

Our Vision: Together we create the opportunity to grow



Our Goals:

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

ANNUAL BUDGET 2020-21

SHIRE OF NAREMBEEN



1 Longhurst Street
Narembeen WA 6369
Phone: (08) 9064 7308
Fax: (08) 9064 7037
Email: admin@narembeen.wa.gov.au

SHIRE OF NAREMBEEN

2020/2021 ANNUAL BUDGET

INTRODUCTION



Dear Ratepayers

We are pleased to present the Shire of Narembreen's 2020/2021 Annual Budget.

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

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

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

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

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

The budget document includes capital expenditure of \$6.5m and operational expenditure of \$7m.

Key highlights for the 2020/2021 financial year will include:

- The completion of landscaping, signage, and major upgrades at the Narembreen Cemetery
- A full refurbishment of the Caravan Park Amenities and the Apex Park Precinct including Public Toilets
- Implementation of renewal energy solutions at Shire properties
- Significant investment in Road and Footpath Infrastructure
 - Merredin-Narembreen Road
 - Townsite Intersection Safety Initiative
 - Longhurst Street
 - Soldiers Road
 - Kondinin-Narembreen Road

1 Longhurst Street,
Narembreen WA 6369

T (08) 9064 7308
F (08) 9064 7037

www.narembreen.wa.gov.au

SHIRE OF NAREMBEEN

2020/2021 ANNUAL BUDGET

INTRODUCTION



- Installation of a dual use footpath along Currall Street to improve access from the main shopping precinct to the sporting precinct.

This financial year will see the Shire undertake a major renovation of the Caravan Park and Apex Park Precinct to improve the general amenities available to tourists and improve the recreation facilities available for the community. This project will link nicely with the road and footpath upgrades in the area and previous years' work renovating the Lesser Hall Precinct and Road Board Building. This project has been made possible through generous Australian Government – Department of Industry, Science, Energy and Resources – Drought Community Program Funding.

The Shire has acknowledged the uncertainty caused by the effects of COVID-19 and has implemented a Financial Hardship Policy for those significantly affected by the virus to apply for concessions in line with new legislation. The Shire has also provided a discount on the renewal of annual memberships for Gym members affected by the COVID closure and to further boost the wellbeing of the town all sporting club ground fees have been waived for next financial year.

The Shire has implemented a modest 0.5% rate in the dollar increase across both GRV and UV properties and increased the minimum rate by \$10 to \$465. With its long-term financial sustainability in mind the Shire has also reduced the discount for the on-time payment of rates in full to 2%. Overall, the Shire expects \$1.8m in income from rates to fund its budget deficiency.

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

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

Yours Faithfully,

Cr Rhonda Cole
Shire President

Christopher Jackson
Chief Executive Officer

1 Longhurst Street,
Narembeen WA 6369

T (08) 9064 7308
F (08) 9064 7037

www.narembeen.wa.gov.au

SHIRE OF NAREMBEEN

BUDGET

FOR THE YEAR ENDED 30 JUNE 2021

LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

Statement of Comprehensive Income by Nature or Type	2
Basis of Preparation	3
Statement of Comprehensive Income by Program	4
Statement of Cash Flows	6
Rate Setting Statement	7
Notes to the Budget	9-27
Operating Activities	28-44
Non-Operating Activities	45-47
Schedule of Fees and Charges	48-56

SHIRE'S VISION

Together we create the opportunity to grow

SHIRE OF NAREMBEEN
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
Revenue				
Rates	1(a)	1,812,034	1,756,394	1,730,783
Operating grants, subsidies and contributions	9(a)	1,695,704	2,791,655	1,726,840
Fees and charges	8	487,665	528,958	597,286
Interest earnings	10(a)	58,219	57,071	79,100
Other revenue	10(b)	26,500	51,035	0
		4,080,122	5,185,113	4,134,009
Expenses				
Employee costs		(2,042,607)	(1,805,551)	(2,039,181)
Materials and contracts		(1,459,914)	(1,319,881)	(1,402,821)
Utility charges		(266,360)	(231,239)	(288,200)
Depreciation on non-current assets	5	(2,994,990)	(3,008,681)	(2,834,942)
Interest expenses	10(d)	(47,078)	(38,261)	(51,750)
Insurance expenses		(183,936)	(182,673)	(211,633)
Other expenditure		(19,500)	(4,715)	(16,500)
		(7,014,385)	(6,591,001)	(6,845,027)
Subtotal		(2,934,263)	(1,405,888)	(2,711,018)
Non-operating grants, subsidies and contributions	9(b)	4,569,184	1,214,542	1,300,067
Profit on asset disposals	4(b)	14,500	109,378	70,000
Loss on asset disposals	4(b)	(26,390)	(6,093)	(5,100)
		4,557,294	1,317,827	1,364,967
Net result		1,623,031	(88,061)	(1,346,051)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		1,623,031	(88,061)	(1,346,051)

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

SHIRE OF NAREMBEEN FOR THE YEAR ENDED 30 JUNE 2021

BASIS OF PREPARATION

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

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

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 12 to the budget.

2019/20 ACTUAL BALANCES

Balances shown in this budget as 2019/20 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2020 the following new accounting policies are to be adopted and may impact the preparation of the budget:

- AASB 1059 Service Concession Arrangements: Grantors
- AASB 2018-7 Amendments to Australian Accounting Standards - Materiality

AASB 1059 is not expected to impact the annual budget. Specific impacts of AASB 2018-7 have not been identified.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES RATES

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

SERVICE CHARGES

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

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

PROFIT ON ASSET DISPOSAL

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

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

FEES AND CHARGES

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

EXPENSES

EMPLOYEE COSTS

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

MATERIALS AND CONTRACTS

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

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

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

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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

OTHER EXPENDITURE

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

SHIRE OF NAREMBEEN
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
Revenue	1,8,9(a),10(a),10(b)	\$	\$	\$
Governance		38,000	33,607	47,000
General purpose funding		2,964,588	3,952,879	2,926,715
Law, order, public safety		69,500	77,889	80,566
Health		0	0	0
Housing		46,219	96,278	77,742
Community amenities		306,111	335,262	303,098
Recreation and culture		49,300	68,620	32,954
Transport		202,000	203,417	186,580
Economic services		312,450	324,945	358,450
Other property and services		91,954	92,216	120,904
		4,080,122	5,185,113	4,134,009
Expenses excluding finance costs	4(a),5,10(c),(e),(f)			
Governance		(220,378)	(204,819)	(211,618)
General purpose funding		(159,322)	(127,966)	(149,660)
Law, order, public safety		(218,827)	(217,848)	(197,098)
Health		(154,368)	(140,213)	(141,445)
Housing		(171,514)	(158,141)	(177,728)
Community amenities		(889,542)	(794,532)	(806,434)
Recreation and culture		(1,238,392)	(1,048,628)	(1,130,942)
Transport		(3,253,217)	(3,092,700)	(3,272,331)
Economic services		(532,337)	(454,319)	(513,367)
Other property and services		(129,410)	(313,574)	(192,654)
		(6,967,307)	(6,552,740)	(6,793,277)
Finance costs	6(a),10(d)			
Governance		(717)	(757)	(1,112)
Housing		(1,219)	(623)	(2,742)
Recreation and culture		(45,142)	(36,881)	(47,896)
		(47,078)	(38,261)	(51,750)
Subtotal		(2,934,263)	(1,405,888)	(2,711,018)
Non-operating grants, subsidies and contributions	9(b)	4,569,184	1,214,542	1,300,067
Profit on disposal of assets	4(b)	14,500	109,378	70,000
(Loss) on disposal of assets	4(b)	(26,390)	(6,093)	(5,100)
		4,557,294	1,317,827	1,364,967
Net result		1,623,031	(88,061)	(1,346,051)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		1,623,031	(88,061)	(1,346,051)

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

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

OBJECTIVE

GOVERNANCE

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

ACTIVITIES

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

GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

LAW, ORDER, PUBLIC SAFETY

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

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

HEALTH

To provide an operational framework for environmental and community health.

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

HOUSING

The provision of housing to staff.

Maintenance of staff and rental housing.

COMMUNITY AMENITIES

The provision of services required by the community.

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

RECREATION AND CULTURE

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

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

TRANSPORT

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

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

ECONOMIC SERVICES

To help promote the Shire and its economic wellbeing.

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

OTHER PROPERTY AND SERVICES

To monitor and control Council's overheads operating account.

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

SHIRE OF NAREMBEEN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		1,812,034	1,742,402	1,730,783
Operating grants, subsidies and contributions		1,888,228	3,832,138	2,651,840
Fees and charges		487,665	528,958	597,286
Interest earnings		58,219	57,071	79,100
Goods and services tax		500,000	503,156	-
Other revenue		33,910	51,035	(20,000)
		4,780,056	6,714,760	5,039,009
Payments				
Employee costs		(2,042,607)	(1,805,551)	(2,039,181)
Materials and contracts		(1,659,848)	(1,304,524)	(1,402,821)
Utility charges		(266,360)	(231,239)	(288,200)
Interest expenses		(47,078)	(26,142)	(51,750)
Insurance expenses		(183,936)	(182,673)	(211,633)
Goods and services tax		(500,000)	(506,283)	-
Other expenditure		(19,500)	(4,715)	(16,500)
		(4,719,329)	(4,061,127)	(4,010,085)
Net cash provided by (used in) operating activities	3	60,727	2,653,633	1,028,924
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for loans - clubs/institutions current	6	80,000	18,790	-
Payments for purchase of property, plant & equipment	4(a)	(1,157,000)	(1,265,627)	(1,803,174)
Payments for construction of infrastructure	4(a)	(5,380,406)	(1,914,456)	(1,754,877)
Non-operating grants, subsidies and contributions		4,569,184	1,217,047	1,300,067
Proceeds from sale of plant and equipment	4(b)	148,999	195,455	206,000
Proceeds on loans - clubs/institutions current	6(a)	(80,000)	(18,790)	-
Proceeds on disposal of financial assets at fair value through profit and loss		-	65,000	-
Net cash provided by (used in) investing activities		(1,819,223)	(1,702,581)	(2,051,984)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(76,618)	(69,235)	(69,000)
Proceeds on other loans and receivables ssl		7,410	3,580	-
Proceeds from new borrowings	6(b)	80,000	18,790	20,000
Net cash provided by (used in) financing activities		10,792	(46,865)	(49,000)
Net increase (decrease) in cash held		(1,747,705)	904,187	(1,072,060)
Cash at beginning of year		4,670,043	3,765,856	3,653,966
Cash and cash equivalents at the end of the year	3	2,922,338	4,670,043	2,581,906

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

SHIRE OF NAREMBEEN
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)		1,477,705	1,892,362	1,830,991
Revenue from operating activities (excluding rates)		1,477,705	1,892,362	1,830,991
Governance		38,000	33,607	47,000
General purpose funding		1,152,554	2,196,485	1,195,932
Law, order, public safety		69,500	77,889	80,566
Health		14,000	0	0
Housing		46,219	96,278	77,742
Community amenities		306,111	335,262	303,098
Recreation and culture		49,300	68,620	32,954
Transport		202,000	203,417	186,580
Economic services		312,450	324,945	358,450
Other property and services		92,454	201,594	190,904
		2,282,588	3,538,097	2,473,226
Expenditure from operating activities		(224,572)	(211,669)	(212,830)
Governance		(224,572)	(211,669)	(212,830)
General purpose funding		(159,322)	(127,966)	(149,660)
Law, order, public safety		(218,827)	(217,848)	(197,098)
Health		(154,368)	(140,213)	(141,445)
Housing		(172,733)	(158,764)	(180,470)
Community amenities		(889,542)	(794,532)	(806,434)
Recreation and culture		(1,283,534)	(1,085,509)	(1,178,838)
Transport		(3,253,217)	(3,092,700)	(3,272,331)
Economic services		(532,337)	(454,319)	(513,367)
Other property and services		(152,323)	(313,574)	(197,654)
		(7,040,775)	(6,597,094)	(6,850,127)
Non-cash amounts excluded from operating activities	2 (a)(i)	3,006,880	2,905,396	2,770,042
Amount attributable to operating activities		(273,602)	1,738,761	224,132
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	9(b)	4,569,184	1,214,542	1,300,067
Purchase property, plant and equipment	4(a)	(1,157,000)	(1,265,627)	(1,803,174)
Purchase and construction of infrastructure	4(a)	(5,380,406)	(1,914,456)	(1,754,877)
Proceeds from disposal of assets	4(b)	148,999	195,455	206,000
Proceeds from self supporting loans	7	80,000	18,790	20,000
Advances of self supporting loans	6(a)	(80,000)	(18,790)	(20,000)
Amount attributable to investing activities		(1,819,223)	(1,770,086)	(2,051,984)
FINANCING ACTIVITIES				
Repayment of borrowings	6(a)	(76,618)	(69,235)	(69,000)
Self Supporting Loan Principal reimbursed	6(a)	7,410	3,580	0
Proceeds from new borrowings	6(b)	80,000	18,790	20,000
Transfers to cash backed reserves (restricted assets)	7	(20,000)	(200,498)	(53,931)
Transfers from cash backed reserves (restricted assets)	7	290,000	0	200,000
Amount attributable to financing activities		280,792	(247,364)	97,069
Budgeted deficiency before general rates		(1,812,034)	(278,689)	(1,730,783)
Estimated amount to be raised from general rates	1(a)	1,812,034	1,756,394	1,730,783
Net current assets at end of financial year - surplus/(deficit)	2 (a)(iii)	0	1,477,705	0

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

SHIRE OF NAREMBEEN
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2021

NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
OPERATING ACTIVITIES			
Net current assets at start of financial year - surplus/(deficit)	1,477,705	1,892,362	1,830,991
	1,477,705	1,892,362	1,830,991
Revenue from operating activities (excluding general rates)			
Operating grants, subsidies and contributions	9(a) 1,695,704	2,791,655	1,726,840
Fees and charges	8 487,665	528,958	597,286
Interest earnings	10(a) 58,219	57,071	79,100
Other revenue	10(b) 26,500	51,035	0
Profit on asset disposals	4(b) 14,500	109,378	70,000
	2,282,588	3,538,097	2,473,226
Expenditure from operating activities			
Employee costs	(2,042,607)	(1,805,551)	(2,039,181)
Materials and contracts	(1,459,914)	(1,319,881)	(1,402,821)
Utility charges	(266,360)	(231,239)	(288,200)
Depreciation on non-current assets	5 (2,994,990)	(3,008,681)	(2,834,942)
Interest expenses	10(d) (47,078)	(38,261)	(51,750)
Insurance expenses	(183,936)	(182,673)	(211,633)
Other expenditure	(19,500)	(4,715)	(16,500)
Loss on asset disposals	4(b) (26,390)	(6,093)	(5,100)
	(7,040,775)	(6,597,094)	(6,850,127)
Operating activities excluded from budgeted deficiency			
Non-cash amounts excluded from operating activities	2 (a)(i) 3,006,880	2,905,396	2,770,042
Amount attributable to operating activities	(273,602)	1,738,761	224,132
INVESTING ACTIVITIES			
Non-operating grants, subsidies and contributions	9(b) 4,569,184	1,214,542	1,300,067
Purchase investment property	4(a) 0	0	0
Purchase property, plant and equipment	4(a) (1,157,000)	(1,265,627)	(1,803,174)
Purchase and construction of infrastructure	4(a) (5,380,406)	(1,914,456)	(1,754,877)
Proceeds from disposal of assets	4(a) 148,999	195,455	206,000
Proceeds from self supporting loans	4(b) 80,000	18,790	20,000
Advances of self supporting loans	(80,000)	(18,790)	(20,000)
Amount attributable to investing activities	(1,819,223)	(1,770,086)	(2,051,984)
FINANCING ACTIVITIES			
Repayment of borrowings	6(a) (76,618)	(69,235)	(69,000)
Self Supporting Loan Principal reimbursed	6(a) 7,410	3,580	0
Proceeds from new borrowings	6(b) 80,000	18,790	20,000
Transfers to cash backed reserves (restricted assets)	7 (20,000)	(200,498)	(53,931)
Transfers from cash backed reserves (restricted assets)	7 290,000	0	200,000
Amount attributable to financing activities	280,792	(247,364)	97,069
Budgeted deficiency before general rates	(1,812,034)	(278,689)	(1,730,783)
Estimated amount to be raised from general rates	1(a) 1,812,034	1,756,394	1,730,783
Net current assets at end of financial year - surplus/(deficit)	2 (a)(iii) 0	1,477,705	0

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

NOTES TO AND FORMING PART OF THE STATUTORY BUDGET 2020-21

SHIRE OF NAREMBEEN



SHIRE OF NAREMBEEN
NOTES TO AND FORMING PART OF THE STATUTORY BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

Note 1	Rates	10
Note 2	Net Current Assets	13
Note 3	Reconciliation of Cash	16
Note 4(a)	Asset Acquisitions	17
Note 4(b)	Asset Disposals	18
Note 5	Asset Depreciation	19
Note 6	Borrowings	20
Note 7	Reserves	22
Note 8	Fees and Charges	23
Note 9	Grant Revenue	23
Note 10	Other Information	24
Note 11	Interests in Joint Arrangements	25
Note 12	Trust	26
Note 13	Significant Accounting Policies - Other Information	27
	Operating Activities	28-44
	Non-Operating Activities	45-47
	Schedule of Fees and Charges	48-56

SHIRE OF NAREMBEEN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2020/21 Budgeted rate revenue	2020/21 Budgeted interim rates	2020/21 Budgeted back rates	2020/21 Budgeted total revenue	2019/20 Actual total revenue	2019/20 Budget total revenue
	\$		\$	\$	\$	\$	\$	\$	\$
Differential general rate or general rate									
Gross rental valuations									
GRV - Town	0.116319	224	1,911,548	222,349	-	-	222,349	220,230	218,901
Unimproved valuations									
UV - Rural	0.014482	324	107,403,000	1,555,410	-	-	1,555,410	1,528,164	1,525,442
UV - Mining	0.014482	3	141,542	2,050	-	-	2,050	1,777	1,294
Sub-Totals		551	109,456,090	1,779,809	-	-	1,779,809	1,750,171	1,745,637
Minimum									
Minimum payment									
Gross rental valuations									
GRV - Town	465	14	8,210	6,510	-	-	6,510	6,370	6,825
Unimproved valuations									
UV - Rural	465	44	604,600	20,460	-	-	20,460	20,930	20,930
UV - Mining	465	24	235,957	11,160	-	-	11,160	10,465	10,920
Sub-Totals		82	848,767	38,130	-	-	38,130	37,765	38,675
		633	110,304,857	1,817,939	-	-	1,817,939	1,787,936	1,784,312
Discounts (Refer note 1(e))							(27,269)	(52,820)	(53,529)
Total amount raised from general rates							1,790,670	1,735,116	1,730,783
Ex-gratia rates							21,364	21,278	21,278
Total amount raised from other rates							21,364	21,278	21,278
Total rates							1,812,034	1,756,394	1,752,061

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

The general rates detailed for the 2020/21 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

1. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Payment in Full	31/08/2020	0	0.0%	8.0%
Option two				
Instalment 1				
Instalment 2				
Option two				
Instalment 1	31/08/2020	0	0.0%	8.0%
Instalment 2	03/11/2020	10	5.5%	8.0%
Instalment 3	08/01/2021	10	5.5%	8.0%
Instalment 4	26/03/2021	10	5.5%	8.0%

	2020/21 Budget revenue	2019/20 Actual revenue	2019/20 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	3,000	2,380	3,000
Instalment plan interest earned	4,500	4,049	5,000
Unpaid rates and service charge interest earned	12,000	11,677	19,600
	19,500	18,106	27,600

SHIRE OF NAREMBEEN
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2021

1. RATES AND SERVICE CHARGES (CONTINUED)

(e) Rates discounts

Rate or fee to which discount is granted	Discount %	Discount (\$)	2020/21 Budget	2019/20 Actual	2019/20 Budget	Circumstances in which discount is granted
			\$	\$	\$	
Rates discount for prompt payment	2.0%	27,269	27,269	52,820	53,529	If all rates and charges appearing on the rates notice (including arrears) are paid in full within 35 days of issue of the rate assessment notice. On or before 31 August 2020.

The Shire does not anticipate any waivers or concessions for the year ended 30 June 2021.

SHIRE OF NAREMBEEN
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2021

2 (a). NET CURRENT ASSETS

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.

Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
	\$	\$	\$
(i) Operating activities excluded from budgeted deficiency			
The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.			
Adjustments to operating activities			
Less: Profit on asset disposals	4(b) (14,500)	(109,378)	(70,000)
Add: Loss on disposal of assets	4(b) 26,390	6,093	5,100
Add: Depreciation on assets	5 2,994,990	3,008,681	2,834,942
Non cash amounts excluded from operating activities	3,006,880	2,905,396	2,770,042
(ii) Current assets and liabilities excluded from budgeted deficiency			
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement.			
Adjustments to net current assets			
Less: Cash - restricted reserves	3 (2,530,207)	(2,800,207)	(2,453,638)
Less: Current assets not expected to be received at end of year			
- Land held for resale	(370,000)	(370,000)	(370,000)
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	6,763	69,208	44,476
Add: Movement in provisions between current and non-current provisions	-	-	20,000
Total adjustments to net current assets	(2,893,444)	(3,100,999)	(2,759,162)

2 (a). NET CURRENT ASSETS (CONTINUED)

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

	Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
		\$	\$	\$
(iii) Composition of estimated net current assets				
Current assets				
Cash and cash equivalents- unrestricted	3	392,131	1,669,902	128,268
Cash and cash equivalents - restricted				
Cash backed reserves	3	2,530,207	2,800,207	2,453,638
Unspent grants, subsidies and contributions	9	-	199,934	-
Financial assets - at Amortised costs		-	7,410	-
Receivables		210,965	210,965	248,868
Inventories		376,024	376,024	384,932
		3,509,327	5,264,442	3,215,706
Less: current liabilities				
Trade and other payables		(257,087)	(57,153)	(71,363)
Contract liabilities		-	(199,934)	-
Long term borrowings		(6,763)	(76,618)	(44,476)
Provisions		(352,033)	(352,033)	(340,705)
		(615,883)	(685,738)	(456,544)
Net current assets		2,893,444	4,578,704	2,759,162
Less: Total adjustments to net current assets	2 (a)(ii)	(2,893,444)	(3,100,999)	(2,759,162)
Closing funding surplus / (deficit)		-	1,477,705	-

2 (b). NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire of Narembeen becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

CONTRACT ASSETS

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

PROVISIONS

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

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

INVENTORIES

General

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

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

Superannuation

The Shire of Narembeen contributes to a number of superannuation funds on behalf of employees.

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

LEASE LIABILITIES

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

TRADE AND OTHER RECEIVABLES

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

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

LAND HELD FOR RESALE

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

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

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

CONTRACT LIABILITIES

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

SHIRE OF NAREMBEEN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

3. RECONCILIATION OF CASH

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

Note	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Cash at bank and on hand	2,922,338	4,670,043	2,581,906
	2,922,338	4,670,043	2,581,906
- Unrestricted cash and cash equivalents	392,131	1,669,902	128,268
- Restricted cash and cash equivalents	2,530,207	3,000,141	2,453,638
	2,922,338	4,670,043	2,581,906
The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents:			
Reserves - Long Service Leave Reserve	264,826	262,248	257,409
Reserves - Infrastructure	1,235,624	1,377,188	1,144,974
Reserves - Land Development	71,848	71,325	21,408
Reserves - Plant Reserve	478,625	564,567	552,769
Reserves - Avoca Farm/Wadderin Reserve	45,909	45,453	45,719
Reserves - Recreation Reserve	169,153	167,723	143,286
Reserves - Housing Reserve	133,136	181,666	172,662
Heritage Reserve	20,270	20,168	10,152
Medical Reserve Funds	90,617	89,768	85,259
Bendering Landfill Renewal Reserve	20,199	20,101	20,000
Contract Liability	9 -	199,934	-
	2,530,207	3,000,141	2,453,638
Reconciliation of net cash provided by operating activities to net result			
Net result	1,623,031	(88,061)	(1,346,051)
Depreciation	5 2,994,990	3,008,681	2,834,942
(Profit)/loss on sale of asset	4(b) 11,890	(103,285)	(64,900)
(Increase)/decrease in receivables	-	1,023,364	(20,000)
(Increase)/decrease in contract assets	-	0	925,000
Increase/(decrease) in payables	- 199,934	27,476	-
Increase/(decrease) in contract liabilities	199,934	(199,934)	-
Non-operating grants, subsidies and contributions	(4,569,184)	(1,014,608)	(1,300,067)
Net cash from operating activities	60,727	2,653,633	1,028,924

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

SHIRE OF NAREMBEEN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program								2020/21 Budget total	2019/20 Actual total	2019/20 Budget total
	Governance	Health	Housing	Community amenities	Recreation And Culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<i>Property, Plant and Equipment</i>											
Buildings - Non Specialised	-	-	293,500	-	-	-	-	-	293,500	23,711	1,164,174
Buildings - Specialised	15,000	-	-	20,000	-	-	144,000	-	179,000	590,906	-
Furniture & Equipment	25,000	15,000	-	-	9,500	-	-	-	49,500	15,698	57,500
Plant & Equipment	45,000	45,000	-	-	-	485,000	-	60,000	635,000	635,313	581,500
	85,000	60,000	293,500	20,000	9,500	485,000	144,000	60,000	1,157,000	1,265,627	1,803,174
<i>Infrastructure</i>											
Roads, Parks, Airstrip etc	-	-	-	-	-	3,900,965	-	-	3,900,965	1,545,759	1,681,877
Infrastructure - Footpaths	-	-	-	-	-	146,000	-	-	146,000	-	73,000
Other Infrastructure	-	-	-	-	-	-	-	-	-	59,023	-
Infrastructure - Parks & Ovals	-	-	-	546,000	787,441	-	-	-	1,333,441	309,673	-
Total acquisitions	85,000	60,000	293,500	566,000	796,941	4,531,965	144,000	60,000	6,537,406	3,180,083	3,558,051

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

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

SHIRE OF NAREMBEEN
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2021

4. FIXED ASSETS

(b) Disposals of Assets

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

	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss	2019/20 Actual Net Book Value	2019/20 Actual Sale Proceeds	2019/20 Actual Profit	2019/20 Actual Loss	2019/20 Budget Net Book Value	2019/20 Budget Sale Proceeds	2019/20 Budget Profit	2019/20 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Governance	27,477	24,000	-	(3,477)	31,548	25,455	-	(6,093)	36,040	35,940	-	(100)
Health	-	14,000	14,000	-	-	-	-	-	-	-	-	-
Other property and services	133,412	110,999	500	(22,913)	60,622	170,000	109,378	-	105,060	170,060	70,000	(5,000)
	160,889	148,999	14,500	(26,390)	92,170	195,455	109,378	(6,093)	141,100	206,000	70,000	(5,100)
By Class												
<i>Property, Plant and Equipment</i>												
Plant & Equipment	160,889	148,999	14,500	(26,390)	92,170	195,455	109,378	(6,093)	141,100	206,000	70,000	(5,100)
	160,889	148,999	14,500	(26,390)	92,170	195,455	109,378	(6,093)	141,100	206,000	70,000	(5,100)

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

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

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

SHIRE OF NAREMBEEN
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2021

5. ASSET DEPRECIATION

By Program

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

By Class

Buildings - Non Specialised
Buildings - Specialised
Furniture & Equipment
Plant & Equipment
Roads, Parks, Airstrip etc
Infrastructure - Footpaths
Infrastructure - Drainage
Infrastructure - Parks & Ovals

2020/21 Budget	2019/20 Actual	2019/20 Budget
\$	\$	\$
58,460	52,371	49,633
75,000	81,842	36,000
10,000	4,026	-
73,000	73,972	73,080
114,000	77,792	26,437
546,000	538,847	522,113
1,644,530	1,684,563	1,644,530
58,000	59,578	67,149
416,000	435,690	416,000
2,994,990	3,008,681	2,834,942
108,593	82,111	461,846
394,717	429,433	-
37,969	43,300	32,518
503,135	547,202	278,352
1,637,677	1,560,021	1,719,617
8,292	9,035	8,924
7,862	8,566	8,462
296,745	329,013	325,223
2,994,990	3,008,681	2,834,942

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

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

AMORTISATION

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

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

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

SHIRE OF NAREMBEEN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2020	2020/21 Budget New Loans	2020/21 Budget Principal Repayments	Budget Principal outstanding 30 June 2021	2020/21 Budget Interest Repayments	Actual Principal 1 July 2019	2019/20 Actual New Loans	2019/20 Actual Principal Repayments	Actual Principal outstanding 30 June 2020	2019/20 Actual Interest Repayments	Budget Principal 1 July 2019	2019/20 Budget New Loans	2019/20 Budget Principal Repayments	Budget Principal outstanding 30 June 2020	2019/20 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Governance																		
129 - Solar Panels	129	WATC	2.7%	29,252		14,985	14,267	717	44,965	-	15,713	29,252	757	44,965	-	14,590	30,375	1,112
Housing																		
Recreation and culture																		
125 - Swimming Pool	125	WATC	6.7%	180,467		20,987	159,480	11,710	200,119	-	19,652	180,467	10,793	200,119	-	19,652	180,467	13,045
128 - Recreation Centre	128	WATC	5.3%	639,755	-	33,237	606,518	33,237	670,045	-	30,290	639,755	26,088	670,044	-	30,290	639,754	34,851
				849,473	-	69,208	780,265	45,664	915,129	-	65,655	849,473	37,638	915,128	-	64,532	850,596	49,008
Self Supporting Loans																		
Housing																		
127 Aged Homes	127	WATC	4.23%	31,465	-	3,733	27,732	1,219	35,045	-	3,580	31,465	623	35,044	-	3,580	31,464	1,372
Recreation and culture																		
Mt Walker Tennis Courts	130	WATC	1.09%	18,790	-	3,677	18,790	195	-	18,790	-	18,790	-	-	20,000	888	19,112	1,370
Bowling Club	TBA	WATC	1.60%	-	80,000	-	80,000	-	-	-	-	-	-	-	-	-	-	-
				50,255	80,000	7,410	126,522	1,413	35,045	18,790	3,580	50,255	623	35,044	20,000	4,468	50,576	2,742
				899,728	80,000	76,618	906,787	47,078	950,173	18,790	69,235	899,728	38,261	950,172	20,000	69,000	901,172	51,750

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

SHIRE OF NAREMBEEN
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2021

6. INFORMATION ON BORROWINGS

(b) New borrowings - 2020/21

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Bowling Club	Treasury Corp	Debenture	10	1.6%	\$ 80,000	\$ 10,009	\$ 80,000	\$ -
					80,000	10,009	80,000	-

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30 June 2020 nor is it expected to have unspent borrowing funds as at 30 June 2021.

(d) Credit Facilities

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	200,000	200,000	200,000
Bank overdraft at balance date	-	-	-
Credit card limit	50,000	20,000	20,000
Credit card balance at balance date	(1,500)	(2,730)	-
Total amount of credit unused	248,500	217,270	220,000
Loan facilities			
Loan facilities in use at balance date	906,787	899,728	901,172

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

SHIRE OF NAREMBEEN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance	2019/20 Actual Opening Balance	2019/20 Actual Transfer to	2019/20 Actual Transfer (from)	2019/20 Actual Closing Balance	2019/20 Budget Opening Balance	2019/20 Budget Transfer to	2019/20 Budget Transfer (from)	2019/20 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Reserves - Long Service Leave Reserve	262,248	2,578	-	264,826	255,254	6,994	-	262,248	255,254	2,155	-	257,409
(b) Reserves - Infrastructure	1,377,188	8,436	(150,000)	1,235,624	1,326,812	50,376	-	1,377,188	1,326,811	18,163	(200,000)	1,144,974
(c) Reserves - Land Development	71,325	523	-	71,848	21,119	50,206	-	71,325	21,119	289	-	21,408
(d) Reserves - Plant Reserve	564,567	4,058	(90,000)	478,625	545,304	19,263	-	564,567	545,304	7,465	-	552,769
(e) Reserves - Avoca Farm/Wadderin Reserve	45,453	456	-	45,909	45,101	352	-	45,453	45,102	617	-	45,719
(f) Reserves - Recreation Reserve	167,723	1,430	-	169,153	141,599	26,124	-	167,723	141,598	1,688	-	143,286
(g) Reserves - Housing Reserve	181,666	1,470	(50,000)	133,136	170,330	11,336	-	181,666	170,330	2,332	-	172,662
(h) Heritage Reserve	20,168	102	-	20,270	10,081	10,087	-	20,168	10,081	71	-	10,152
(i) Medical Reserve Funds	89,768	849	-	90,617	84,108	5,660	-	89,768	84,108	1,151	-	85,259
(j) Bendering Landfill Renewal Reserve	20,101	98	-	20,199	0	20,101	-	20,101	-	20,000	-	20,000
	2,800,207	20,000	(290,000)	2,530,207	2,599,709	200,498	-	2,800,207	2,599,707	53,931	(200,000)	2,453,638

(b) Cash Backed Reserves - Purposes

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

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

SHIRE OF NAREMBEEN
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2021

8. FEES & CHARGES REVENUE

	2020/21 Budget	2019/20 Actual	2019/20 Budget
Governance	\$ 18,000	\$ 16,457	\$ 18,000
General purpose funding	8,500	5,943	8,500
Law, order, public safety	53,500	53,124	53,566
Housing	42,500	85,336	72,500
Community amenities	176,461	178,580	183,432
Recreation and culture	13,800	28,508	32,454
Transport	4,000	3,980	3,980
Economic services	81,450	72,945	106,450
Other property and services	89,454	84,084	118,404
	487,665	528,958	597,286

9. GRANT REVENUE

	Unspent grants, subsidies and contributions liability				Grants, subsidies and contributions revenue			
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Total Liability 30 June 2021	Current Liability 30 June 2021	2020/21 Budget	2019/20 Actual	2019/20 Budget
By Program:	\$	\$	\$	\$	\$	\$	\$	\$
(a) Operating grants, subsidies and contributions								
Governance	-	-	-	-	-	-	-	29,000
General purpose funding	-	-	-	-	-	1,087,054	2,134,841	1,108,332
Law, order, public safety	-	-	-	-	-	16,000	24,765	27,000
Housing	-	-	-	-	-	-	-	5,242
Community amenities	-	-	-	-	-	128,650	142,777	119,666
Recreation and culture	1,430	-	(1,430)	-	-	35,000	39,559	500
Transport	-	-	-	-	-	198,000	194,092	182,600
Economic services	-	-	-	-	-	231,000	252,000	252,000
Other property and services	-	-	-	-	-	-	3,621	2,500
	1,430	-	(1,430)	-	-	1,695,704	2,791,655	1,726,840
(b) Non-operating grants, subsidies and contributions								
General purpose funding	-	-	-	-	-	546,000	-	-
Recreation and culture	-	-	-	-	-	500,000	153,541	160,000
Transport	198,504	-	(198,504)	-	-	3,523,184	1,061,001	1,140,067
	198,504	-	(198,504)	-	-	4,569,184	1,214,542	1,300,067
Total	199,934	-	(199,934)	-	-	6,264,888	4,006,198	3,026,907

(c) Unspent grants, subsidies and contributions were restricted as follows:

	Budget Closing Balance 30 June 2021	Actual Balance 30 June 2020
Unspent grants, subsidies and contributions	-	199,934
	-	199,934

10. OTHER INFORMATION

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	20,000	20,498	34,000
- Other funds	21,219	20,382	20,500
Other interest revenue (refer note 1b)	17,000	16,191	24,600
	58,219	57,071	79,100
(b) Other revenue			
Reimbursements and recoveries	26,500	51,035	-
	26,500	51,035	-
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	60,000	20,439	60,000
	60,000	20,439	60,000
(d) Interest expenses (finance costs)			
Borrowings (refer Note 6(a))	47,078	38,261	51,750
	47,078	38,261	51,750
(e) Elected members remuneration			
Meeting fees	22,000	21,737	18,820
President's allowance	7,000	7,000	7,000
Deputy President's allowance	1,750	1,021	1,750
Travelling expenses	7,500	7,291	6,600
	38,250	37,049	34,170
(f) Write offs			
General rate	10,000	9	10,000
Fees and charges	5,000	-	2,000
	15,000	9	12,000

11. INTERESTS IN JOINT ARRANGEMENTS

- (i) The Shire together with the Department of Housing have a joint venture arrangement with regard to the provision of 9 housing units in the Narembeen Townsite.
- (ii) The Shire together with the Shires of Corrigin, Kondinin and Kulin (RoeROC) have a joint venture arrangement with regard to a Waste Facility on the Kondinin Narembeen Road. Council's share of this facility is included as RoeROC Assets.

The Shire's share of these assets are included in Property, Plant and Equipment is as follows:

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Non-current assets			
RoeROC Assets	160,637	160,637	160,637
Land and Buildings (DoH JVA)	1,125,000	1,125,000	822,972
Less: accumulated depreciation	(45,590)	(21,047)	(16,500)
	1,079,410	1,103,953	967,109

SIGNIFICANT ACCOUNTING POLICIES

INTERESTS IN JOINT ARRANGEMENTS

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

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

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

12. TRUST FUNDS

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

Detail	Balance 30 June 2020	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2021
	\$	\$	\$	\$
Wheatbel Railway Retention Alliance	6,481	-	-	6,481
	6,481	-	-	6,481

13. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

GOODS AND SERVICES TAX (GST)

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

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

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

CRITICAL ACCOUNTING ESTIMATES

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

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

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

BUDGET COMPARATIVE FIGURES

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

OPERATING ACTIVITIES 2020-21

SHIRE OF NAREMBEEN



Shire of Narembeen
Annual Financial Budget
For the Year Ending 30 June 2021

Schedule 3 - General Purpose Funding

Account Name		2020/2021 Budget	2019/2020 Budget	2019/2020 Actuals
Rate Revenue - Expenditure				
3112000	Rates Write Off - Expense	10,000	10,000	9
3115000	Sch. 4 Realloc - Rates	135,322	125,660	117,353
3116000	Rate Recovery Costs (Legal + Debt Collection)	3,000	3,000	2,168
3118000	Rates Valuation Costs - Expense	10,000	10,000	8,255
3119000	Rates Title Searches - Expense	1,000	1,000	181
Total General Purpose Funding Expenditure		159,322	149,660	127,966
Rate Revenue - Income				
3111000	Discount on Rates Received Early (2%) - Expense	(27,269)	(53,529)	(52,820)
3121300	Interest on Rates Instalments - Income	4,500	4,500	4,049
3121400	Rate Recovery Costs Reimbursed	3,000	3,000	2,243
3121600	Rate Enquiry Fee - Income	2,500	2,500	1,320
3122000	Rates (GRV, UV) - Income	1,817,939	1,784,313	1,787,936
4221600	Rates Instalment Admin Fee - Income	3,000	3,000	2,380
3128000	Ex Gratia Rates (CBH) - Income	21,364	21,278	21,278
3129000	Rates Non-Payment Penalty - Income	12,000	15,000	11,677
5129000	FESA Levy Interest - Income	500	600	465
Total		1,837,534	1,780,661	1,778,530
General Purpose Grants - Income				
3221100	Financial Assistance Grant (LGGC) - Operating	640,820	640,820	1,292,694
1212500	Financial Assistance Grant (LGGC) - Roads	446,234	446,234	840,994
Total		1,087,054	1,087,054	2,133,688
Other General Purpose Grant - Income				
3323000	Interest Received	40,000	59,000	39,508
3323001	Other Miscellaneous Revenue	546,000	0	1,153
Total		586,000	59,000	40,661
Total General Purpose Funding Income		3,510,588	2,926,715	3,952,879

Shire of Narembreen
Annual Financial Budget
For the Year Ending 30 June 2021

Schedule 4 - Governance

Account Name		2020/2021 Budget	2019/2020 Budget	2019/2020 Actuals
Member of Council - Expenditure				
4111000	Councillor Travel (500km/meeting @ \$1.20/km)	7,500	6,600	7,291
4111100	Councillor Sitting Fees - Expense	22,000	18,820	21,737
4111500	Councillor Deputy Presidents Allowance - Expense	1,750	1,750	1,021
4112000	Councillor Conference Costs - Expense	15,000	25,000	12,460
4112010	Sch. 4 Realloc - Council	135,322	125,660	117,374
4113000	Councillor Election Costs - Expense	0	2,000	1,150
4114000	Councillor Presidents Allowance - Expense	7,000	7,000	7,000
4115000	Councillor Refreshments & Receptions - Expense	15,000	15,000	13,036
4118000	Councillor Donations / Gifts / Awards - Expense	20,000	10,000	13,304
4211010	Councillor Other Costs - Expense	1,000	1,000	149
	Total	224,572	212,830	194,535
Administration General - Expenditure				
4211000	Depreciation	58,460	49,633	52,371
4211020	Admin Office/Surrounds Maintenance	48,374	38,717	35,641
4211150	General Operating Costs	118,000	138,000	90,754
4211200	Admin Office Equipment (Maintenance)	5,000	5,000	501
4211300	Admin Office Computer Equipment (Maintenance)	60,000	40,000	55,068
4211501	Communications and Branding	11,000	12,500	8,683
4212010	Admin Office Vehicle Costs - Expense	10,000	10,000	2,981
4212000	Loss on Sale of Assets - Expense	3,477	100	6,093
4212100	Admin Office Uniforms - Expense	3,000	3,000	2,456
4212200	Admin Office Asset Management & Valuations	15,000	10,000	9,400
4212700	Administrative Contractors/Consultants	145,000	140,000	121,798
4212800	Admin Office Fringe Benefits Tax - Expense	29,605	25,000	18,285

Shire of Narembreen
Annual Financial Budget
For the Year Ending 30 June 2021

Schedule 4 - Governance

Account Name		2020/2021 Budget	2019/2020 Budget	2019/2020 Actuals
Administration General - Expenditure (Continued)				
4215000	Admin Office Insurance - Expense	151,760	162,964	154,482
4218000	Admin Employee Costs	574,204	432,453	454,134
4211021	Building Maintenance Salaries - Admin	65,621	39,375	53,697
4218100	Admin Office Long Service Leave - Expense	15,000	15,000	12,928
4128200	Debtor Write Offs	5,000	2,000	0
4212401	Loan 129 - Solar Panels Loan Interest	717	1,112	757
4220000	Reallocation of Employee Housing Costs	33,998	33,924	37,489
	Sub-Total	1,353,216	1,256,604	1,190,553
4212001	Less Allocated to Works	(1,353,216)	(1,256,604)	(1,173,526)
	Total	0	0	17,026
Total Governance Expenditure		224,572	212,830	211,562
Members of Council - Income				
4122000	Reimbursements - Members of Council - Income	0	2,000	0
	Total	0	2,000	0
Administration General - Income				
4221400	Admin Office Insurance Reimbursements	10,000	10,000	10,959
4222000	Admin Office Public Photocopying / Admin Fee	500	500	418
4224000	Admin Office DOT Licencing - Commissions	17,500	17,500	16,039
4226000	Admin Reimbursements - Income	10,000	17,000	6,191
		38,000	45,000	33,607
Total Governance Income		38,000	47,000	33,607

Shire of Narembeen
Annual Financial Budget
For the Year Ending 30 June 2021

Schedule 5 - Law, Order & Public Safety

Account Name		2020/2021 Budget	2019/2020 Budget	2019/2020 Actuals
Fire Prevention - Expenditure				
5111000	Depreciation	75,000	36,000	81,842
5111100	Fire Brigade Vehicle Costs - Expense	1,000	1,000	815
5111220	Fire Brigade Costs - Expense	8,500	20,000	10,908
5112000	Insurance - Expense	3,400	3,341	2,460
5111222	Emergency Services Facility - Maintenance Expenses	4,999	18,344	6,047
5111101	Emergency Services Levy Payments	53,000	50,266	53,510
5117000	Sch.4 Realloc - Fire	27,064	25,132	23,471
	Sub Total	172,963	154,083	179,053
Animal Control - Expenditure				
5212000	Animal Control - Expense	18,500	17,582	15,324
5212010	Sch.4 Realloc - Animal Control	27,064	25,132	23,471
5213000	Animal Registration Discs - Expense	300	300	0
	Sub Total	45,864	43,014	38,795
Total Law, Order & Public Safety - Expenditure		218,827	197,098	217,848
Fire Prevention - Income				
5123000	Emergency Services Levy (ESL) Contribution (DFES)	4,000	4,000	4,000
5123100	Emergency Services Levy Received	51,000	50,266	51,072
5124000	Bush Fire Brigade Operating Grant (DFES)	12,000	23,000	20,765
	Sub Total	67,000	77,266	75,837
Animal Control - Income				
5221000	Animal Control Fines & Penalties - Income	500	800	322
5223000	Animal Registration Fees - Income	2,000	2,500	1,729
	Sub Total	2,500	3,300	2,052
Total Law, Order & Public Safety - Income		69,500	80,566	77,889

Shire of Narembreen
Annual Financial Budget
For the Year Ending 30 June 2021

Schedule 7 - Health

Account Name		2020/2021 Budget	2019/2020 Budget	2019/2020 Actuals
Health Inspections & Administration - Expenditure				
7311000	Sch 4. Realloc - Health Inspec	13,532	12,566	11,735
7315000	Eastern Wheatbelt Health Scheme - Expenses	40,050	35,000	37,400
	Total	53,582	47,566	49,135
Mosquito Control - Expenditure				
7411001	Mosquito Control - Expense	5,281	3,500	4,072
	Total	5,281	3,500	4,072
Other Health - Expenditure				
7511000	Depreciation	10,000	0	4,026
7511020	Doctors Surgery Maintenance - Expense	10,281	10,099	8,331
7511120	Dentist Surgery Maintenance - Expense	18,958	20,215	13,376
7511400	Doctors Car - Expense	1,000	1,000	433
7511500	Doctors House - Expense	5,000	10,000	7,892
7512010	Sch 4. Realloc - Health	6,766	12,566	11,759
7513000	Medical Centre Management Fees - Expense	40,000	36,000	40,785
7611000	Local Health Authorities Analytical Committee	500	500	404
7711000	Community Wellbeing	3,000	0	0
	Total	95,505	90,380	87,006
Total Health - Expenditure		154,368	141,446	140,213
Operating Income				
7524000	Profit on Sale of Asset - Health	14,000	0	0
7524010	Other Health Income	0	0	0
Total Health - Income		14,000	0	0

Shire of Narembreen
Annual Financial Budget
For the Year Ending 30 June 2021

Schedule 9 - Housing

Account Name		2020/2021 Budget	2019/2020 Budget	2019/2020 Actuals
Employee Housing - Expenditure				
9111000	Depreciation	52,000	51,156	52,751
9111022	26 Hilton Way (CEO) - Expense	12,351	11,980	10,825
9111026	21 Northmore Street - Expense	4,500	5,000	3,889
9111027	15 Northmore Street - Expense	4,000	5,000	3,400
9111029	10b Ada Street- Expense	4,000	6,000	2,328
9111031	8 Cheetham Way (EMCS) - Expense	14,351	11,316	11,734
9111032	26 Thomas Street - Expense	4,500	5,000	3,797
9111033	20 Cheetham Way (Works Manager)	11,500	10,000	10,295
9111034	Building Maintenance Salaries - Employee Housing	6,367	16,875	845
	Sub Total	113,570	122,327	99,865
9110000	Reallocation of Housing	(113,570)	(122,327)	(108,567)
	Sub Total	0	0	-8,703
Other Housing - Expenditure				
9211000	Depreciation	21,000	21,924	21,221
9111023	16 Hilton Way - Expense	6,164	6,832	3,080
9111024	10 Hilton Way	10,601	12,108	5,622
9111130	Unit 4/33 Currall Street - Expense	3,650	3,150	4,814
9211320	Unit 1/24 Doreen Street - Expense	3,500	4,000	3,206
9211440	Aged Persons Residences - Expense	1,641	2,066	0
9211530	SSL 127 Aged Homes Interest - Expense	1,219	2,742	623
9211600	Unit 3/31 Currall Street - Expense	4,650	8,600	9,983
9211601	Unit 2/31 Currall Street - Expense	4,650	7,600	5,951
9211620	Unit 2/24 Doreen Street - Expense	5,500	6,000	5,398
9211621	Unit 1/31 Currall Street - Expense	4,150	6,650	5,294
9212000	Sch.4 Realloc - Other Housing	67,661	62,830	58,676
9226000	Building Maintenance Salaries - Other Housing	17,304	16,875	6,562
9211321	18 Hilton Way - Expense	8,094	10,542	6,819
9221300	Unit 3/33 Currall Street - Expense	5,650	3,150	2,705
9224000	Unit 2/33 Currall Street - Expense	3,650	2,600	2,093
9225000	Unit 1/33 Currall Street (Health) - Expense	3,650	2,800	4,800
	Sub Total	172,733	180,470	146,846
Total Housing - Expenditure		172,733	180,470	138,144

Shire of Narembeen
Annual Financial Budget
For the Year Ending 30 June 2021

Schedule 9 - Housing

Account Name		2020/2021 Budget	2019/2020 Budget	2019/2020 Actuals
Employee Housing - Income				
9121000	Employee Housing Rent - Income	16,000	40,000	36,270
9124000	Reimbursement of Housing Utilities - Income	1,500	1,500	2,670
	Sub Total	17,500	41,500	38,940
9120000	Reallocation of Staff Housing Income	(17,500)	(41,500)	(20,620)
		0	0	18,320
Other Housing - Income				
9221010	Rental Income for 33 Currall Street (Singles) Units	15,000	25,000	25,856
9221020	Rental Income for 24 Doreen Street (Family) Units	15,000	25,000	13,956
9223000	Rental Income for 31 Currall Street (Family) Units	15,000	25,000	16,153
9228000	Aged Homes Reimbursments (Interest)	1,219	2,742	1,372
	Sub Total	46,219	77,742	57,337
Total Housing Income		46,219	77,742	75,658

Shire of Narembeen
Annual Financial Budget
For the Year Ending 30 June 2021

Schedule 10 - Community Amenities

Account Name		2020/2021 Budget	2019/2020 Budget	2019/2020 Actuals
Household Rubbish - Expenditure				
1011122	Domestic Rubbish Collection - Expense	52,580	51,500	51,963
1011123	Domestic Recycling Collection - Expense	36,756	36,000	35,571
1011200	Sch.4 Realloc - Household Rubbish	13,532	12,566	11,735
	Sub Total	102,868	100,066	99,269
General Sanitation - Expenditure				
1011102	Waste Transfer Station (Maintenance)	13,187	15,094	4,926
1011130	Waste Transfer Station (Management)	68,000	65,000	64,896
1011131	Bendering Landfill Site - Expense	30,000	35,000	26,539
1021102	Bulk Recycling Bin Hire & Collection - Expense	15,000	20,000	10,817
1021104	Depreciation	8,000	8,952	6,702
1021110	Rubbish Collection (Streets & Reserves)	21,186	22,778	15,522
1021120	Transfer Station Rubbish Collection - Expense	30,000	30,000	27,876
1021200	Sch.4 Realloc - Gen Sanitation	13,532	12,566	11,735
	Sub Total	198,905	209,390	169,013
Town Planning & Regional Development - Expenditure				
1041100	Town Planning Control - Expense	5,000	5,000	4,013
1041102	Land Development Other	45,000	55,000	24,632
1041201	Sch. 4 Realloc - Planning	27,064	25,132	23,471
5312000	Review of Local Laws - Expense	500	2,500	3,900
	Sub Total	77,564	87,632	56,015
Other Community Amenities - Expenditure				
1051101	Public Convenience (Toilet Maintenance)	18,178	13,108	18,898
1051112	Cemetery Operation & Maintenance	14,043	8,910	15,391
1051122	Street Furniture / Public Art - Expense	1,000	1,000	126
1051132	Urban Storm Water Drains Maintenance	5,651	10,380	7,644
1051211	Sch.4 Realloc - Other Comm Am	27,064	6,283	5,868
1051500	Depreciation	106,000	17,484	71,090
	Sub Total	171,937	57,166	119,016
Drummuster - Expense				
1061112	Drummuster - Expense	1,000	1,000	0
	Sub Total	1,000	1,000	0

Shire of Narembeen
Annual Financial Budget
For the Year Ending 30 June 2021

Schedule 10 - Community Amenities

Account Name		2020/2021 Budget	2019/2020 Budget	2019/2020 Actuals
Community Resource Centre - Expenditure				
1051111	CRC Employee Costs	148,074	144,619	155,368
1051201	Sch.4 Realloc - CRC	67,661	125,660	117,353
1051650	CRC Building/Surrounds Maintenance	36,692	28,000	29,756
1511800	CRC Project/Event/Workshop Costs	63,250	27,000	24,754
1511210	CRC Operational Costs - Expense	21,590	25,900	24,346
	Sub Total	337,267	351,179	351,577
Total Community Amenities - Expenditure				
		889,542	806,434	794,890
Household Rubbish - Income				
1012100	Domestic Rubbish Collection Fees - Income	83,611	82,620	81,764
1012101	Additional Rubbish Collection - Income	23,850	23,562	22,440
	Sub Total	107,461	106,182	104,204
Town Planning & Regional Development - Income				
1042600	Town Planning Application Fees - Income	1,000	350	5,116
	Sub Total	1,000	350	5,116
Other Community Amenities - Income				
1052100	Cemetery Charges - Income	2,000	2,000	8,632
1052400	Community Bus Hire Charges - Income	10,000	10,000	10,308
3202700	Bus Hire Bond	0	0	3,920
	Sub Total	12,000	12,000	22,861
Drummuster - Income				
1062100	Drummuster - Income	1,000	1,000	0
	Sub Total	1,000	1,000	0
Community Resource Centre - Income				
1052120	CRC Grants and Contributions	128,650	118,666	142,777
1052510	CRC Operating Income	56,000	64,900	64,770
	Sub Total	184,650	183,566	207,546
Total Community Amenities - Income				
		306,111	303,098	339,728

Shire of Narembeen
Annual Financial Budget
For the Year Ending 30 June 2021

Schedule 11 - Recreation and Culture

Account Name	2020/2021 Budget	2019/2020 Budget	2019/2020 Actuals
Public Halls & Civic Centre - Expenditure			
1111100 Depreciation	50,000	42,565	45,191
1111102 Town Hall (Maintenance) - Expense	27,200	30,983	6,755
1111104 Lesser Hall Interpretation Centre	5,000	0	0
1111105 Road Board Building	5,000	2,000	8,516
1111200 Sch.4 Realloc - Halls/Civic Areas	13,532	12,566	11,735
Sub Total	100,732	88,114	72,197
Recreation & Sport - Expenditure			
1131100 Depreciation	350,000	342,996	345,199
1131102 Recreation Centre (Maintenance) - Expense	45,094	50,000	21,153
1131110 Town Oval (Maintenance) - Expense	111,806	73,948	82,156
1131122 Parks & Gardens (Maintenance) - Expense	130,175	116,037	127,677
1131132 Bowling Club (Greens Maintenance) - Expense	500	1,200	82
1131181 Gym Operating Expenses	33,940	18,054	14,068
1131182 Youth Centre (Maintenance) - Expense	1,100	1,000	941
1131202 Town Dam & Reticulation (Maintenance)	23,000	25,148	22,440
1131215 Loan 128 Rec Centre Interest - Expense	33,237	34,851	26,088
1131216 Loan 130 Mt Walker Interest - Expense	195	0	0
1131152 Mt Arrowsmith Tennis Club Maintenance	1,999	1,000	1,013
1131300 Sch 4. Realloc - Recreation	27,064	25,132	23,471
Sub Total	758,110	689,367	664,287
Libraries - Expenditure			
1141100 Library Salaries	4,025	5,750	3,642
1141201 Sch.4 Realloc - Library	27,064	25,132	23,471
1141300 Other Library Costs - Expense	2,100	1,700	1,068
Sub Total	33,189	32,582	28,180
Culture - Expenditure			
1151100 Depreciation	45,000	35,016	47,616
1151102 Museum Maintenance - Expense	6,500	6,500	1,941
1151104 Community Events	7,500	6,000	2,121
1151112 Community Shed - Expense	6,200	3,200	1,123
1151200 Sch.4 Realloc - Culture	27,064	12,566	11,735
Sub Total	92,264	63,282	64,535

Shire of Narembeen
Annual Financial Budget
For the Year Ending 30 June 2021

Schedule 11 - Recreation and Culture

Account Name		2020/2021 Budget	2019/2020 Budget	2019/2020 Actuals
Swimming Pool - Expenditure				
1121100	Swimming Pool Employee Costs	80,331	79,331	66,317
1121102	Swimming Pool Maintenance - Expense	79,133	86,448	55,244
1121104	Loan 125 Pool Interest - Expense	11,710	13,045	10,793
1121180	Depreciation	101,000	101,536	100,842
1121200	Sch. 4 Realloc - Pool	27,064	25,132	23,471
	Sub Total	299,239	305,493	256,666
Total Recreation and Culture Expenditure				
		1,283,535	1,178,838	1,085,866
Public Halls & Civic Centres - Income				
1112100	Public Hall Hire Fees - Income	300	80,500	81,214
	Sub Total	300	80,500	81,214
Recreation & Sport - Income				
1132150	Rec & Sport - Gym Income	5,000	8,000	6,733
3202910	Gym Bonds	0	0	(50)
1132300	Sporting Club Ground Fees - Income	0	15,454	12,727
1132400	Recreation Equipment Lease/Hire - Income	500	500	75
1132100	Rec & Sport - Other Income	30,500	500	41,715
	Sub Total	36,000	24,454	61,199
Libraries - Income				
1142200	Library Income	5,000	0	0
	Sub Total	5,000	0	0
Swimming Pool - Income				
1122200	Pool Admission Charges - Income	8,000	8,000	8,574
	Sub Total	8,000	8,000	8,574
Total Recreation and Culture Income				
		49,300	112,954	150,987

Shire of Narembreen
Annual Financial Budget
For the Year Ending 30 June 2021

Schedule 12 - Transport

Account Name		2020/2021 Budget	2019/2020 Budget	2019/2020 Actuals
Streets, Roads Bridges & Depot - Expenditure				
1211100	Depreciation	125,000	125,000	106,942
1211400	Infrastructure Depreciation	1,519,530	1,519,530	1,577,621
1221152	Footpath Maintenance - Expense	1,547	1,505	284
1221160	Street Tree Maintenance - Expense	22,880	27,389	15,944
1221170	Street Sweeping (Maintenance) - Expense	19,624	16,267	19,841
1221180	Weed Spraying (Maintenance) - Expense	36,984	36,762	35,528
1221190	Traffic Signage - Expense	23,559	26,812	4,523
1221200	Sch.4 Realloc - Transport	338,304	314,151	293,382
1221100	Street Lighting - Expense	18,000	18,000	16,295
1221102	Depot Maintenance - Expense	30,671	62,949	23,945
1221105	Road Maintenance - Expense	1,062,398	1,103,104	762,056
1221108	Engineering Consultancy	15,000	0	0
1221140	Storm/Flood Damage - Repairs	10,000	0	37,889
	Sub Total	3,223,497	3,251,467	2,894,705
Aerodome - Expenditure				
1251100	Airfield (Maintenance) - Expense	16,188	14,580	10,127
1251200	Sch.4 Realloc - Aerodome	13,532	6,283	5,868
	Sub Total	29,720	20,863	15,995
Total Transport Expenditure		3,253,217	3,272,331	2,910,700
Streets, Roads Bridges & Depot - Income				
1212100	Direct Grant Funding (Main Roads) - Income	198,000	180,000	194,092
1212200	Regional Road Group Funding (Main Roads)	337,252	404,971	404,974
1212600	Roads to Recovery Funding (FDoT)	500,000	408,000	534,567
1212800	Black Spot Funding - Income	572,977	272,096	55,246
1222200	Road Project Grants	0	0	23,066
	Sub Total	1,608,229	1,265,067	1,211,945
Aerodome - Income				
1252300	Airfield Contributions	4,000	61,580	64,302
	Sub Total	4,000	61,580	64,302
Total Transport Income		1,612,229	1,326,647	1,276,247

Shire of Narembreen
Annual Financial Budget
For the Year Ending 30 June 2021

Schedule 13 - Economic Services

Account Name		2020/2021 Budget	2019/2020 Budget	2019/2020 Actuals
Rural Services - Expenditure				
1311100	Sch.4 Realloc - Rural	27,064	25,132	23,471
1311101	Skeleton Weed Employee Costs	131,644	129,018	117,399
1311102	Skeleton Weed (Operating Costs) - Expense	79,303	77,000	83,080
1311110	Vermin Control (Dogs, Foxes, Rabbits) - Expense	1,000	2,000	0
1311400	Depreciation	10,000	10,000	10,232
Sub Total		249,011	243,150	234,181
Tourism & Area Promotiom				
1111110	Information Bay (Maintenance) - Expense	473	308	110
1321100	Depreciation	35,000	36,673	36,391
1321101	Caravan Park (Maintenance) - Expense	115,800	130,351	100,436
1321104	Contributions to Tourism - Expense	7,000	7,000	5,361
1321105	Sch.4 Realloc - Tourism	54,129	25,132	23,471
1321200	Area Promotion (Advertisting - TV & Print)	10,000	7,500	6,094
Sub Total		222,402	206,964	171,863
Building Control - Expenditure				
1331201	Sch.4 Realloc - Building Control	13,532	12,566	11,735
1338000	Building Control Services	1,000	1,000	563
Sub Total		14,532	13,566	12,298
Saleyards - Expenditure				
1341100	Depreciation	8,000	14,644	8,563
1341101	Saleyards (Maintenance) - Expense	2,094	3,459	525
1341200	Sch.4 Realloc - Saleyards	6,766	6,283	5,868
Sub Total		16,860	24,386	14,956
Other Economic Services - Expenditure				
1361100	Standpipe (Maintenance) - Expense	11,000	13,187	10,762
1361120	Depreciation - Standpipes	5,000	5,832	4,392
1361200	Sch.4 Realloc - Other Econ	13,532	6,283	5,868
Sub Total		29,532	25,302	21,021
Total Economic Services Expenditure		532,337	513,367	454,319

Shire of Narembeen
Annual Financial Budget
For the Year Ending 30 June 2021

Schedule 13 - Economic Services

Account Name		2020/2021 Budget	2019/2020 Budget	2019/2020 Actuals
Rural Services - Income				
1312300	Grant Funding - Skeleton Weed Program	231,000	252,000	252,000
	Sub Total	231,000	252,000	252,000
Tourism & Area Promotiom - Income				
1322100	Caravan Park (Fees) - Income	75,000	100,000	64,782
	Sub Total	75,000	100,000	64,782
Building Control - Income				
1332100	Septic Tank (Application Fee) - Income	250	250	0
1332200	Building License (Application Fee) - Income	1,000	1,000	1,258
1332300	BCITF Levy Commission - Income	100	100	21
	Sub Total	1,350	1,350	1,279
Saleyards - Income				
1342100	Saleyards Rental Fees	100	100	0
	Sub Total	100	100	0
Other Economic Services - Income				
1362100	Standpipe Water (Charges) - Income	5,000	5,000	6,883
	Sub Total	5,000	5,000	6,883
Total Economic Services Income		312,450	358,450	324,945

Shire of Narembreen
Annual Financial Budget
For the Year Ending 30 June 2021

Schedule 14 - Other Property and Services

Account Name		2020/2021 Budget	2019/2020 Budget	2019/2020 Actuals
Private Works - Expenditure				
1411130	General Works (Private) - Expense	13,239	37,377	17,376
	Sub Total	13,239	37,377	17,376
Public Works Overheads - Expenditure				
1431101	Staff Training - Expense	47,000	46,400	10,993
1431107	Staff Medical Costs - Expense	1,000	1,000	557
1431110	Works Vehicle Operating Costs - Expense	10,000	12,000	8,203
1431140	Long Service leave	10,000	10,000	13,184
1431150	Sch.4 Realloc - PWO	135,322	125,660	117,353
1431152	Tool Allowance - Expense	25,000	25,400	20,150
1431170	Employees Housing Allowance	34,320	43,680	29,916
1431180	Industrial Allowance	15,885	14,750	13,038
1431200	Salary and Superannuation - Works Supervision	130,130	129,861	127,027
1431301	Occupational Health and Safety	30,069	30,000	21,386
1431400	Office Costs - Expense	7,000	6,000	7,223
1431500	Superannuation - Public Works	141,599	119,524	108,952
1431600	Sick Pay	35,000	39,507	38,357
1431700	Holiday Pay	140,000	140,250	105,477
1431800	Protective Clothing - Expense	10,000	10,000	6,650
1432000	Reallocation of Employee Housing Costs	79,571	88,403	71,078
	Sub total	851,896	842,436	699,544
1431690	Less Allocated to Works	(851,896)	(842,436)	(539,605)
	Sub Total	0	0	159,939
Plant Operation Costs - Expenditure				
1491100	Depreciation Plant	396,000	396,000	412,904
1441120	Minor Plant Purchases (< \$5,000)	5,000	5,000	1,734
1441100	Plant Insurance Costs - Expense	28,776	28,305	25,731
1441200	Fuel & Oil - Expense	175,000	175,000	160,649
1441300	Vehicle Tyres - Expense	20,000	10,000	23,540
1441400	Parts & Repairs - Expense	122,500	151,000	88,928
1441500	Repair Wages	108,315	102,480	88,270
1441600	Vehicle Licences - Expense	10,000	10,000	9,374
1441800	Tools (Expendable) - Expense	5,000	20,000	0
1441900	Loss on Sale of Assets - Expense	22,913	5,000	0
	Sub Total	893,505	902,785	811,130
1441210	Less Allocated to Depreciation	(352,690)	(368,658)	(300,102)
1441220	Less Plant Allocated to Works	(540,815)	(534,127)	(501,006)
	Sub Total	0	0	10,021

Shire of Narembeen
Annual Financial Budget
For the Year Ending 30 June 2021

Schedule 14 - Other Property and Services

Account Name		2020/2021 Budget	2019/2020 Budget	2019/2020 Actuals
Stock Matierals - Expenditure				
1462100	Stock Fuel Purchases	200,000	200,000	174,067
1462200	Stock Fuel Allocated	(200,000)	(200,000)	(157,530)
	Sub Total	0	0	16,538
Gross Salaries & Wages - Expenditure				
1471610	Gross Salaries & Wages	2,246,038	2,237,005	1,886,559
1471695	Less Allocated to Works	(2,246,038)	(2,237,005)	(1,886,559)
	Sub Total	0	0	0
Gross Salaries & Wages -Workers Compensation				
1471200	Workers Compensation	0	0	182
1472100	Reimbursement of Workers Compensation	0	0	(3,621)
	Sub Total	0	0	-3,439
Commercial Buildings - Expenditure				
1481100	Depreciation	20,000	20,000	22,786
1481107	Industrial Lot Building Maintenance - Expense	500	1,200	477
1481110	Commercial Buildings	34,766	70,000	16,061
9111028	10a Ada Street - Expense	1,100	0	108
1481140	Avoca Farm - Land Holding Costs	8,636	6,248	6,838
1481150	Other Buildings (Building Maintenance)	500	0	73
1481170	5 Churchill Street Building Maintenance	5,922	0	3,523
1481300	Sch.4 Realloc - Commercial	67,661	62,830	58,676
	Sub Total	139,084	160,278	109,291
Total Other Property and Services Expenditure		152,323	197,654	309,726

Shire of Narembreen
Annual Financial Budget
For the Year Ending 30 June 2021

Schedule 14 - Other Property and Services

Account Name		2020/2021 Budget	2019/2020 Budget	2019/2020 Actuals
Private Works - Income				
1412400	Public Private Works - Income	8,000	10,000	7,847
	Sub Total	8,000	10,000	7,847
Public Works Overheads - Income				
1512300	Risk Management Reimbursement (LGIS)	0	0	1,975
1431000	Reallocation of Employee Housing Income	17,500	41,500	20,620
	Sub Total	17,500	41,500	22,595
Plant Operations - Income				
1442100	Sale of Depot Minor Plant (Blades, Metal, Etc)	500	500	0
1442500	Government Fuel Rebate - Income	40,000	40,000	32,509
1442200	Profit on Sale of Assets - Income	500	70,000	109,378
	Sub Total	41,000	110,500	141,887
Commercial Buildings - Income				
1482101	Unit 1/19 Churchill Street	3,000	3,050	3,050
1482108	Shop 1/8 Churchill Street	3,000	3,700	2,860
1482109	Shop 2/8 Churchill Street	1,500	1,500	1,996
1482110	Shop 3/8 Churchill Street	1,000	2,800	180
1482113	U2/30 Churchill Street (Community Shed) - Rent	500	900	888
1482114	U1/10-12 Doreen Street (Factory Unit 1) - Rent	4,727	4,727	4,727
1482115	U2/10-12 Doreen Street (Factory Unit 2) Rent	4,727	4,727	4,636
1482116	Industrial Lot - Rental Income	5,000	5,000	4,770
1482500	Reimbursements for Commercial Building Utilities	2,500	2,500	1,462
	Sub Total	25,954	28,904	24,570
Total Other Property and Services Income		92,454	190,904	196,900

NON-OPERATING ACTIVITIES 2020-21

SHIRE OF NAREMBEEN



Non-Operating Grants, Subsidies and Contributions by Schedule

GL	Grant Provider	Related Asset Acquisition	Grant Total
General Purpose Funding			
	Local Road and Community		
3323001	Infrastructure Funding	TBD	\$ 546,000
		Total General Purpose Funding	\$ 546,000
Recreation and Culture			
11322401	Drought Communities Funding	Caravan Park/Apex Park Precinct Project	\$ 500,000
		Total Recreation and Culture	\$ 500,000
Transport			
1212600	Roads to Recovery	Soldiers Road	\$ 500,000
1212200	Regional Road Group	Kondinin Naremben Road	\$ 337,252
	Wheatbelt Secondary Freight		
1212801	Network	Merredin-Naremben Road	\$ 2,039,955
1212800	Federal Blackspot Funding	Townsite Intersection	\$ 572,977
1212803	Department of Transport	Dual Use Footpath - Currall Street	\$ 73,000
		Total Transport	\$ 3,523,184
Total Non-Operating Grants, Subsidies and Contributions - as per Note 9. forming part of the budget			\$ 4,569,184

Asset Acquisitions by Schedule

Asset Class	Job Number	Job Description	Cost
Governance			
Furniture and Equipment	2043	Administration Server and Networking Infrastructure	\$ 25,000
Buildings Specialised	2055	Administration Office and Chambers Refurbishment - stage 1	\$ 15,000
Plant and Equipment	2054	Replacement Vehicle - EMCS	\$ 45,000
		Total Governance Capital Works	\$ 85,000
Health			
Furniture and Equipment	2042	Medical Centre File Server	\$ 15,000
Plant and Equipment	2056	Replacement Vehicle - Doctor	\$ 45,000
		Total Health Capital Works	\$ 60,000
Housing			
Building - Non Specialised	2014	18 Hilton way asbestos fence replacement - C/F	\$ 8,000
Building - Non Specialised	2023	26 Thomas Street - repaint - C/F	\$ 10,000
Building - Non Specialised	2045	Cheetham Way new house / units	\$ 250,000
Building - Non Specialised	2057	Solar Panels - 8 Cheetham Way	\$ 8,500
Building - Non Specialised	2058	Solar Panels - 26 Hilton Way	\$ 8,500
Building - Non Specialised	2059	Solar Panels - 20 Cheetham Way	\$ 8,500
		Total Housing Capital Works	\$ 293,500
Community Amenities			
Building - Non Specialised	2012	Cemetery upgrade - stage 2 - C/F	\$ 20,000
Other Infrastructure	TBD	Grant Funded Projects	\$ 546,000
		Total Community Amenities Capital Works	\$ 566,000
Recreation and Culture			
Furniture and Equipment	2026	Entry barriers system for Aquatic Centre - C/F	\$ 9,500
Other Infrastructure	2046	Naremben Bowling Club Resurfacing (C/F)	\$ 110,441
Infrastructure	2061	Apex Park Precinct Upgrade	\$ 647,000
Infrastructure	2070	Town Dam Fencing	\$ 30,000
		Total Recreation and Culture Capital Works	\$ 796,941
Transport			
Road Infrastructure	2062	Soldiers Road R2R slk 10-65.66	\$ 500,000
Road Infrastructure	2048	Kondinin Naremben Road	\$ 510,988
Road Infrastructure	2049	Merredin Naremben Road SLK 11.7 - 12.3	\$ 393,500
Road Infrastructure	2050	Merredin Naremben Road SLK 24.5 - 30.06	\$ 1,800,000
Road Infrastructure	2015	Townsite Intersection (C/F)	\$ 572,977
Road Infrastructure	017S	Northmore Street Patch and Reseal	\$ 22,000
Road Infrastructure	018S	Cheetham Way Reseal	\$ 11,500
Road Infrastructure	G186	Longhurst Street Improvements	\$ 90,000
Footpath Infrastructure	2018	Dual Use Footpath - Currall Street	\$ 146,000
		Total Transport Capital Works	\$ 4,046,965
Economic Services			
Building	2063	Caravan Park Amenities Upgrade	\$ 144,000
		Total Economic Services Capital Works	\$ 144,000
Other Property and Services			
Plant and Equipment	2064	Replacement Vehicle - Mechanic	\$ 45,000
Plant and Equipment	2065	Replacement Vehicle - Works Manager	\$ 60,000
Plant and Equipment	2066	Backhoe	\$ 140,000
Plant and Equipment	2067	Pneumatic Roller	\$ 200,000
Plant and Equipment	2068	Water Tanker	\$ 100,000
		Total Other Property and Services Capital Works	\$ 545,000
		Total Asset Acquisitions - as per Note 4(a) forming part of the budget	\$ 6,537,406

Asset Disposals by Schedule

Asset Type	Asset/Licence Number	Net Book Value	Expected Sale Proceeds	Profit/(Loss) on Disposal
Housing				
Shire houses TBD		\$ -	\$ -	\$ -
Governance				
Toyota Kluger	NB01 / PE201	\$ 27,477	\$ 24,000	\$ (3,477)
Other Property and Services				
Nissan Navara Ute (C/F)	NB7298 / PE191	\$ 17,663	\$ 16,000	\$ (1,663)
Nissan Navara Ute (C/F)	NB175 / PE207	\$ 24,971	\$ 16,000	\$ (8,971)
Ford Transit Van	NB295 / PE131	\$ -	\$ 500	\$ 500
Ford Courier	NB7399 / PE103	\$ 4,000	\$ 3,500	\$ (500)
Toyota Prado	NB1 / PE104	\$ 50,072	\$ 50,000	\$ (72)
Case Backhoe	NB371 / PE130	\$ 13,984	\$ 10,000	\$ (3,984)
Amman Roller	NB7684 / PE173	\$ 22,723	\$ 15,000	\$ (7,723)
Health				
Toyota Kluger	111NB / PE189	\$ -	\$ 14,000	\$ 14,000
Total Asset Disposals - as per Note 4(b) forming part of the budget		\$ 160,889	\$ 149,000	-\$11,889

SCHEDULE OF FEES AND CHARGES 2020-21

SHIRE OF NAREMBEEN



SHIRE OF NAREMBEEN

Schedule of Fees and Charges for 2020/2021



COA No.		FEE	GST	TOTAL
GOVERNANCE				
4221600	Administration Fee on Rates Instalments (GST not applicable) LGA S6.45 (3)	\$ 30.00		\$ 30.00
3121600	Rate Enquiry Fee	\$ 60.00	\$ 6.00	\$ 66.00
4222000	Document / Building Plan Search Fee	\$ 60.00	\$ 6.00	\$ 66.00
3121600	Rate Book - Full print out LGA S6.16	\$ 40.00	\$ 4.00	\$ 44.00
4222000	Administration Fee for sale of Shire plates	\$ 18.18	\$ 1.82	\$ 20.00
4222000	Electoral Roll	\$ 60.00	\$ 6.00	\$ 66.00
	Freedom of Information Act 1992			
4222000	Freedom of Information - Application fee			
4222000	Freedom of Information - Administration / Staff time \$/hr			
4222000	Freedom of Information - Postage			
4222000	Freedom of Information - Photocopying			
		As per FOI regulation 1993 schedule (1)		
COMMUNITY AMENITIES				
SANITATION				
1012100	Domestic Refuse/Recycle Charge 120/240 litre per annum (1 Bin)	\$ 348.00		\$ 348.00
1012100	Domestic Refuse/Recycle Charge 240 litre per annum (Additional Bin/s)	\$ 347.27	\$ 34.73	\$ 382.00
	Asbestos Disposal Charge per cubic metre - Health (Disposal of Asbestos) Reg 1992			
1022200	Building Rubble Per cubic Metre	\$ 40.91	\$ 4.09	\$ 45.00
CEMETERY CHARGES				
For Each Interment:				
<i>a) In Open Ground (no perpetual maintenance) plus Grant of Right of Burial 25 year tenure</i>				
1052100	Grant of Right of Burial (25 year tenure)	\$ 36.36	\$ 3.64	\$ 40.00
10525100	Land for grave in open ground	\$ 272.73	\$ 27.27	\$ 300.00
1052100	For interment of any person Monday to Friday	\$ 600.00	\$ 60.00	\$ 660.00
1052100	For interment of any person Weekend and Public Holiday	\$ 1,200.00	\$ 120.00	\$ 1,320.00
Niche Wall:				
1052100	Grant of Right of Burial (25 year tenure)	\$ 36.36	\$ 3.64	\$ 40.00
1052100	Niche reservation	\$ 150.00	\$ 15.00	\$ 165.00
1052100	Interment including plaque installation - Monday to Friday	\$ 220.00	\$ 22.00	\$ 242.00
1052100	Interment including plaque installation - Weekend and Public Holiday	\$ 440.00	\$ 44.00	\$ 484.00
1052100	Plaque	Charged at Cost + \$30 Admin fee		
Exhumations				
1052100	Fee for exhumation	\$ 100.00	\$ 10.00	\$ 110.00
1052100	Re-opening of grave for exhumation	\$ 300.00	\$ 30.00	\$ 330.00
1052100	Re-interment in new grave after exhumation	\$ 300.00	\$ 30.00	\$ 330.00
Re-opening of Grave				
1052100	For each interment	\$ 222.73	\$ 22.27	\$ 245.00
1052100	For each interment of cremated ashes	\$ 36.36	\$ 3.64	\$ 40.00
Miscellaneous Charges				
1052100	Copy of a Grant of Right of Burial	\$ 40.00	\$ 4.00	\$ 44.00
1052100	Funeral Booking Fee - late notice charge (less than 24 hours)	\$ 40.00	\$ 4.00	\$ 44.00
1052100	Permit to erect monument, headstone or memorial	\$ 50.00	\$ 5.00	\$ 55.00
1052100	Removal of Monumental work prior to reopening	\$ 135.00	\$ 13.50	\$ 148.50
COMMUNITY RESOURCE CENTRE				
Binding				
1052510	Plastic Combs Up to 20 pp	\$ 3.18	\$ 0.32	\$ 3.50
1052510	Plastic Combs 20 - 50 pp	\$ 5.00	\$ 0.50	\$ 5.50
1052510	Plastic Combs 50 - 100 pp	\$ 6.82	\$ 0.68	\$ 7.50
1052510	Plastic Combs 100 pp+	\$ 8.64	\$ 0.86	\$ 9.50
1052510	Wire Combs (8mm only)	\$ 5.91	\$ 0.59	\$ 6.50
Computer/Internet Use				
1052510	per hour	\$ 6.36	\$ 0.64	\$ 7.00
1052510	per 1/2 hour	\$ 3.64	\$ 0.36	\$ 4.00
1052510	up to 1/4 hour	\$ 1.82	\$ 0.18	\$ 2.00

SHIRE OF NAREMBEEN
Schedule of Fees and Charges for 2020/2021



COA No.		FEE	GST	TOTAL
Equipment Hire (Per Day)				
1052510	Chair Covers / Tablecloths (each)	\$ 5.00	\$ 0.50	\$ 5.50
1052510	Data Projector	\$ 50.00	\$ 5.00	\$ 55.00
1052510	Data Projector with Screen	\$ 70.00	\$ 7.00	\$ 77.00
1052510	Data Projector/Laptop/Screen	\$ 120.00	\$ 12.00	\$ 132.00
1052510	Digital Camera	\$ 40.00	\$ 4.00	\$ 44.00
1052510	Digital Video Camera	\$ 40.00	\$ 4.00	\$ 44.00
1052510	Display Board	\$ 20.00	\$ 2.00	\$ 22.00
1052510	Laptop	\$ 50.00	\$ 5.00	\$ 55.00
1052510	Lectern	\$ 50.00	\$ 5.00	\$ 55.00
1052510	PA System	\$ 80.00	\$ 8.00	\$ 88.00
1052510	Projector Screen	\$ 35.00	\$ 3.50	\$ 38.50
1052510	Videoconferencing Equipment	\$ 50.00	\$ 5.00	\$ 55.00
Faxing				
1052510	Fax - send 1st page	\$ 1.36	\$ 0.14	\$ 1.50
1052510	Fax - subsequent pages	\$ 0.45	\$ 0.05	\$ 0.50
1052510	Receive per page	\$ 0.45	\$ 0.05	\$ 0.50
Laminating				
1052510	A4	\$ 2.73	\$ 0.27	\$ 3.00
1052510	A3	\$ 5.91	\$ 0.59	\$ 6.50
1052510	Large (per metre)	\$ 12.73	\$ 1.27	\$ 14.00
Meeting Room/Hot Office				
1052510	Meeting Room - Day	\$ 136.36	\$ 13.64	\$ 150.00
1052510	Meeting Room - Half Day (Up to 4 hours)	\$ 68.18	\$ 6.82	\$ 75.00
1052510	Meeting Room - Per Hour	\$ 31.82	\$ 3.18	\$ 35.00
1052510	Hot Office - Day	\$ 18.18	\$ 1.82	\$ 20.00
1052510	Hot Office - Half Day (Up to 4 hours)	\$ 9.09	\$ 0.91	\$ 10.00
1052510	Hot Office - Per Hour	\$ 3.64	\$ 0.36	\$ 4.00
1052510	Tea & Coffee with Room Hire Complimentary	FOC		
1052510	Catering	Charged at Cost + 10% Admin fee		
Merchandise (Stationery)				
1052510	Coloured Paper A4	\$ 0.27	\$ 0.03	\$ 0.30
1052510	Coloured Paper A3	\$ 0.45	\$ 0.05	\$ 0.50
1052510	Coloured Card A4	\$ 0.64	\$ 0.06	\$ 0.70
1052510	Coloured Card A3	\$ 1.00	\$ 0.10	\$ 1.10
1052510	Envelopes - Plain DL	\$ 0.36	\$ 0.04	\$ 0.40
1052510	Envelopes - C4 (A4)	\$ 1.00	\$ 0.10	\$ 1.10
1052510	Labels (per sheet)	\$ 4.09	\$ 0.41	\$ 4.50
1052510	Photo Paper - Smooth Ilford Pearl	\$ 2.73	\$ 0.27	\$ 3.00
1052510	White Paper A4	\$ 0.18	\$ 0.02	\$ 0.20
1052510	White Paper A3	\$ 0.27	\$ 0.03	\$ 0.30
1052510	White Paper A4 (Ream)	\$ 6.82	\$ 0.68	\$ 7.50
Photo Slideshows				
1052510	Slideshow - Per Hour	\$ 50.00	\$ 5.00	\$ 55.00
Printing - Large Format				
Canvas (fully framed & protected)				
1052510	A1	\$ 131.82	\$ 13.18	\$ 145.00
1052510	A2	\$ 90.91	\$ 9.09	\$ 100.00
1052510	A3	\$ 59.09	\$ 5.91	\$ 65.00
Canvas (Print Only, Not Framed)				
1052510	A1	\$ 40.91	\$ 4.09	\$ 45.00
1052510	A2	\$ 27.27	\$ 2.73	\$ 30.00
1052510	A3	\$ 22.73	\$ 2.27	\$ 25.00
Photo Lustre				
1052510	A1	\$ 31.82	\$ 3.18	\$ 35.00
1052510	A2	\$ 22.73	\$ 2.27	\$ 25.00
1052510	A3	\$ 13.64	\$ 1.36	\$ 15.00
1052510	A4	\$ 5.45	\$ 0.55	\$ 6.00
Glossy Photo Paper				
1052510	6x4	\$ 1.77	\$ 0.18	\$ 1.95
1052510	Custom Sizes for all Paper Types	Charged at Cost + 20% Admin fee for members and 30% for non members		

SHIRE OF NAREMBEEN

Schedule of Fees and Charges for 2020/2021



COA No.		FEE	GST	TOTAL
Photocopying/Printing				
1052510	A4 single sided - Black and White	\$ 0.27	\$ 0.03	\$ 0.30
1052510	A4 double sided - Black and White	\$ 0.45	\$ 0.05	\$ 0.50
1052510	A3 single sided - Black and White	\$ 0.36	\$ 0.04	\$ 0.40
1052510	A3 double sided - Black and White	\$ 0.64	\$ 0.06	\$ 0.70
1052510	A4 single sided - Colour	\$ 0.55	\$ 0.05	\$ 0.60
1052510	A3 single sided - Colour	\$ 0.73	\$ 0.07	\$ 0.80
1052510	A4 double sided - Colour	\$ 1.00	\$ 0.10	\$ 1.10
1052510	A3 double sided - Colour	\$ 1.36	\$ 0.14	\$ 1.50
	10% Discount on photocopying/printing 100 sheets plus			
CRC member - 20% discount to be applied to above stated CRC fees (unless stated otherwise)				
Memberships				
1052510	Business - (CRC only)	\$ 80.00	\$ 8.00	\$ 88.00
1052510	Community Group/Club	\$ 60.00	\$ 6.00	\$ 66.00
1052510	Family	\$ 80.00	\$ 8.00	\$ 88.00
1052510	Individual	\$ 40.00	\$ 4.00	\$ 44.00
1052510	Seniors/Concession	\$ 27.27	\$ 2.73	\$ 30.00
Staff Assistance				
1052510	Graphic Design - Desktop Publishing/Photo Restoration etc. (per hour)	\$ 50.00	\$ 5.00	\$ 55.00
1052510	Send Email	\$ 2.27	\$ 0.23	\$ 2.50
1052510	Scan Document & Send Email	\$ 3.18	\$ 0.32	\$ 3.50
1052510	Download Photos and Save to CD or USB	\$ 11.82	\$ 1.18	\$ 13.00
1052510	Administrative/Secretarial Tasks - Computer assistance, phone calls, typing, scanning, folding, cutting, collating etc. (5 minutes - minimum charge)	\$ 4.09	\$ 0.41	\$ 4.50
1052510	Administrative/Secretarial Tasks - Computer assistance, phone calls, typing, scanning, folding, cutting, collating etc. (15 minutes)	\$ 11.82	\$ 1.18	\$ 13.00
1052510	Administrative/Secretarial Tasks - Computer assistance, phone calls, typing, scanning, folding, cutting, collating etc. (1 Hour)	\$ 45.45	\$ 4.55	\$ 50.00
Pop-up Shop Hire				
1052510	Pop - up Shop -Day (Gst Registered)	\$ 18.18	\$ 1.82	\$ 20.00
1052510	Pop - up Shop -Week (Gst Registered)	\$ 72.73	\$ 7.27	\$ 80.00
1052510	Pop - up Shop -Day (NOT Gst Registered)	\$ 9.09	\$ 0.91	\$ 10.00
1052510	Pop - up Shop -Week (NOT Gst Registered)	\$ 36.36	\$ 3.64	\$ 40.00
1052510	Cleaning Fee per hour	\$ 27.27	\$ 2.73	\$ 30.00
Merchandise (Souvenirs, Publications, Other)				
1052510	Postcards	\$ 2.00	\$ 0.20	\$ 2.20
1052510	On The Greens	\$ 3.18	\$ 0.32	\$ 3.50
1052510	Pioneers of Narembreen	\$ 31.82	\$ 3.18	\$ 35.00
1052510	The Holleton Story	\$ 18.18	\$ 1.82	\$ 20.00
1052510	Blain Brothers - Pioneers	\$ 13.64	\$ 1.36	\$ 15.00
1052510	Narembreen - The First 100 Years	\$ 45.45	\$ 4.55	\$ 50.00
1052510	Seedtime & Harvest	\$ 13.64	\$ 1.36	\$ 15.00
1052510	Moppett's Bus Lines	\$ 13.64	\$ 1.36	\$ 15.00
1052510	Narembreen Tennis Club 90 years	\$ 18.18	\$ 1.82	\$ 20.00
1052510	Special Order	Charged at Cost + 20% Admin fee for members and 30% for non members		
Community Telephone Directory				
1052510	Community Telephone Directory	\$ 15.00	\$ 1.50	\$ 16.50
1052510	Small advertisement (125mm x 60mm)	\$ 59.09	\$ 5.91	\$ 65.00
1052510	Medium advertisement (125mm x 85mm)	\$ 77.27	\$ 7.73	\$ 85.00
1052510	Large advertisement (125mm x 180mm)	\$ 136.36	\$ 13.64	\$ 150.00
1052510	Stand alone business listing (no colour or graphics)	\$ 22.73	\$ 2.27	\$ 25.00
Events/Workshops				
1052510	School Holiday Activities	\$ 4.55	\$ 0.45	\$ 5.00
1052510	Networking Event	\$ 4.55	\$ 0.45	\$ 5.00
1052510	Triathlon Entry Adult	\$ 9.09	\$ 0.91	\$ 10.00
1052510	Triathlon Entry Child	\$ 4.55	\$ 0.45	\$ 5.00
1052510	Ladies Long Lunch	\$ 54.55	\$ 5.45	\$ 60.00
1052510	Workshop/Training/Other event	Charged at Cost + 20% Admin fee (Admin fee capped at \$100 per person)		

SHIRE OF NAREMBEEN
Schedule of Fees and Charges for 2020/2021



COA No.		FEE	GST	TOTAL
RECREATION & CULTURE				
SWIMMING POOL				
	Casual Admission Charges			
			FOC	
1122200	Under 5			
1122200	Child 5 - 16	\$ 1.82	\$ 0.18	\$ 2.00
1122200	Adult 16+	\$ 3.64	\$ 0.36	\$ 4.00
1122200	Senior/Concession	\$ 1.82	\$ 0.18	\$ 2.00
1122200	Spectator	\$ 1.82	\$ 0.18	\$ 2.00
1122200	Participants and Spectators of Vacs Swim			
			FOC	
	Centre Membership			
1122200	Family Season Ticket	\$ 190.91	\$ 19.09	\$ 210.00
1122200	Adult Season Ticket	\$ 100.00	\$ 10.00	\$ 110.00
1122200	Child Season Ticket	\$ 68.18	\$ 6.82	\$ 75.00
1122200	Senior/Concession Season Ticket	\$ 68.18	\$ 6.82	\$ 75.00
1122200	Monthly Ticket - Family	\$ 54.55	\$ 5.45	\$ 60.00
1122200	Monthly Ticket - Adult	\$ 31.82	\$ 3.18	\$ 35.00
1122200	Monthly Ticket - Child	\$ 22.73	\$ 2.27	\$ 25.00
1122200	Monthly Ticket - Senior	\$ 22.73	\$ 2.27	\$ 25.00
RECREATION/HALLS				
	Venue Hire			
3202700	Venue Bond (with alcohol)	\$ 136.36	\$ 13.64	\$ 150.00
3202700	Venue Bond (without alcohol)	\$ 90.91	\$ 9.09	\$ 100.00
	Town Hall - Community Groups, Clubs & School			
	End of year School performance / presentation and High School drama		FOC	
1112100	24 hours	\$ 135.00	\$ 13.50	\$ 148.50
1112100	Hourly charge	\$ 9.09	\$ 0.91	\$ 10.00
	Town Hall - Commercial / Private			
1112100	up to 4 hours	\$ 90.91	\$ 9.09	\$ 100.00
1112100	24 hours	\$ 181.82	\$ 18.18	\$ 200.00
1112100	Hourly charge	\$ 27.27	\$ 2.73	\$ 30.00
1112100	Mt Arrowsmith Tennis Club - 24 hours	\$ 90.91	\$ 9.09	\$ 100.00
	Equipment Hire			
1132400	Large round tables (each)	\$ 13.64	\$ 1.36	\$ 15.00
1132400	Chairs (each)	\$ 5.00	\$ 0.50	\$ 5.50
1132400	Replacement of cost of broken chair	\$ 50.00	\$ 5.00	\$ 55.00
1132400	Tablecloth	\$ 5.00	\$ 0.50	\$ 5.50
1132400	Stage Hire - unassembled	\$ 45.45	\$ 4.55	\$ 50.00
	Minimum Charge on all of the Above	\$ 13.64	\$ 1.36	\$ 15.00
	Gymnasium			
1132150	Annual Gym Membership	\$ 120.00	\$ 12.00	\$ 132.00
1132150	Renewal of Annual Gym Membership for members affected by COVID-19 Closure	\$ 90.91	\$ 9.09	\$ 100.00
1132150	3 Monthly Gym Membership	\$ 60.00	\$ 6.00	\$ 66.00
1132150	Monthly Gym Membership	\$ 20.00	\$ 2.00	\$ 22.00
1132150	Casual Gym Usage per visit	\$ 10.00	\$ 1.00	\$ 11.00
1132150	Hire of Gym for Group Classes (Payable by Instructor) per hour	\$ 10.00	\$ 1.00	\$ 11.00
SD	Swipe Card Bond (Refundable)	\$ 50.00	-	\$ 50.00
	Sporting Clubs			
1132200	Bowling Club	\$ -	\$ -	\$ -
1132300	Football Ground Fees	\$ -	\$ -	\$ -
1132300	Cricket Ground Fees	\$ -	\$ -	\$ -
1132300	Hockey Ground Fees	\$ -	\$ -	\$ -
1132300	Tennis Ground Fees	\$ -	\$ -	\$ -
1132300	Netball Ground Fees	\$ -	\$ -	\$ -
	Community Bus			
SD	Bus Hire Bond (Refundable)	\$ 100.00	\$ -	\$ 100.00
1052400	Bus Hire Charge (Rate per Kilometre) - Conditions Apply	\$ 0.70	\$ 0.07	\$ 0.77

SHIRE OF NAREMBEEN
Schedule of Fees and Charges for 2020/2021



COA No.		FEE	GST	TOTAL	
ECONOMIC SERVICES					
STANDPIPE CHARGES					
1362100	Landholders who have scheme water (Per Kilolitre)	\$ 4.00	\$ -	\$ 4.00	
1362100	Landholders with no scheme water connection (Per Kilolitre)	\$ 3.00	\$ -	\$ 3.00	
CARAVAN PARK					
1322100	Powered Site (Per Week)	\$ 120.00	\$ 12.00	\$ 132.00	
1322100	Powered Site (Per Day)	\$ 25.00	\$ 2.50	\$ 27.50	
1322100	Unpowered Site (Per Week)	\$ 40.00	\$ 4.00	\$ 44.00	
1322100	Unpowered Site (Per Day)	\$ 10.00	\$ 1.00	\$ 11.00	
1322100	Onsite Cabins - 1 Bedroom (2 persons) (Per Day)	\$ 70.00	\$ 7.00	\$ 77.00	
1322100	Onsite Cabins - Each Additional Person (Per Day)	\$ 15.00	\$ 1.50	\$ 16.50	
1322100	Onsite Cabins - 2 Bedroom self contained cabins	\$ 120.00	\$ 12.00	\$ 132.00	
1322100	Cancellation/No Show (Less than 24hours Notice)	One night Accommodation			
10% seniors card holder discount on caravan park fees					
SALEYARD					
1342100	Saleyard rental fee (per head)	\$ 0.50	\$ 0.05	\$ 0.55	
OTHER PROPERTY & SERVICES					
PRIVATE WORKS					
Plant Inclusive of Labour (Per Hour Charge)					
1412400	Loader	Per hour	\$ 250.00	\$ 25.00	\$ 275.00
1412400	Grader	Per hour	\$ 200.00	\$ 20.00	\$ 220.00
1412400	Large Truck (> 5 Tonne)	Per hour	\$ 150.00	\$ 15.00	\$ 165.00
1412400	Small Truck (< 5 Tonne)	Per hour	\$ 120.00	\$ 12.00	\$ 132.00
1412400	Backhoe	Per hour	\$ 150.00	\$ 15.00	\$ 165.00
1412400	Semi & Low Loader	Per hour	\$ 160.00	\$ 16.00	\$ 176.00
1412400	John Deere Tractor and implement	Per hour	\$ 130.00	\$ 13.00	\$ 143.00
1412400	Rollers	Per hour	\$ 200.00	\$ 20.00	\$ 220.00
1412400	Water Truck	Per hour	\$ 150.00	\$ 15.00	\$ 165.00
1412400	Utes	Per hour	\$ 50.00	\$ 5.00	\$ 55.00
All equipment is wet hire - plant and operator - if works are to be carried out outside of ordinary hours or on weekends, RDO or public holidays an increase of 20% per hour will apply					
MATERIAL CARTAGE & DELIVERY CHARGES (PER M3)					
1412400	Delivery outside townsite	Delivery as per plant charges			
1412400	Sand & Gravel (Depot) (Pick Up)	\$ 30.00	\$ 3.00	\$ 33.00	
1412400	Sand & Gravel Delivered in town	\$ 36.36	\$ 3.64	\$ 40.00	
1412400	Contaminated Blue Metal (Pick Up)	\$ 22.73	\$ 2.27	\$ 25.00	
1412400	Contaminated Blue metal (delivered in town)	\$ 36.36	\$ 3.64	\$ 40.00	
1412400	Crushed Aggregate	\$ 90.91	\$ 9.09	\$ 100.00	
1412400	Metal Dust	\$ 60.00	\$ 6.00	\$ 66.00	
1412400	6 Wheeler load of Sand (11 Tonne)	\$ 220.00	\$ 22.00	\$ 242.00	
1412400	Semi Load of Sand (20 Tonne)	\$ 320.00	\$ 32.00	\$ 352.00	
1412400	Semi Load of Gravel (20 Tonne)	\$ 170.00	\$ 17.00	\$ 187.00	
1412400	Miscellaneous Parts	Cost plus 10%			
1412400	Large Private Works Jobs	By Negotiation			
LABOUR					
1412400	Supervisor	Normal Hours Monday - Friday	\$ 110.00	\$ 11.00	\$ 121.00
1412400	Leading Hand	Normal Hours Monday - Friday	\$ 55.00	\$ 5.50	\$ 60.50
1412400	Crew	Normal Hours Monday - Friday	\$ 50.00	\$ 5.00	\$ 55.00
1412400	Supervisor	Outside Normal Hours	\$ 220.00	\$ 22.00	\$ 242.00
1412400	Leading Hand	Outside Normal Hours	\$ 110.00	\$ 11.00	\$ 121.00
1412400	Crew	Outside Normal Hours	\$ 100.00	\$ 10.00	\$ 110.00
4226000	CEO	Normal hours Monday - Friday	\$ 150.00	\$ 15.00	\$ 165.00
4226000	EMCS	Normal hours Monday - Friday	\$ 130.00	\$ 13.00	\$ 143.00
4226000	Administration	Normal hours Monday - Friday	\$ 88.00	\$ 8.80	\$ 96.80

SHIRE OF NAREMBEEN

Schedule of Fees and Charges for 2020/2021



COA No.		FEE	GST	TOTAL
LAW, ORDER AND PUBLIC SAFETY				
Dog Control - (Governing Legislation - Dog Act WA 1976)				
52210000	Dog Registration (Unsterilised) - 1 Year Standard	\$ 50.00	\$ -	\$ 50.00
52210000	Dog Registration (Unsterilised) - 1 Year Pensioner	\$ 25.00	\$ -	\$ 25.00
52210000	Dog Registration (Unsterilised) - 3 Years Standard	\$ 120.00	\$ -	\$ 120.00
52210000	Dog Registration (Unsterilised) - 3 Years Pensioner	\$ 60.00	\$ -	\$ 60.00
52210000	Dog Registration (Sterilised) - 1 Year Standard	\$ 20.00	\$ -	\$ 20.00
52210000	Dog Registration (Sterilised) - 1 Year Pensioner	\$ 10.00	\$ -	\$ 10.00
52210000	Dog Registration (Sterilised) - 3 Years Standard	\$ 42.50	\$ -	\$ 42.50
52210000	Dog Registration (Sterilised) - 3 Years Pensioner	\$ 21.25	\$ -	\$ 21.25
52210000	Dog Registration (Sterilised) - Lifetime Standard	\$ 100.00	\$ -	\$ 100.00
52210000	Dog Registration (Sterilised) - Lifetime Pensioner	\$ 50.00	\$ -	\$ 50.00
52210000	Dog Registration (Unsterilised) - Lifetime Standard	\$ 250.00	\$ -	\$ 250.00
52210000	Dog Registration (Unsterilised) - Lifetime Pensioner	\$ 125.00	\$ -	\$ 125.00
	Concessions:			
52210000	Guide Dogs			NIL
52210000	Dogs used for Droving or Tending Stock			25% of Fee
52210000	First time dog registration for period 31 May to 31 October			50% of Fee
	*All Dogs three months of age and over must be registered. Discounts applied as per the Dog Act WA 1976			
52210000	Replacement Dog Tag	\$ 6.64	\$ 0.66	\$ 7.30
52210000	Transporting Dog Back to Owner (Per Instance)	\$ 50.00	\$ 5.00	\$ 55.00
52210000	Sustenance & Maintenance of Dog (Per Day)	\$ 25.00	\$ 2.50	\$ 27.50
52210000	Seizing and Impounding of Dog	\$ 100.00	\$ 10.00	\$ 110.00
52210000	Application for 3rd Dog - Standard	\$ 100.00	\$ 10.00	\$ 110.00
52210000	Application for 3rd Dog - Pensioners	\$ 30.00	\$ 3.00	\$ 33.00
	*All Fines/Penalties associated with Dog Control will be applied in line with the WA Dog Act 1976 and its associated regulations			
	Common Fines/Penalties			
52210000	Unregistered Dog	\$ 200.00	\$ 20.00	\$ 220.00
52210000	Failure to ensure dog microchipped	\$ 200.00	\$ 20.00	\$ 220.00
52210000	Unregistered Dangerous Dog	\$ 400.00	\$ 40.00	\$ 440.00
52210000	Dog not held or tethered by a leash in public place	\$ 200.00	\$ 20.00	\$ 220.00
52210000	Dangerous Dog in a Place without Consent	\$ 400.00	\$ 40.00	\$ 440.00
	Cat Control - (Governing Legislation - Cat Act WA 2011)			
52210000	Cat Registration - 31 May to 31 October Standard	\$ 10.00	\$ -	\$ 10.00
52210000	Cat Registration - 31 May to 31 October Pensioner	\$ 5.00	\$ -	\$ 5.00
52210000	Cat Registration - 1 Year Standard	\$ 20.00	\$ -	\$ 20.00
52210000	Cat Registration - 1 Year Pensioner	\$ 10.00	\$ -	\$ 10.00
52210000	Cat Registration - 3 Years Standard	\$ 42.50	\$ -	\$ 42.50
52210000	Cat Registration - 3 Years Pensioner	\$ 21.25	\$ -	\$ 21.25
52210000	Cat Registration - Lifetime Standard	\$ 100.00	\$ -	\$ 100.00
52210000	Cat Registration - Lifetime Pensioner	\$ 50.00	\$ -	\$ 50.00
	*All Cats six months of age and over must be registered as per the Cat Act WA 2011			
52210000	Transportation of Cat Back to Owner	\$ 50.00	\$ 5.00	\$ 55.00
52210000	Seizing and Impounding of a Cat	\$ 100.00	\$ 10.00	\$ 110.00
52210000	Sustenance & Maintenance of Cat (Per Day)	\$ 25.00	\$ 2.50	\$ 27.50
52210000	Administration Fee for Application to Breed Cats	\$ 50.00	\$ 5.00	\$ 55.00
	*All Fines/Penalties associated with Cat Control will be applied in line with the WA Cat Act 2011 and its associated regulations			
	Common Fines/Penalties			
52210000	Unregistered Cat	\$ 200.00	\$ 20.00	\$ 220.00
52210000	Failure to ensure Cat microchipped	\$ 200.00	\$ 20.00	\$ 220.00
52210000	Failure to ensure Cat is sterilised	\$ 200.00	\$ 20.00	\$ 220.00
	Other Animals			
52210000	Seizing and impounding animal (Per Animal)	\$ 100.00	\$ 10.00	\$ 110.00
52210000	Sustenance and Maintenance of Animal	\$ 25.00	\$ 2.50	\$ 27.50
SD	Trap Hire Bond	\$ 100.00	\$ -	\$ 100.00

SHIRE OF NAREMBEEN
Schedule of Fees and Charges for 2020/2021



COA No.		FEE	GST	TOTAL
PLANNING SERVICES				
<u>Development Application Fees</u>				
10426000	a) Development application fee for extractive industry where the development has not been commenced or carried	\$ 739.00	\$ -	\$ 739.00
10426000	a) Development application fee for extractive industry where the development has been commenced or carried out.	\$739.00 plus (\$739 X 2 penalty)		
10426000	b) Development Applications less than \$50,000	\$ 147.00	\$ -	\$ 147.00
10426000	c) Development Applications from \$50,000 - \$500,000	0.32% of estimated cost of development		
10426000	c) Development Applications from \$500,000 - \$2.5million	\$1,700 plus 0.257% for every \$1 > \$500k		
10426000	For development applications >\$2.5million, refer to WAPC Planning Bulletin 93/2013			
10426000	Determining a development application where the development has commenced or been carried out	Fee as above plus by way of penalty, twice that fee		
10426000	Determining an application to amend or cancel development application	\$ 295.00	\$ -	\$ 295.00
10426000	Subdivision clearance - not more than 5 lots (per lot)	\$ 73.00	\$ -	\$ 73.00
10426000	Subdivision clearance - more than 5 lots but not more than 195 (per lot)	\$73 per for the first 5 lots and then \$35 per lot		
10426000	Subdivision clearance - More than 195 lots	\$ 7,393.00	\$ -	\$ 7,393.00
10426000	Zoning Certificate	\$ 73.00	\$ -	\$ 73.00
10426000	Written Planning Advice	\$ 73.00	\$ -	\$ 73.00
10426000	Home Occupancy Permit - renewal prior to expiry date	\$ 73.00	\$ -	\$ 222.00
10426000	Home Occupancy Permit - renewal after expiry	\$73 plus (\$73 X 2 penalty)		
10426000	Home Occupancy Permit - Initial Fee (where occupation has not commenced)	\$ 222.00	\$ -	\$ 222.00
10426000	Home Occupancy Permit - Initial Fee (where occupation has commenced)	\$222.00 plus (2 X \$222 penalty)		
BUILDING SERVICES				
Administration Fees & Charges - Subject to change as per the Building Regulations 2012				
1332200	(A) For the grant of a building permit to do building work in respect of a building or incidental structure of Class 1 and			
1332200	(i) Uncertified Application (Per Application)	0.32% of the estimated value of the proposed building work (inc. GST). As determined by the permit authority but not less than \$105.00		
1332200	(ii) Uncertified Application (Per Application) - Non Residential Class 10 farm storage shed	0.32% of the estimated value of the proposed building work (inc. GST). As determined by the permit authority but not less than \$96.00.		
1332200	(iii) Uncertified Application (Per Application) - application to extend duration of building permit	\$ 105.00	\$ -	\$ 105.00
1332200	(iv) Uncertified Application (Per Application) - amended plans (minor)	\$ 90.00	\$ 9.00	\$ 99.00
1332200	Building Services Levy (BSL) - value <\$45,000	\$ 61.65	\$ -	\$ 61.65
1332200	Building Services Levy (BSL) - value >\$45,000	0.137% x value of work		
1332200	Building Construction Industry Training Levy - if value of work exceeds \$20,000	0.2% x value of work OVER the value of \$20,000		
1332200	(B) For the grant of a building permit to do building work in respect of a building or incidental structure of Class 2 to 9.			
1332200	(i) Certified Application (Per Application) - Residential Class 1 and 10	0.19% of the estimated value of the proposed building work (inc. GST). As determined by the permit authority but not less than \$105.00		
1332200	(ii) Certified Application (Per application) - Commercial Class 2-9	0.09% of the estimated value of the proposed building work (inc. GST). As determined by the permit authority but not less than \$105.00		
1332200	(iii) Certified Application (Per Application) - application to extend duration of building permit	\$ 105.00	\$ -	\$ 105.00
1332200	(v) Uncertified Application (Per Application) - amended plans (minor)	\$ 105.00	\$ -	\$ 105.00
1332200	Building Services Levy (BSL) - value <\$45,000	\$ 61.65	\$ -	\$ 61.65
1332200	Building Services Levy (BSL) - value >\$45,000	0.137% x value of work		
1332200	Building Construction Industry Training Levy	0.2% x value of work OVER the value of \$20,000		

SHIRE OF NAREMBEEN
Schedule of Fees and Charges for 2020/2021



COA No.		FEE	GST	TOTAL
Permits - Demolition Permits				
1332200	(a) For the grant of a demolition permit to do demolition work in respect of a building or incidental structure of Class 1 & 10 (per building).	\$ 105.00	\$ -	\$ 105.00
1332200	(b) For the grant of a demolition permit to do demolition work in respect of a building or incidental structure of Class 2 to 9 (per storey)	\$ 105.00	\$ -	\$ 105.00
	(c) application to extend duration of demolition permit	\$ 105.00	\$ -	\$ 105.00
1332200	Building Services Levy (BSL) - value <\$45,000	\$ 61.65	\$ -	\$ 61.65
1332200	Building Services Levy (BSL) - value >\$45,000	0.137% x value of work		
1332200	Building Construction Industry Training Levy	0.2% x value of work OVER the value of \$20,000		
Building Services Levy for occupancy permit or building approval certificate				
1332200	Approved building work under Section 47, 49, 50 or 52 of the Building Act	\$61.65 (capped) regardless of building costs		
1332200	Unauthorised building work under Section 51 of the Building Act	0.274% of the value of the work		
1332200	Unauthorised building work under Section 51 of the Building Act , \$45,000	\$ 123.30	\$ -	\$ 123.30
1332200	Unauthorised building work under Section 51 of the Building Act >\$45,000	0.274% of the value of the work		
1332200	Occupancy permit under Section 46 of the Building Act or modification for additional use under Section 48	NO LEVY IS PAYABLE		
Permits - Occupancy Permits				
1332200	Application for occupancy permit for completed building (Class 2 to 9) - Per Application	\$ 105.00	\$ -	\$ 105.00
1332200	Application for temporary occupancy permit for incomplete building - Per Application	\$ 105.00	\$ -	\$ 105.00
1332200	Application for modification of occupancy permit for additional use of building on temporary basis - Per Application	\$ 105.00	\$ -	\$ 105.00
1332200	Application for replacement occupancy permit for permanent change of building use and classification - Per	\$ 105.00	\$ -	\$ 105.00
1332200	Application for occupancy permit or building approval certificate for registration of strata scheme, plan or re-subdivision	\$11.60 per strata unit - minimum \$115		
1332200	Application for occupancy permit for a building in respect of which unauthorised work	0.18% of estimated value including GST but not less than \$105.00		
1332200	Application for occupancy permit for a building in respect of which unauthorised work	0.38% of estimated value including GST but not less than \$105.00		
1332200	Application to replace an occupancy permit for an existing building	\$ 105.00	\$ -	\$ 105.00
1332200	Application for occupancy permit for unauthorised Class 2 to 9 Buildings- Certified - Per Application	0.18% of the estimated value of the proposed building work (inc. GST). As determined by the permit authority but not less than \$105.00		
1332200	Building approval certificate for unauthorised Class 1 & 10 - Certified - Per Application	0.38% of the estimated value of the proposed building work (inc. GST). As determined by the permit authority but not less than \$105.00		
1332200	Application for occupancy permit for building with existing authorisation	\$ 105.00	\$ -	\$ 105.00
1332200	Application for building approval certificate for building with existing authorisation (Class 1 & 10)	\$ 105.00	\$ -	\$ 105.00
1332200	Strata Scheme Registration. Plan of subdivision Class 1 & 10	\$11.60 per strata unit - min \$115.00		
1332200	Extension of time permit is valid	\$ 105.00	\$ -	\$ 105.00

SHIRE OF NAREMBEEN
Schedule of Fees and Charges for 2020/2021



COA No.		FEE	GST	TOTAL
Other Applications				
1332200	Application as defined in Regulation 31 (for each building standard in respect of which a declaration is sought)	\$ 2,160.15	\$ -	\$ 2,160.15
Shire Other Fees and Charges				
1332200	Building Inspection Service Fee	\$45 plus \$1.00 per kilometre (incl GST) for staff travel time		
1332200	Bond for material on street (per m2 per month)	\$ 1.00	\$ -	\$ 1.00
1332200	Preliminary Building plans (% of licence)	25% + GST		
BCITF (Building & Construction Industry Training Fund) - Levy				
1332200	Levy on all Residential, Commercial & Civil Engineering Project where value of construction is more than \$20,000	0.2% X value of work OVER the value of \$20,000.		
Health Services				
10426000	Onsite Sewage and Effluent Treatment (Septic tanks, leach drains, ATUs) As prescribed in the Health (Treatment of Sewage and Disposal of Effluent & Liquid Waste) Regulations 1974			
Food Businesses - Food Act 2008 (charitable and community groups exempt)				
4222000	Registration - new or transfer of ownership	\$ 150.00		\$ 150.00
4222000	Annual Inspection - low risk	\$ 50.00		\$ 50.00
4222000	Annual Inspection - medium and high risk	\$ 100.00		\$ 100.00
Offensive Trades				
10426000	As prescribed in the Health (Offensive Trades Fees) Regulations 1976			
Lodging Houses - Health Act (Misc Prov) Act 1911				
4222000	Registration - New and annual renewal pursuant to Health Local Laws 2016	\$ 180.00	\$ -	\$ 180.00
Public Buildings - Health (Public Buildings) Regulations 1992 (charitable and community groups exempt)				
4222000	Application to construct, alter or amend	\$ 500.00	\$ -	\$ 500.00
4222000	Annual Inspection (Local Government Act 1995)	\$ 100.00	\$ -	\$ 100.00
4222000	Private Swimming Pool Inspection Fee - 4 yearly	\$ 57.45	\$ -	\$ 57.45
4222000	Private Swimming Pool Inspection Fee & Written Report	\$ 150.00	\$ 15.00	\$ 165.00
4222000	Private Swimming Pool - Failure to Enclose Swimming Pool (Fine)	\$ 750.00	\$ -	\$ 750.00