061,830
Expenditure from operating activities				
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)
Loss on asset disposals	5	(214,809)	(12,460)	(45,000)
		(8,796,317)	(8,317,768)	(8,184,525)
Non cash amounts excluded from operating activities	3(c)	3,372,834	3,009,561	3,267,736
Amount attributable to operating activities		**(1,102,686)**	**2,834,263**	**145,041**
INVESTING ACTIVITIES				
Inflows from investing activities				
Proceeds from capital grants, subsidies and contributions		2,590,626	2,402,193	2,666,614
Proceeds from disposal of property, plant and equipment	5(a)	226,185	95,955	160,000
Proceeds from disposal of inventory - land held for resale	5(c)	57,717	40,176	0
Proceeds from financial assets at amortised cost - self supporting loans	7(a)	18,004	12,560	12,560
		2,892,532	2,550,884	2,839,174
Outflows from investing activities				
Acquisition of property, plant and equipment	5(a)	(2,317,982)	(1,327,200)	(1,988,320)
Acquisition of infrastructure	5(b)	(5,028,607)	(3,121,523)	(4,441,515)
Payments for intangible assets	5(d)	0	0	(235,000)
Payments for financial assets at amortised cost - self supporting loans	7(a)	(66,000)	0	0
		(7,412,589)	(4,448,723)	(6,664,835)
Amount attributable to investing activities		**(4,520,057)**	**(1,897,839)**	**(3,825,661)**
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from new borrowings	7(a)	1,066,000	0	0
Transfers from reserve accounts	8(a)	1,538,064	720,000	1,436,554
		2,604,064	720,000	1,436,554
Outflows from financing activities				
Repayment of borrowings	7(a)	(122,874)	(83,071)	(83,070)
Transfers to reserve accounts	8(a)	(464,903)	(245,053)	(510,823)
		(587,777)	(328,124)	(593,893)
Amount attributable to financing activities		**2,016,287**	**391,876**	**842,661**
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus remaining at the start of the financial year	3	3,606,456	2,278,156	2,837,959
Amount attributable to operating activities		(1,102,686)	2,834,263	145,041
Amount attributable to investing activities		(4,520,057)	(1,897,839)	(3,825,661)
Amount attributable to financing activities		2,016,287	391,876	842,661
Surplus/(deficit) remaining after the imposition of general rates	3	**0**	**3,606,456**	**(0)**

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

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SHIRE OF NAREMBEEN
FOR THE YEAR ENDED 30 JUNE 2027
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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

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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
				$	$	$	$	$	$
(i) General rates									
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
Total general rates			599	295,541,035	2,332,850	0	2,332,850	2,226,675	2,219,820
		Minimum							
(ii) Minimum payment		$							
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
Total minimum payments			94	2,223,811	55,460	0	55,460	48,160	50,400
Total general rates and minimum payments			693	297,764,846	2,388,310	0	2,388,310	2,274,835	2,270,220
(iii) Ex-gratia rates									
CBH Ex-Gratia Rates					34,004	0	34,004	32,385	32,951
Total ex-gratia rates			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)
Total rates					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.

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 admin charge	Instalment plan interest rate	Unpaid rates interest rates
		$	%	%
Option one				
Single full payment	2/10/2026	Nil	Nil	11.00%
Option two				
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%

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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.

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3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
Current assets		$	$	$
Cash and cash equivalents	4	5,155,255	9,333,342	5,284,197
Financial assets		0	18,004	0
Receivables		187,552	416,152	541,806
Inventories		36,513	58,553	73,416
		5,379,320	9,826,051	5,899,419
Less: current liabilities				
Trade and other payables		(569,091)	(318,201)	(480,045)
Contract liabilities		0	0	(11,060)
Long term borrowings	7	0	(122,874)	0
Employee provisions		(370,363)	(370,363)	(351,067)
Other provisions		(107,436)	(107,436)	(102,441)
		(1,046,890)	(918,874)	(944,613)
Net current assets		4,332,430	8,907,177	4,954,806
Less: Total adjustments to net current assets	3(b)	(4,332,430)	(5,300,721)	(4,954,806)
Net current assets used in the Statement of Financial Activity		0	3,606,456	0

(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	8	(4,332,430)	(5,405,591)	(4,954,806)
Less: Current assets not expected to be received at end of year				
- Financial assets at amortised cost - self supporting loans		0	(18,004)	0
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		0	122,874	0
Total adjustments to net current assets		(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

	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
		$	$	$
Less: Profit on asset disposals	5	(77,209)	(56,117)	(16,000)
Less: Fair value adjustments to financial assets at fair value through profit and loss		0	(75,558)	0
Add: Loss on asset disposals	5	214,809	12,460	45,000
Add: Depreciation	6	3,235,234	3,128,776	3,235,234
Movement in current liabilities associated funds held in reserve account:				
- Current portion of contract liabilities		0	0	3,502
Non cash amounts excluded from operating activities		3,372,834	3,009,561	3,267,736

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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 [illegible]ified.

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.

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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 Budget	2025/26 Actual	2025/26 Budget
		$	$	$
Cash and cash equivalents		5,155,255	9,333,342	5,284,197
Restrictions				
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
Total restricted financial assets		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.

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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 - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
(a) Property, Plant and Equipment	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
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)
Total	2,317,982	(359,250)	226,185	74,009	(207,074)	1,327,200	(46,554)	95,955	54,559	(5,158)	1,988,320	(189,000)	160,000	16,000	(45,000)
(b) Infrastructure															
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
Total	5,028,607	0	0	0	0	3,121,523	0	0	0	0	4,441,515	0	0	0	0
(c) Inventory - Land held for resale															
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
(d) Intangible Assets															
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
Total	7,346,589	(421,502)	283,902	77,209	(214,809)	4,448,723	(92,474)	136,131	56,117	(12,460)	6,664,835	(189,000)	160,000	16,000	(45,000)

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.

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6. DEPRECIATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Class			
Buildings - non-specialised	88,171	85,270	72,186
Buildings - specialised	492,828	476,611	510,715
Furniture and equipment	47,345	45,787	29,673
Plant and equipment	559,062	540,666	504,483
Infrastructure - roads	1,550,732	1,499,703	1,621,904
Infrastructure - footpaths	61,693	59,663	0
Infrastructure - drainage	25,935	25,082	23,426
Infrastructure - parks and ovals	409,468	395,994	472,847
	3,235,234	3,128,776	3,235,234
By Program			
Law, order, public safety	58,785	44,325	17,724
Health	11,280	6,670	6,949
Housing	81,000	76,621	62,233
Community amenities	37,349	67,089	76,472
Recreation and culture	741,171	639,077	726,953
Transport	1,518,562	1,640,687	1,707,442
Economic services	131,828	50,937	60,749
Other property and services	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.

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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)
Self Supporting Loans																		
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.

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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
	$	$	$
Undrawn borrowing facilities credit standby arrangements			
Credit card limit	50,000	50,000	30,000
Credit card balance at balance date	0	(5,481)	0
Total amount of credit unused	50,000	44,519	30,000
Loan facilities			
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.

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

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9. OTHER INFORMATION

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

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10. COUNCIL MEMBERS REMUNERATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
President Cr S Stirrat (Outgoing)			
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
President Cr H Cusack (Incoming)			
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
Deputy President Cr H Bald Incoming)			
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
Cr C Bray			
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
Cr A Hardham			
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
Cr T Cole			
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
Cr M Currie			
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
Cr L Smoker			
Meeting attendance fees	4,100	3,000	0
Annual allowance for ICT expenses	500	1,500	0
	4,600	4,500	0
Total Council Member Remuneration	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

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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.

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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

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 activties 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 consious 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 carious sporting facilities. Provision and maintenance of parks, gardens, reserves and playgrounds. Operation off 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

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14. FEES AND CHARGES

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Program:			
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
	511,810	631,835	549,698

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

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Shire of Narembeen
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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
Fire		
5124051	FIRE - Community Water Supply Program { Trailer Mounted Generator for Tampia Bore}	**$9,904**
SPORT - Sporting Club and Community Group Contributions		
1100012	Unspecified Fed/State funding	$17,871
		$17,871
Roads to Recovery		
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 stablise (SLK 0.00 -1.5)	60,000
		$1,065,000
Regional Road Groups		
1212200	RRG - Bruce Rock-Narembeen Road, repair failed sections and reseal (SLK 0.00 - 6.20)	256,312
1212200	RRG - Bruce Rock-Narembeen 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
		$669,912
Wheatbelt Secondary Freight Network		
1212801	WSFN - Kondinin-Narembeen Road, reconstruct Kuminin Road intersection	372,305
		$372,305
Airport		
1252311	AERO - RADS Grant Funding	127,134
		$127,134
Local Group Contributions		
1100009	Sporting Club and Community Group Contributions{$66K SSL and $12.5K Netball/Basketball Contribution	78,500
		$78,500
LotteryWest		
1100010	BMX/Pump Track	**$250,000**
		$2,590,626

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

Asset Description	2026		
	Proceeds	WDV	P&L
Land and Buildings			
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)
Plant and Equipment			
ADMINISTRATION VEHICLES			
Volkswagon Tigun R - EMCS Vehicle, NB01 (2022)	38,000	60,108	(22,108)
Toyota Kluger - Doctors Vehicle (old), 1IJR406 (2021)	35,000	-	35,000
CONSTRUCTION EQUIPMENT			
Cat Steel Drum Roller (2012)	44,460	99,000	(54,540)
Cat CW34 - Multi Tyre Roller (2016)	-	86,969	(86,969)
HEAVY TRUCKS			
Bruce Rock Side Tipper, NB5766 (2007)	44,725	25,000	19,725
LIGHT TRUCKS			
Mitsubishi Fuso - Dual Cab Truck, NB56 (2019)	-	43,457	(43,457)
LIGHT VEHICLES			
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
	$283,902	**$421,503**	**($137,601)**

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

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

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

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

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

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

Shire of Narembeen
Together we grow

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 2027	IE	Income / Expense Category
SP 31 - Rates Income						
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		
SP 31 - Rates Expenses						
(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		
SP 32 - General Purpose Funding Income						
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		
SP 41 - Members of Council Income						
500	-	4122000	COUNCIL - Reimbursements	500	171	Other Income
500	-			500		
SP 41 - Members of Council Expenses						
(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)		
SP 43 - General Governance Income						
36,000	66,063	4200010	GOVERN - Reimbursements Received	38,400	171	Other Income
36,000	66,063			38,400		
SP 43 - General Governance Expenses						
(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

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OPERATING INCOME AND EXPENSES
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2026 budget	2026 YTD actuals	GL/JOB - Account Description		Annual Budget 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)		
			SP 51 - Fire Prevention Income			
-	-	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		
			SP 51 - Fire Prevention Expenses			
(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)		
			SP 52 - Animal Control Income			
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		
			SP 52 - Animal Control Expenses			
(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)		
			SP 74 - General Practitioner Income			
-	-			-		
			SP 74 - General Practitioner Expenses			
(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)		

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2026 budget	2026 YTD actuals	GL/JOB - Account Description		Annual Budget 2027	IE	Income / Expense Category
		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

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OPERATING INCOME AND EXPENSES
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2026 budget	2026 YTD actuals		GL/JOB - Account Description	Annual Budget 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

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(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)		
			SP 101 - Rubbish Collection Income			
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		
			SP 101 - Rubbish Collection Expenses			
(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)		
			SP 102 - Bendering Waste Site Expenses			
(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)		
			SP 103 - Transfer Station Income			
-	-			-		
			SP 103 - Transfer Station Expenses			
(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

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2026 budget	2026 YTD actuals	GL/JOB - Account Description		Annual Budget 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)		
			SP 103 - Town Planning Income			
1,000	531	1042600	PLANNING - Town Planning Application Fees	1,000	156	Fees and Charges
1,000	531			1,000		
			SP 103 - Town Planning Expense			
(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)		
			SP 105 - Cemetery Income			
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		**Operating profit**	500		
			SP 105 - Cemetery Expenses			
(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)		
			SP 107 - Community Resource Centre, Trading Profit			
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		**Operating profit**	5,750		
			SP 107 - Community Resource Centre, Income			
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

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-	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		
			SP 107 - Community Resource Centre Expenses			
(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)		
			SP 108 - Public Toilets Expenses			
(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

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2026 budget	2026 YTD actuals	GL/JOB - Account Description		Annual Budget 2027	IE	Income / Expense Category
(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

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2026 budget	2026 YTD actuals	GL/JOB - Account Description		Annual Budget 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)		
			SP 112 - Garden Expenses			
(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)		
			SP 113 - Sport and Recreation Income			
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, hocket & 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	Unnspecified Fed/State funding	17,871	114	Non-Operating Grants
8,957	488,750			358,650		
			SP 113 - Sport and Recreation Expenses			
(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

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2026 budget	2026 YTD actuals		GL/JOB - Account Description	Annual Budget 2027	IE	Income / Expense Category
(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 - Narembeen Bowling Green, Repairs and Maintenance	-	200	Employee Costs
(3,000)	(552)	1131132	SPORT - Narembeen Bowling Green, Repairs and Maintenance	(3,000)	231	Materials and Contracts
-	-	1131133	SPORT - Narembeen Bowling Green, Utilities	(3,000)	240	Utilities
(2,887)	(2,842)	1131134	SPORT - Narembeen Bowling Green, Insurance	(2,546)	270	Insurance Premiums
(25,962)	(25,961)	1131135	SPORT - Narembeen Bowling Green, Depreciation	(25,962)	250	Depreciation
(457)	(457)	1131217	SPORT - Narembeen Bowling Green, Loan 131 Interest	(380)	260	Interest Paid
-	113	1131105	SPORT - Narembeen Tennis Courts, Repairs and Maintenance	-	200	Employee Costs
(3,000)	-	1131105	SPORT - Narembeen Tennis Courts, Repairs and Maintenance	(3,000)	231	Materials and Contracts
-	(469)	1131105	SPORT - Narembeen Tennis Courts, Repairs and Maintenance	-	900	Labour Overheads
(3,500)	(4,321)	1131107	SPORT - Narembeen Tennis Courts, Utilities	(3,500)	240	Utilities
(3,425)	(3,372)	1131108	SPORT - Narembeen Tennis Courts, Insurance	(3,021)	270	Insurance Premiums
(36,729)	(28,329)	1131109	SPORT - Narembeen Tennis Courts, Depreciation	(36,729)	250	Depreciation
(1,000)	(350)	1131140	SPORT - Narembeen Golf Club, Repairs and Maintenance	(5,000)	231	Materials and Contracts
-	-	1131317	SPORT - Narembeen Football Club (CLNP), Loan # Interest	(3,399)	260	Interest Paid
-	(1,261)	1131148	SPORT - Narembeen Netball Courts, Repairs and Maintenance	-	200	Employee Costs
(18,000)	(7,461)	1131148	SPORT - Narembeen Netball Courts, Repairs and Maintenance	(7,000)	231	Materials and Contracts
-	(1,645)	1131148	SPORT - Narembeen Netball Courts, Repairs and Maintenance	-	900	Labour Overheads
-	-	1131149	SPORT - Narembeen Netball Courts, Utilities	(1,500)	240	Utilities
(1,826)	(1,797)	1131150	SPORT - Narembeen Netball Courts, Insurance	(1,610)	270	Insurance Premiums
(13,789)	(13,477)	1131151	SPORT - Narembeen 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 - Narembeen Skate Park, Repairs and Maintenance	(500)	231	Materials and Contracts
(17,209)	(17,209)	1131206	SPORT - Narembeen 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

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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		
		SP 122 - Road Expenses				
(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		
		SP 125 - Airport Income				
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		
		SP 125 - Airport Expenses				
(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		
		SP 131 - Caravan Park Trading Income				
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		
		SP 131 - Caravan Park Cost of Goods Sold				
(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

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-	(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		**Caravan Park Trading Profit**	22,330		
			SP 131 - Caravan Park Expenses			
(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)		
			SP 132 - Tourism Expenses			
(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)		
			SP 133 - Building and Development Income			
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		
			SP 133 - Building and Development Expenses			
(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)		
			SP 134 - Commercial Buildings Income			
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		
			SP 134 - Commercial Buildings Expenses			
(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

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2026 budget	2026 YTD actuals	GL/JOB - Account Description		Annual Budget 2027	IE	Income / Expense Category
(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)		
			SP 136 - Other Economic Services Income			
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		
			SP 136 - Other Economic Services Expenses			
(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)		
			SP 137 - Swimming Pool Income			
-	-	1122200	POOL - Admission and Membership Fees	8,500	156	Fees and Charges
-	-			8,500		
			SP 137 - Swimming Pool Expenses			

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2026 budget	2026 YTD actuals		GL/JOB - Account Description	Annual Budget 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)		
			SP 140 - Administration Income			
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		
			SP 140 - Administration Expenses			
(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)		

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2026 budget	2026 YTD actuals	GL/JOB - Account Description		Annual Budget 2027	IE	Income / Expense Category
(16,271)	(126,281)			-		
		SP 141 - Private Works Income				
2,500	11,779	1412400	PW - Private Works Income	-	156	Fees and Charges
2,500	11,779			-		
		SP 141 - Private Works Expenses				
(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			-		
		SP 143 - Public Works Overheads Income				
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		
		SP 143 - Public Works Overheads Expenses				
(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)			-		
		SP 143 - Plant and Vehicle Expenses (Depreciation)				
(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)		
		SP 143 - Plant and Vehicle Income (Plant Overheads)				
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 2027	IE	Income / Expense Category
95,658	90,165			112,209		
		SP 143 - Plant and Vehicle Expenses (Plant Overheads)				
(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
Together we grow

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
		Updtaed	***Nov. 2026***	
	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 requistions (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

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

	FEE DESCRIPTION		Ex-GST	GST	TOTAL
			Updtaed	***Nov. 2026***	
Shire Administrative Charges					
5223000	Application to keep more than the legally permitted number of cats		$ 272.73	$ 27.27	$ 300.00
5223000	Application for additional cat (cost per cat)		$ 100.00	$ 10.00	$ 110.00
5223000	Cat surrender fee		$ 100.00	$ 10.00	$ 110.00
Impounding and Transporting of Animals					
Ordinary hours (8am - 4.30pm)					
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
After Ordinary Hours (after 4.30pm)					
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
Impounding and Transporting to Another District					
5221000	Seizing of cats or dogs requiring impounding outside Narembeen		$ 200.00	$ 20.00	$ 220.00
5221000	Seizing and returning cats or dogs requiring impounding outside Narembeen		$ 400.00	$ 40.00	$ 440.00
5221000	Animals impounded outside of Narembeen, daily maintenance fee		$ 27.27	$ 2.73	$ 30.00
Local Pound Fees					
5221000	Local pound, day fee		$ 5.00	$ 0.50	$ 5.50
5221000	Local daily maintenance fee of impounded animals		$ 10.00	$ 1.00	$ 11.00
Animal Trapping					
3202700	Trap hire (per day, per trap)		$ 9.09	$ 0.91	$ 10.00
3202700	Trap hire bond (per trap)		$ 100.00	$ -	$ 100.00
Fire Prevention - (Governing Legislation - Bush Fire Act 1954)					
Fees as per Bush Fires (Infringements) Regulations 1978					
151232000	Bush Fire Infringements, Fines and Penalties		Refer to the Regulations		
Fines Enforcement (Applicable to all infringements) - Fines, Penalties and Infringement Notices Enforcement Regulations 1994					
	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 *apparatus* under Regulation 4		$ 127.27	$ 12.73	$ 140.00
7524010	Fee for the issuance of a permit to use an *apparatus*		$ 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 **charged at the Shire's discretion on requests that take an excessive amount of time*		$ 127.27	$ 12.73	$ 140.00
7524010	Other Health Fees - Sampling of food/ water/ asbestos		At Cost		
Temporarary Moveable Accommodation					
7524010	Application for Temporary Moveable Accommodation Permit		$ 272.73	$ 27.27	$ 300.00

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

Shire of Narembeen
Together we grow

	FEE DESCRIPTION	Ex-GST	GST	TOTAL
		Updtaed	***Nov. 2026***	
	COMMUNITY AMENITIES			
	Rubbish Collection			
1012100	Domestic refuse and recycle charge, per annum (1 bin each)	$ 413.78	$ -	$ 413.78
1012100	Domestic refuse and recycle charge, additional bin per annum	$ 413.78	$ -	$ 413.78
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	$ 0.09	$ 1.00
	Bendering Waste Site (Shire of Corrigin fees and charges)			
	Bulk commercial/industrial waste (per tonne)	**As per the Shire of Corrigin's adopted fees and charges. The Shire of Narembeen cannot collect these fees; this is for information purposes only.**		
	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)			
	Bulk Waste			
Income code	Bulk commercial/industrial waste (per tonne)		NEW	
Income code	Bulk commercial/industrial waste (unsorted) (per tonne)		NEW	
Income code	Bulk demolition waste (per tonne)		NEW	
Income code	Bulk demolition waste (unsorted) (per tonne)		NEW	
Income code	Domestic household waste (per m³)		NEW	
Income code	Mixed (unsorted) general waste) (per m³)		NEW	
Income code	Domestic greenwaste (per m³)		Free of Charge	
	Cemetery Charges			
1052100	Copy, transfer or renewal of right of burial	$ 30.00	$ 3.00	$ 33.00
1052100	Reserve or purchase land for grave, including right of burial	$ 400.00	$ 40.00	$ 440.00
1052100	Grave internment fees, week day	$ 727.27	$ 72.73	$ 800.00
1052100	Grave internment fees, weekends and public holidays	$ 1,000.00	$ 100.00	$ 1,100.00
1052100	Grave internment fees, additional fee for short notice (less than 3 days)	$ 181.82	$ 18.18	$ 200.00
1052100	Reserve or purchase of Niche Wall allocation, including right of burial	$ 50.00	$ 5.00	$ 55.00
1052100	Niche Wall interment including plaque installation, week day	$ 100.00	$ 10.00	$ 110.00
1052100	Niche Wall interment including plaque installation, weekends and public holidays	$ 200.00	$ 20.00	$ 220.00
1052100	Burial plaques	Cost + 10%		
1052100	Re-opening of grave, week day	$ 727.27	$ 72.73	$ 800.00
1052100	Re-opening of grave, weekends	$ 1,000.00	$ 100.00	$ 1,100.00
1052100	Re-internment of ashes	$ 40.91	$ 4.09	$ 45.00
1052100	Exhumation fee	$ 36.36	$ 3.64	$ 40.00
1052100	Funeral booking Fee - late notice charge (less than 24 hours)	$ 44.55	$ 4.45	$ 49.00
1052100	Permit to erect monuments, headstones or memorials	$ 27.27	$ 2.73	$ 30.00
	Community Resource Centre			
	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			
1052133	Meeting room, daily rate (8h)	$ 127.27	$ 12.73	$ 140.00
1052133	Meeting room, half-day (up to 4 hours)	$ 63.64	$ 6.36	$ 70.00
1052133	Meeting room, per hour	$ 18.18	$ 1.82	$ 20.00
1052133	Hot office, daily rate	$ 22.73	$ 2.27	$ 25.00
1052133	Hot office, half-day (up to 4 hours)	$ 13.64	$ 1.36	$ 15.00
1052133	Hot office, per hour	$ 4.55	$ 0.45	$ 5.00
1052510	Set up/ pack up per hour of staff time (during normal busness 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			
1052131	Ladies Long Lunch	$ 100.00	$ 10.00	$ 110.00
1052131	School Holiday Activities	$ 4.55	$ 0.45	$ 5.00
1052131	Triathlon Entry Adult	$ 9.09	$ 0.91	$ 10.00
1052131	Triathlon Entry Child	$ 4.55	$ 0.45	$ 5.00
1052131	Community Markets Stall holder	$ 9.09	$ 0.91	$ 10.00
1052521	Workshop/Training/Other event	Cost + 20%		

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

	FEE DESCRIPTION		Ex-GST	GST	TOTAL
			Updtaed	***Nov. 2026***	
Community Resource Centre - Photocopying/Printing					
1052126	Black and White, single sided (A4)	* | ^	$ 0.18	$ 0.02	$ 0.20
1052126	Black and White, double sided (A4)	* | ^	$ 0.27	$ 0.03	$ 0.30
1052126	Black and White, single sided (A3)	* | ^	$ 0.27	$ 0.03	$ 0.30
1052126	Black and White, double sided (A3)	* | ^	$ 0.41	$ 0.04	$ 0.45
1052126	Colour, single sided (A4)	* | ^	$ 0.36	$ 0.04	$ 0.40
1052126	Colour, double sided (A4)	* | ^	$ 0.55	$ 0.05	$ 0.60
1052126	Colour, single sided (A3)	* | ^	$ 0.73	$ 0.07	$ 0.80
1052126	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)					
1052126	Coloured paper, A4	^	$ 0.45	$ 0.05	$ 0.50
1052126	Coloured paper, A3	^	$ 0.91	$ 0.09	$ 1.00
1052126	Coloured card, A4	^	$ 0.45	$ 0.05	$ 0.50
1052126	Coloured card, A3	^	$ 0.91	$ 0.09	$ 1.00
1052126	Envelopes, plain DL	^	$ 0.45	$ 0.05	$ 0.50
1052126	Envelopes, C4 (A4)	^	$ 0.91	$ 0.09	$ 1.00
1052126	Labels (per sheet)	^	$ 3.18	$ 0.32	$ 3.50
1052126	Mondi card, A4	^	$ 0.45	$ 0.05	$ 0.50
1052126	Mondi card, A3	^	$ 0.91	$ 0.09	$ 1.00
1052126	Photo paper - Smooth Ilford Pearl	^	$ 3.18	$ 0.32	$ 3.50
1052126	Special Peterkin paper	^	$ 0.45	$ 0.05	$ 0.50
1052126	Special Peterkin card	^	$ 0.91	$ 0.09	$ 1.00
1052126	Special Peterkin envelope	^	$ 0.45	$ 0.05	$ 0.50
1052126	White paper (A4)	^	$ 0.09	$ 0.01	$ 0.10
1052126	White paper (A3)	^	$ 0.45	$ 0.05	$ 0.50
1052126	White paper, ream (A4)	^	$ 7.73	$ 0.77	$ 8.50
1052126	Custom Sizes for all Paper Types		cost + 30%		
Community Resource Centre - Laminating					
1052126	A4 pages	^	$ 2.73	$ 0.27	$ 3.00
1052126	A3 pages	^	$ 5.00	$ 0.50	$ 5.50
1052126	Non-standard sheets (per metre)	^	$ 14.09	$ 1.41	$ 15.50
Community Resource Centre - Binding					
1052126	Up to 50 pages	^	$ 6.36	$ 0.64	$ 7.00
1052126	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 'Narembeen'		$ 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					
1052127	All merchandise		Cost + 30%		
1052127	Custom order merchandise		Cost + 30%		
1052127	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

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

	FEE DESCRIPTION		Ex-GST	GST	TOTAL
			Updtaed	***Nov. 2026***	
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					
The 2026/2027 pool fees have been waived due to community contribution from Go Narembeen.					
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	$ 2.50
1122200	Adults (16+)		$ 4.55	$ 0.45	$ 5.00
1122200	Senior / Concession (seniors and health care)		$ 2.73	$ 0.27	$ 3.00
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	$ 315.00
1122200	Season - Adult		$ 190.91	$ 19.09	$ 210.00
1122200	Season - Child		$ 95.45	$ 9.55	$ 105.00
1122200	Season - Concession		$ 114.55	$ 11.45	$ 126.00
1122200	Monthly - Family		$ 109.09	$ 10.91	$ 120.00
1122200	Monthly - Adult		$ 54.55	$ 5.45	$ 60.00
1122200	Monthly - Child		$ 27.27	$ 2.73	$ 30.00
1122200	Monthly - Concession		$ 32.73	$ 3.27	$ 36.00
Community Gym					
1132150	Annual Gym Membership		$ 200.00	$ 20.00	$ 220.00
1132150	Annual Gym Membership - Concession		$ 120.00	$ 12.00	$ 132.00
1132150	3 Monthly Gym Membership		$ 63.64	$ 6.36	$ 70.00
1132150	3 Monthly Gym Membership - Concession		$ 38.18	$ 3.82	$ 42.00
1132150	Monthly Gym Membership		$ 25.45	$ 2.55	$ 28.00
1132150	Monthly Gym Membership - Concession		$ 15.27	$ 1.53	$ 16.80
1132150	Casual Gym Usage per visit		$ 6.36	$ 0.64	$ 7.00
1132150	Gym Induction Fees - New Members including Shire Staff		$ 27.27	$ 2.73	$ 30.00
n/a	Swipe Card Bond (refundable)		$ 50.00	$ -	$ 50.00
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	$ 27.50
1112100	24 hour hire charge		$ 50.00	$ 5.00	$ 55.00
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	$ 55.00
1112100	24 hour hire charge		$ 100.00	$ 10.00	$ 110.00
1112100	Hourly hire charge		$ 28.64	$ 2.86	$ 31.50
Equipment Hire (Community Groups, Clubs 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

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

	FEE DESCRIPTION	Ex-GST	GST	TOTAL
		Updtaed	***Nov. 2026***	
	**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	$ -	$ 200.00
1052400	Hire charge (per km) - conditions apply	$ 0.80	$ 0.08	$ 0.88
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	$ -	$ 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)	$ 6.00	$ -	$ 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
Caravan Park				
1322100	Camping spot at caravan park or town oval - permission on a case-by-case basis (daily fee)	$ 4.55	$ 0.45	$ 5.00
1322100	Powered Site (Per Week)	$ 136.36	$ 13.64	$ 150.00
1322100	Powered Site (Per Day)	$ 27.27	$ 2.73	$ 30.00
1322100	Unpowered Site (Per Week)	$ 45.45	$ 4.55	$ 50.00
1322100	Unpowered Site (Per Day)	$ 9.09	$ 0.91	$ 10.00
1322100	Onsite Cabins - 1 Bedroom (per day)	$ 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
Saleyard				
1342100	Saleyard rental fee (per head)	$ 0.91	$ 0.09	$ 1.00
Trailer-Mounted Community Equipment				
1322110	Trailer-mounted generator, daily hire charge (community groups)	No charge		
1322110	Trailer-mounted generator, daily hire charge (individuals and commercial entities)	$ 100.00	$ 10.00	$ 110.00
1322110	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 $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				
Commercial Buildings				
	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 Churhcill 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 Sreet Factory Unit	$ 181.82	$ 18.18	$ 200.00
	2/10-12 Doreen Sreet 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 $500k		
1042600	Development Application - $2.5 million - $5 million	$7,161 plus 0.206% for every $1 in excess of $2.5million		

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

	FEE DESCRIPTION		Ex-GST	GST	TOTAL
			Updtaed	***Nov. 2026***	
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 Narembeen					
Fees as per *Building Services (Complain Resolution and Administration) Regulations 2011*, Section 12)					
1332200	BSL for building or demolition permit - value of work less than $45,000	*	$ 61.65	$ -	$ 61.65
1332200	BSL for building or demolition permit - value of work more than $45,000	*	0.137% of the value of the work		
1332200	BSL for occupancy permit or approval certificate under sections 47, 49, 50 or 52 of the *Building*		$ 61.65	$ -	$ 61.65
1332200	BSL for occupancy permit or approval certificate under sections 51 of the *Building Act 2011* - value of work less than $45,000		$ 123.30	$ -	$ 123.30
1332200	BSL for occupancy permit or approval certificate under sections 51 of the *Building Act 2011* - value of work more than $45,000		0.274% of the value of the work		
Building and Demolition Permits					
Fees as per *Building Regulations 2012, Schedule 2, Division 1*					
1332200	Certified application for a building permit For building work for a Class 1 or Class 10 building or incidental structure.	*	0.19% of the estimated value of the building work (inc. GST). Minimum charge of $121.00		
1332200	Certified application for a building permit For building work for a Class 2 to Class 9 building or incidental structure.	*	0.09% of the estimated value of the building work (inc. GST). Minimum charge of $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

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

	FEE DESCRIPTION		Ex-GST	GST	TOTAL
			Updtaed	***Nov. 2026***	
1332200	Inspection of private pools exceeding 300mm in depth as per *Building Regulations 2012, Regulation 53*		$ 58.45	$ -	$ 58.45
1332200	Application for battery powered smoke alarm as per *Building Regulations 2012, Regulation 61*		$ 179.40	$ -	$ 197.00
Shire of Narembeen 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	$ 20.00	$ 220.00
4222000	Executive Manager Infrastructure Services	^^	$ 200.00	$ 20.00	$ 220.00
4222000	Chief Executive Officer	^^	$ 250.00	$ 20.00	$ 275.00
Labour (Ordinary Hours)					
1412400	Works Crew	*	$ 68.18	$ 6.82	$ 75.00
1412400	Cleaners	*	$ 68.18	$ 6.82	$ 75.00
1412400	Mechanic	*	$ 100.00	$ 10.00	$ 110.00
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*

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

FEE DESCRIPTION	Ex-GST	GST	TOTAL
	Updtaed	***Nov. 2026***	

****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.